



**THE IRISH BLUE CROSS**  
ANIMAL WELFARE CHARITY

# Annual Report and Financial Statements



# 2024

# Directors and Organisational Information

## The Irish Blue Cross CLG

Financial statements for  
the financial year ending  
31 December 2024

## Directors

Declan Duggan, Chair  
Robert Moynihan, QFA, Co. Secretary  
John Costello MVB, MRCVS  
Zair Berry FCA  
Wayne Brooks, ACMA, CGMA  
Christina Lonergan  
Gary O'Sullivan Solicitor - England and Wales  
The Hon. Fleur Roper-Curzon  
Ian Cummins (appointed 14.6.24)

## Company Registration Number

637671

## Registered Charity Number (RCN)

20203128

## Revenue Charity Number (CHY)

22274

## Registered Office

15A Goldenbridge Industrial Estate  
Tyrconnell Road  
Inchicore  
Dublin 8  
D08 EY92

## Bankers

Bank of Ireland  
177 Drimnagh Road  
Walkinstown  
Dublin 12  
D12 RX01

Allied Irish Bank  
7-12 Dame Street  
Dublin 2  
D02 KX20

## Auditors

Leonard Accountancy Ltd  
Chartered Certified Accountants and  
Statutory Auditors  
D5 Nutgrove Office Park  
Rathfarnham, Dublin 14  
D14 X343

## Solicitors

Dechert  
5 Earlsfort Terrace  
Saint Kevin's  
Dublin 2  
D02 CK83

Matheson  
70 Sir John Rogerson's Quay  
Dublin Docklands  
Dublin 2  
D02 R296



IRISH BLUE CROSS

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# Welcome from our Chair and CEO

**This report provides an opportunity to reflect on the achievements and successes of The Irish Blue Cross in another extraordinary year, as the Charity celebrates its 80th anniversary of providing animal care in Ireland.**

**We hope that the information and stories we share portray the high level of dedication of our teams and the continued support that this inspires.**



Christina Conneely  
Chief Executive Officer



Declan Duggan  
Chair

We are delighted to present The Irish Blue Cross Annual Report and Financial Statements 2024. It has been both a productive and rewarding year, and, in keeping with our Strategy's four pillars (see page 9) our teams continued to significantly protect and improve animal health and welfare and help more pets.

**Here are some highlights from last year,**

- 37% more pets microchipped vaccinated and neutered
- Invested in new clinic facilities and improved patient care
- Significant reduction in the neutering waiting list
- Increased student intake and new partnerships with vet colleges
- Introduction of new on-line client registration system
- Continued financial support for the Charity (Financial Review Page 25)

We are extremely proud of our teams in reaching so many pets with over 15,000 visits to our clinics. We could never have achieved so much without the commitment and dedication of our staff and volunteers. Through investment in new resources and improved processes we hope their work continues to flourish and grow.

By the end of 2024, two new mobile clinics had been custom built and ready to replace the old fleet. Working facilities were upgraded with solar panels, external insulation, and a new wider roller shutter door for better mobile clinic access in the garage area. All of this was made possible with a special once-off donation from a generous benefactor.

Through collaborating with animal welfare charities and the Department of Rural and Community Development (DRCD) in relation to the new XL Bully ban, dog control, and responsible pet ownership, we broadened our scope to help more animals. We worked hard to ensure that owners were aware of the ban and we supported them to comply with the exemption process. As a result more XL Bully type dogs were neutered and microchipped at our Inchicore Clinic. As we move forward, we continue to play an important role on the stakeholder working groups of DRCD and the Department of Agriculture Food and The Marine (DAFM) to improve animal welfare and responsible pet ownership.

Our horse ambulance team was very active throughout the year attending all race meetings and main equine events throughout the island of Ireland. We are indebted to them for their dedication and we were sorry to lose one of our long term operators, Laura Birt who retired after 20 years loyal service. We wish her well for the future.



Our annual Welfare Grant from the Department of Agriculture Food and the Marine Welfare Grant and other significant grants and legacies, really mattered to maintain services. We are indebted to all of our supporters who help us in this way, every year.

We partnered with Mylegacy.ie who promote awareness for, and the importance of, legacy giving in Ireland. Their work reminds our supporters and admirers to consider our Charity in their will.

Maxi Zoo named us as their Charity of The Year in 2024 by hosting our microchipping roadshows at their Dublin locations and through fundraising. Trusts and Foundations were also very supportive by sponsoring much needed veterinary equipment, including new oxygen kennels.

In 2024, we began working more closely with Blue Cross in the UK in a more structured way. This opens up new possibilities across key areas: website resources, training materials, fundraising and veterinary knowledge, job placements and developing public affairs going forward.

The Charity's successes were underpinned by the fastidious work of our management team, our voluntary Board of Directors and subcommittees who ensured all governance, regulatory and statutory requirements were met. One of our longest serving volunteer committee members, Andrea Gallagher retired in 2024. We are all extremely grateful to Andrea for her lifetime of volunteering at the mobile clinics and on the Charity's committees.

Our Charity values all our Volunteers and the great contribution they make to enhance our ability to provide ongoing animal welfare. In particular we are deeply saddened by the loss of our dear friend and long standing volunteer, Gordon Nolan whose unwavering dedication in helping sick animals at our Mobile Clinics touched countless lives. His compassion, tireless efforts and gentle spirit made a lasting difference. May he rest in peace.

Working in such a competitive veterinary market is challenging, and last year was no different. We are grateful to Sophie Olah, a London based vet who relocated to work in Dublin as our Head Of Veterinary Services from June last year covering maternity leave for a full year. Sadly, towards the end of last year, some administrative staff moved on, including our long term and senior receptionist Jenny Conroy - all who we wish well for the future.

We are also very grateful to our individual loyal donors who respond so generously to our appeals throughout the year and to all who regularly donate to support our work.

We are indebted to you all - you help us achieve our goals and give so generously of your time and resources. We hope you will stay on this journey with us and be part of the next chapter of The Irish Blue Cross.



**Declan Duggan**  
Chair



**Christina Conneely**  
CEO

# Who We Are

The Irish Blue Cross is an animal welfare charity that has helped sick and injured animals since 1945.

Every year we help thousands of pets and their owners with veterinary care that they might not otherwise be able to afford. Our team makes a real difference to the lives of owners who depend on us when their pets get sick. Through advice and support we nurture responsible pet ownership and good animal welfare in the communities we serve.

## Vision Statement

The vision of The Irish Blue Cross is that care is provided for every animal and all pets should enjoy a healthy life despite the financial circumstances of their owners.

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## Mission Statement

The mission of The Irish Blue Cross is to offer affordable veterinary care to eligible owners, promote welfare and responsible pet ownership, and alleviate the suffering of animals through veterinary clinics and equine ambulances.

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## Objectives

The core objective of the Charity's strategy is to continue to offer and develop veterinary services for the least well-off domestic pet owners who cannot afford private veterinary care and to more broadly support animal welfare. This is being achieved through our Inchicore Veterinary Clinic, our ten mobile veterinary locations in Dublin and through new initiatives.

# Core Values

How we communicate and carry out our work within our teams, when recruiting new staff, in our client interactions and dealing with the public all reflect our core values.

As well as meeting professional standards, our core values guide our work at all levels throughout the organisation.

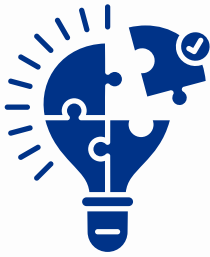
We invite open feedback from our teams - this helps us develop and improve, and ultimately benefits our work with pets.



## Integrity

We act in an ethical, transparent, and honourable way.

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## Dynamic

We are ambitious and optimistic, striving for success.

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## Responsible

We are proud of our professionalism and hold ourselves accountable for the work we do.

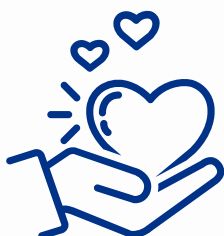
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## Fair and Reasonable

We aim to be consistent and treat everyone equally.

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## Compassionate

We believe in showing respect and kindness and we aim to be supportive and caring in all that we do.

# Directors' Annual Report

The Directors of The Irish Blue Cross CLG present their Annual Report. This document combines the Directors' Report and the Audited Financial Statements for the financial year from 1 January to 31 December 2024.

The Irish Blue Cross is a registered Charity and Company Limited by Guarantee.

Its Annual Report and Financial Statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (effective 1 January 2015) and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard currently applicable in the UK and the Republic of Ireland.

The Directors have agreed to adopt and comply with the SORP format although this is not yet required in the Republic of Ireland.

The Directors' Report contains the information required to be provided in the Trustees' Annual Report under SORP guidelines.

The Directors of the Company are also Charity Trustees for the purpose of Charity law; and under the Charity's Constitution are known as Members of the Board of Trustees.

In this report the Directors of The Irish Blue Cross present a summary of its purpose, strategy, governance, activities, achievements and finances for the financial year to 31 December 2024.





# Strategy

The objectives of our Strategy reflect our Charity's ethos and values.

Under our new strategy, Building on Our Strengths (2025-2030), we continue to offer and develop veterinary services for the least well-off domestic pet owners who cannot afford private veterinary care, and to more broadly support animal welfare. This is achieved through the work of our professional veterinary teams at the Inchicore Clinic and the Dublin based mobile veterinary clinics.

We are clear on our strategic goals under the 4 pillars which we have identified:

- Service Delivery
- Financial Sustainability
- Organisational Excellence
- Education & Engagement

An overarching aim is to ensure the Charity develops and maintains its valued services for pets in the community and looks at new ways to help more pets.

Our goals under each of the pillars are dynamic, flexible and reviewed on a regular basis to achieve the best possible outcomes to:

- Deliver pragmatic vet animal care to our communities,
- Continuously improve our services and capabilities, and
- Create long term value to ensure long term sustainability.

Fundamental to the success of this is identifying partnerships, stakeholders and funders to work closely with on our journey to create opportunities for growth and development and a sustainable future for the Charity. We will continue development of staff talent and equip our veterinary teams with the resources to carry out their work. In addition, we aim to provide excellent clinical facilities for maintaining high standards of patient care.

In 2024, we were fortunate to have new mobile veterinary clinics in the pipeline, and new oxygen kennels coming on stream. These resources, funded through individual and corporate partnerships, have greatly enhanced our teams' work, and improved service delivery and efficiency.

In line with our strategy, we continue to develop new ventures with our supporters to help us create more sustainable services for pets needing care, and to create financial sustainability going forward.

Our objectives are dependent on availability of adequate funding and maintaining high standards at all levels. The management team reports regularly to the Board in relation to meeting our strategic goals, keeping in line with professional standards and the expectations of a registered Irish Charity.



# Our People

In 2024, our Charity and our teams continued to embrace the challenges in a sector with ever increasing emphasis on compliance, competition for raising funds, and working with animals which can be both rewarding and stressful for workers.

Throughout 2024, as part of our staff and volunteer recruitment process, training and reviews, we operated in line with our core values ensuring that everyone was treated equally, fairly and with respect. For key roles, we focus on hiring talented and skilled staff with experience in management, policies and procedures.

An internal Remuneration and Benefits Analysis compiled by Management was presented to the Board in 2024. It looked at veterinary and charity sector pay rates and benefits and will be updated regularly to guide our annual reviews and help the Charity plan ahead and retain its workforce.

Policies embracing diversity and inclusion, flexibility and remote working are in place to ensure staff stay engaged and feel valued.

## Staff Development, Recruitment and Remuneration Policy

The Charity has a small and dedicated workforce of 25 staff (full time equivalent) in management, marketing/fundraising and service provision, led by the Management team as set out in Chart 2 (page 13).

The Board ensures that there are adequate resources in place to recruit the best people, invest in their training, development and wellbeing, and reward them in line with relevant sectors. As a values-focused organisation, the Charity works to ensure that equality, diversity and inclusion are an integral part of what we do.

All veterinary staff undertake professional CPD courses, which are subsidised by the Charity.

Key staff in finance, management and fundraising participate in professionally run courses and training sessions provided by relevant institutions.

A budget is set aside annually to fund training for all staff. Our incredibly hardworking teams enjoy a friendly, open and inclusive workplace where they are supported with HR resources and in an atmosphere of respect and professionalism. Salary reviews are carried out annually by the NERCO Committee.



Head of Veterinary Services Dr. Laura Mock & Dr. Sophie Olah (Maternity Leave Cover)

## Our Staff and Their Work

In 2024, our Head of Veterinary Services, Cover Head of Veterinary Services and our dedicated clinical team worked hard in carrying out a diverse workload as presented in Table 2 (page 23).

The team gave priority, care, and attention to clients whose pets needed check-ups, treatments, surgery, tests, x-rays, diagnostic scans and vaccinations. 2024 was another year when the level of suspected parvo virus cases attending the Inchicore clinic was minimal.

Emphasis was placed on preventative care such as vaccinations, neutering and microchipping.

Emergency care took priority as it arose, involving triage of patients and the rescheduling of appointments.

In 2024, our HOVS introduced a new more efficient online registration process for clients which helped reduce the number of calls to reception. It ensured more eligible clients had the opportunity to use the services of the Charity.

Specialist vets, Emiliana Capurro and Sean Murphy extended our work at the Inchicore Clinic by providing heart and abdominal diagnostic scans, and orthopaedic surgeries for patients.

Our vets and nurses produced inhouse videos to promote the Charity's work and spread the word why it is such a great place to work!

In 2024, the Charity successfully recruited vets to cover leave and once again found it challenging against the backdrop of a continually competitive veterinary recruitment sector.

The Charity's Management team manages the working relationship with Horse Racing Ireland and the Irish Horseracing Regulatory Board. It ensures that the horse ambulance service meets its objectives and is funded adequately through regular service income and grants, including grants for regular equipment replacements.

In 2024, client and supporter communication were based on preference and consent, in line with GDPR regulations.

Success was underpinned with regular reviews and updates between management and the Board to guide the decision making of the Charity.

The Directors acknowledge the extraordinary input and dedication of staff involved in our main service areas: the Inchicore Clinic and Mobile Clinics, Horse Ambulance Service and Fundraising.



Dr. Rocio Bayod, Student Vet, Adam Doran, Dr. Stephen Cassidy  
& Head Vet Nurse, Michelle Gallagher



Our Volunteers

Volunteers play a vital role in the success and sustainability of The Irish Blue Cross. Their expertise, knowledge and skills ensures the Charity is strong and effective in achieving its goals at Board level right through to administration, fundraising and services.

Last year, a significant number of new volunteers joined the Charity who gave generously of their time, in particular helping with the delivery of services.

Our mobile clinic volunteer drivers ensured the mobile clinics were out on time every week at their locations across Dublin. They gave 1,620 hours, which reflects a very high level of support and dedication.

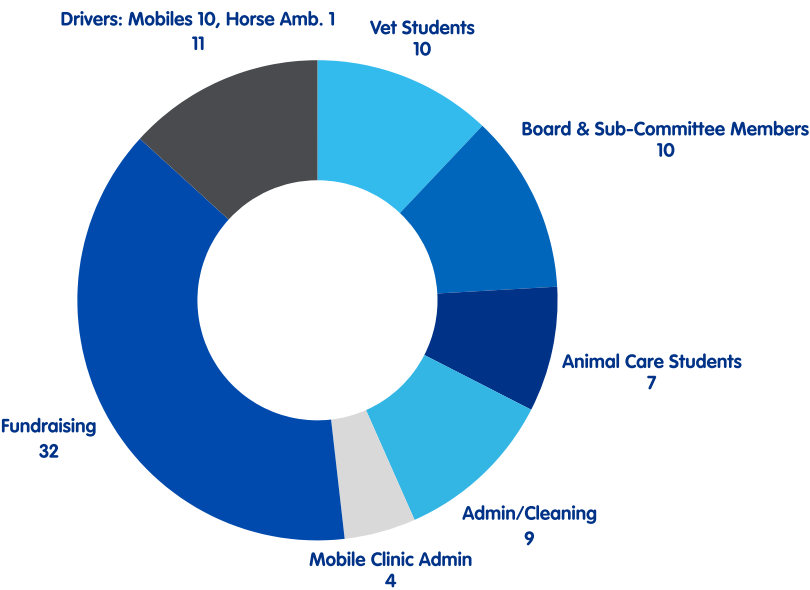
In all, 463 clinics were held at Ballyfermot, Blanchardstown, Ballybrack, Cabra, Crumlin, Finglas, Smithfield, Tallaght, Walkinstown and Whitehall.



Pamela Cahill Volunteer Mobile Clinic Driver

Four other volunteers assisted the mobile clinic team and a further 32 helped out in fundraising, administration and events. These volunteers contributed an additional 350 hours of support to the Charity.

Total of 83 Volunteers in 2024



Student Placements

Last year, a new structured approach to student placements was undertaken by senior vet, Ciara Sweeney. It provided two-way benefits - practical support to our teams and the opportunity for students to learn from a diverse workload. The interest and appreciation shown by students for the experience they received and seeing how they progressed was a great boost to the team’s morale.

Some students aim to return for future placements, which creates a pipeline of support, and may make it easier for the Charity to recruit staff in the future.



Michael Donohue Volunteer Mobile Clinic Driver

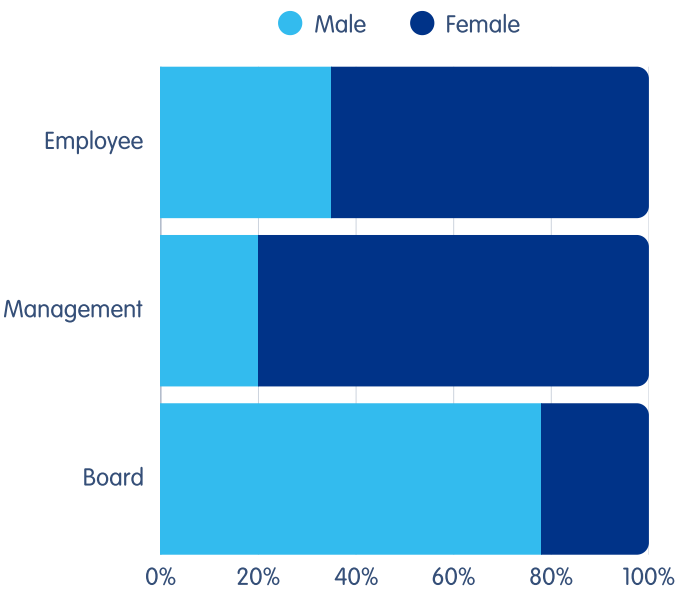


Gender Diversity

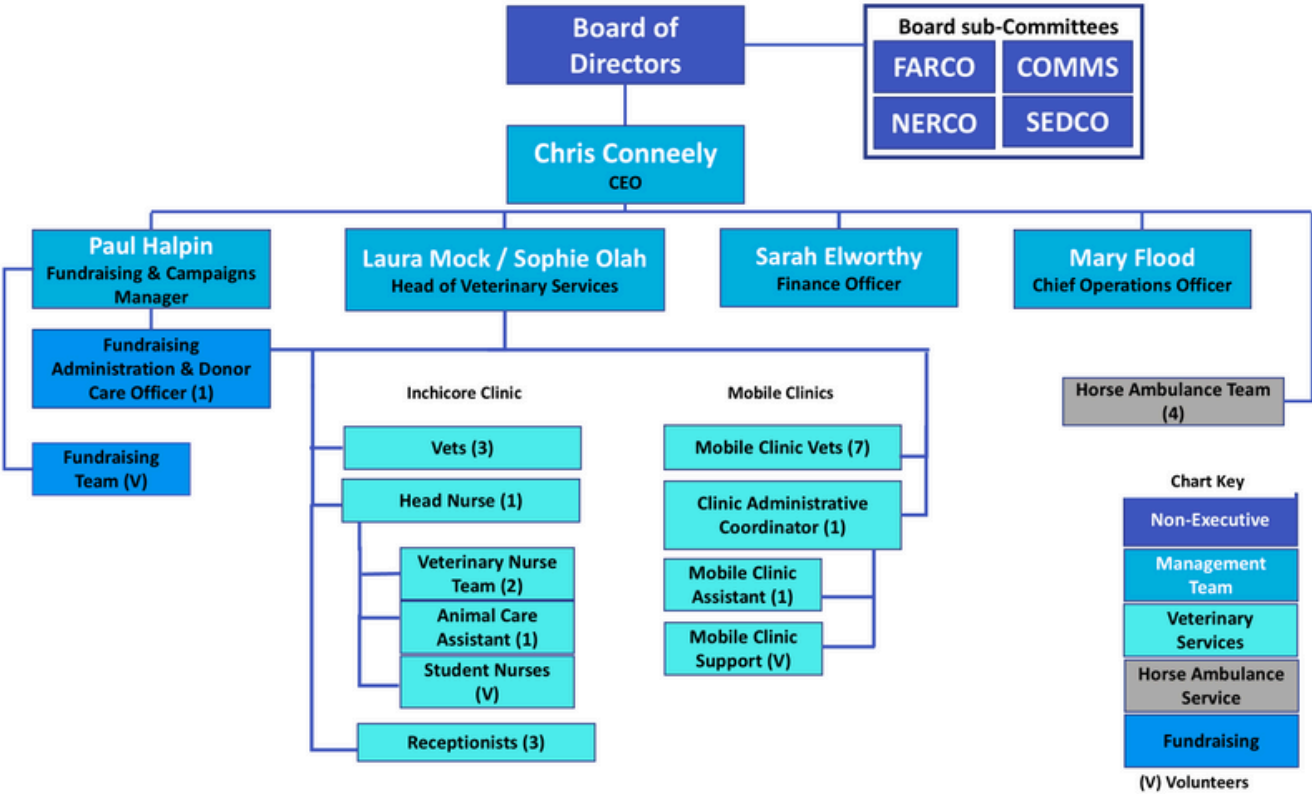
The Board of The Irish Blue Cross recognises the importance of gender diversity in the Charity, and the focus our stakeholders place on this, particularly in relation to Board composition. A view of the Charity's gender diversity across the Board, Management and Staff is set out below.

Chart 1: Gender

A snap-shot of the gender balance in the Charity at the 31 December 2024.



Organisational Structure



# Meet Dr. Ciara Sweeney

## Veterinary Surgeon & Student Placement Coordinator

I started my journey with The Irish Blue Cross as a volunteer veterinary helper at the mobile clinics in 2011. The experience greatly helped me get into veterinary medicine at UCD in 2013. I continued to volunteer with the Charity and undertook placements at the Inchicore clinic until my graduation from vet school in 2017.



Dr. Ciara Sweeney with Daisy

As part of my training, I went to 'see-practice' at the Charity, and I was really impressed with the skillset of the vets and nurses working within the clinic. The standard of care was really high and I thought it would be a really great place to work and practice veterinary medicine.

Once I completed my Degree in Veterinary Medicine from UCD, I did a Masters in Veterinary Science (Major: Advanced Clinical Practice), from the University of Edinburgh. I then pursued a post-graduate certificate in small animal abdominal ultrasound from the University of Melbourne, and a post-graduate certificate in Veterinary Education from UCD.

I began my dream job as a Veterinary Surgeon at the Inchicore Clinic in 2017 and have been here ever since. My clinical interests lie in complex medicine cases, and it is both a challenge and a reward working in the main clinic seeing these cases, while our mobiles see the more basic or routine cases. My job is very rewarding from a veterinary point of view, as I get to use my knowledge and skillset every day to their full potential.

Recently, I took on the role of Student Placement Co-ordinator, and have so far mentored a cohort of students undertaking courses in Animal Care, Veterinary Nursing and Veterinary Medicine. It is so rewarding seeing our Animal Care students go on to Veterinary Nursing courses; they gained good experience with us and were able to follow their career path, just as I did, so it feels like a full circle moment.

Preventative healthcare is an area that I am passionate about. A lot of problems can be avoided with vaccination programs and regular check-ups, especially for older pets. I sometimes feel owners are reluctant to bring elderly pets in to see the vet, in case there is something wrong with them – but veterinary medicine has advanced a lot in the last few decades and regular check ups and bloodwork can help to detect problems such as organ decline, dental disease or arthritis earlier, and start an appropriate treatment plan. Rather than waiting until the problem is a bigger issue and the pet's quality of life is affected.

The owners I work with are incredibly dedicated and it is a privilege to be part of that pet-owner bond and be entrusted to care for their pets both preventatively and in times of sickness. There have been so many cases over the years it is hard to pick one specific one. I'm just proud to provide a high standard of care to pets that may not otherwise receive it.

I have three dogs: Gracie, Sebastian and Daisy. Daisy is almost 19-years old now and has been with me through all of my degrees – I keep up to date with regular checks and bloodwork to make sure she is doing okay. My cat, Mabel is seven-years old now. They all get on really well together, and provide me with a constant source of enjoyment outside my work life.

# Meet Richard Smith

## Clinic Administrative Coordinator

I've known about The Irish Blue Cross since I was a child, when we took my first dog, Lady, to the Walkinstown mobile clinic for her vaccinations.

I wanted to work with animals, so I started by doing an animal care course. When a job came up at the Charity, it was an obvious choice for me.

I began working at reception in February 2022 and quickly developed a rapport with clients and their pets. I was especially interested in pets with long term chronic conditions, like diabetes, who we see regularly.

Reception can get very busy, handling up to a hundred phone calls a day, many from concerned or distressed owners. Our reception team does a terrific job in reassuring and support them all and setting up appointments for new patients where we have the scope.

My new role as Clinic Administrative Coordinator started towards the end of 2024, and involves working closely with the Head Of Veterinary Services and our volunteers, to ensure that the clinics run smoothly every week. It's a wonderful opportunity to use my IT skills and develop my interpersonal skills. I help with patient bookings, online registration for new clients and I'm also helping our Accounts and Operations team to streamline processes, such as entry of delivery dockets and invoices into a new system.

If there is one thing I would love all pet owners to consider, is the potential cost of looking after pets. A lot of flat faced cats and dogs can struggle to breathe properly and need surgery to improve their quality of life, something owners may not be aware of.

I have two pets. One is Rosie, a clever six-year-old large Collie-Husky type. I adopted her in 2019, and she's been an amazing friend ever since. She can get a little over-excited in new situations and places, but I wouldn't have her any other way. She's very joyful and puts a smile on the face of everyone that meets her.

Jules is my Green Cheeked Conure pet parrot, who I hand-raised from a tiny one-week-old chick. We don't know yet if its male or female. Its very affectionate, loves to be held and is very fond of Rosie! It nuzzles into her fur and thankfully Rosie is very tolerant and gentle with Jules, and enjoys watching Jules fly around!



Jules and Rosie sharing a snuggle



Richard Smith

# Governance, Management and Structure

## Governance

There were nine Directors serving on the Board of The Irish Blue Cross as at the 31 December 2024. Directors serve on the Board and its sub-Committees, which are:

**Finance, Audit and Risk (FARCO)**, is responsible for reviewing the adequacy of the governance, risk management and internal control processes within the Charity, reporting any concerns and issues to the Board, as well as monitoring the integrity of the Charity's financial statements and the significant financial reporting judgements contained in them.

**Services Delivery (SEDCO)**, is responsible for overseeing the delivery of all services to clients, whether in respect of small animals or the horse ambulance or others.

**Nominations, Employment and Remuneration (NERCO)**, is responsible for ensuring that the Board is properly resourced with the directors needed to fulfil their responsibilities, in accordance with law; and ensuring that the Charity has in place effective employment arrangements for staff which maximise job satisfaction and employee welfare, whilst containing employment costs within its means.

**Marketing and Fundraising (COMMS)**, is responsible for considering all matters relating to the key commercial and income generating marketing and external communications activities of the Charity. It is the intent for meetings to be collaborative, high energy, constructively challenging and supportive.





## Our Board and their work

During 2024, the Board met quarterly, and for additional AGM related meetings. The sub-committees convened at least on a quarterly basis, and as required to carry out their responsibilities. In 2024, the Board remained committed to governing and managing the Charity to the highest standards of integrity and accountability.

The Board defines the Charity's vision, mission and values; sets out and reviews the long-term strategic plan; continues to establish policies and procedures to meet governance requirements; develops a risk management infrastructure; and oversees the use of its financial and other resources in pursuit of the Charity's objectives and long-term sustainability.

The Board and its sub-committees reviewed the strategy with management in 2024. Our new strategy 2025-2030 **'Building on Our Strengths'** outlines our objectives for the next five years, with a focus on the Charity developing and maintaining its valued services for pets in the community, and looks at new ways to help more pets.

Directors updated their training since 2024, which was provided by the Carmichael Centre and organised through Horse Racing Ireland's training division, Equip.

## Directors and Company Secretary

Recruitment of Directors is the responsibility of NERCO, assisted by the Chair and CEO, and can involve recommendations from existing Board members, or recruitment through professional bodies, such as Boardmatch Ireland and Volunteer Ireland.

The Charity uses a talent matrix to identify any gaps in the makeup of the Board, and to highlight those skills and experience required to continue its development.

New Directors are appointed following Board approval, and hold office until the next AGM, at which they are eligible for re-election.

A list of Directors, their tenure, Board sub-committee membership and attendance, are set out in a Table on page 18.

In accordance with the Charity's Constitution, at our (fifth) AGM held in 2024, the three longest serving sitting directors were required to resign, and being eligible, sought re-election. Three directors will retire by rotation on an annual basis, and shall be eligible for re-election.

The Company Secretary who served throughout the financial period was Robert Moynihan.



## List of Directors and Board sub-Committee Membership for 2024

Director	Detail	Tenure <sup>1</sup>	Board		FARCO		SEDCO <sup>2</sup>		NERCO		COMMS <sup>2</sup>	
			M	A	M	A	M	A	M	A	M	A
Declan Duggan	Chair	5.8 yrs	✓	$\frac{6}{6}$			✓	$\frac{4}{4}$	✓	$\frac{5}{5}$	✓	$\frac{4}{4}$
John Costello MVB, MRCVS	Vice Chair	5.8 yrs	✓	$\frac{5}{6}$			✓*	$\frac{4}{4}$	✓	$\frac{5}{5}$		
Robert Moynihan QFA	Company Secretary	5.8 yrs	✓	$\frac{6}{6}$	✓	$\frac{5}{5}$			✓	$\frac{5}{5}$		
Zair Berry FCA		5.8 yrs	✓	$\frac{5}{6}$	✓	$\frac{4}{5}$						
Wayne Brooks ACMA, CGMA		5.8 yrs	✓	$\frac{5}{6}$	✓*	$\frac{5}{5}$						
Christina Lonergan		2.1 yrs	✓	$\frac{5}{6}$					✓	$\frac{5}{5}$		
Gary O'Sullivan Solicitor - England and Wales		5.8 yrs	✓	$\frac{4}{6}$	✓	$\frac{5}{5}$			✓*	$\frac{5}{5}$		
The Hon. Fleur Roper-Curzon		5.8 yrs	✓	$\frac{6}{6}$							✓*	$\frac{4}{4}$
Ian Cummins (appointed 18.6.24)		0.5 yrs	✓	$\frac{3}{4}$							✓	$\frac{2}{2}$

### Key:

\* = Chair of Board sub-Committee,

M = Member;

A = Attendance, reported as x/y where x is attendance & y is the number of meetings held.

**Note 1:** Tenure is calculated from the formation of The Irish Blue Cross CLG and does not count time in the prior trust.

**Note 2:** One committee had a member who was not a Director - SEDCO (Andrea Gallagher). After a lifetime of volunteering with the Charity, serving on committees and assisting at the mobile clinics, Andrea resigned in June 2024.

# Funding and Other Supports

## Support from Government and Local Authorities

The Irish Blue Cross receives vital annual grant assistance from central and local government, for the provision of its veterinary and welfare services. In 2024, The Department of Agriculture, Food and The Marine, generously contributed to the Charity under their Animal Welfare Grants scheme. We are extremely grateful for this, and for other funding received from the Department of Rural and Community Development, Dublin City Council, Dun Laoghaire Rathdown County Council, South Dublin County Council and Fingal County Council.

## Support from the Horse Racing Industry

The Irish Blue Cross is also extremely grateful for the funding it receives from Horse Racing Ireland, for operating the horse ambulance service at race meetings. We work closely with them and The Irish Horseracing Regulatory Board to support good equine welfare at all Irish Racecourses each year.

## Support from within the Charity Sector

Throughout 2024, there was continued training and support provided for charities and community groups by The Wheel and The Charities Institute. They continued to work closely with government, to secure a brighter future for the sector. The Charities Regulator was also on hand with supports and guidance on governance and other areas in 2024. Blue Cross (UK) also provided practical support and advice.

## Support from the wider Community

In 2024, The Irish Blue Cross was deeply heartened by the continued generosity of our individual supporters. From long-standing donors who give year after year to new contributors inspired by our work, their commitment enabled us to deliver vital veterinary services to thousands of pets in need.

We are also especially grateful to the many individuals who give generously on a monthly basis. These gifts provide a reliable foundation for our services, and we are especially appreciate the heartfelt messages and stories that often accompany them — reminders of the strong bond between people and their pets.

Corporate support played a significant role in our fundraising success in 2024. Our partners help us in sustaining and expanding the work of The Irish Blue Cross, providing not only vital financial support but also helping to raise awareness of our mission through their networks and employee & customer engagement.

One such partnership was with Maxi Zoo, a nationwide pet supply store. Together, we raised awareness for responsible pet ownership by microchipping pets using our mobile clinics at their locations in Dublin. We aim to develop more partnerships like this to help us achieve our goals.

Legacy giving remained very strong. Gifts left in wills — many from supporters we never had the chance to meet — allowed us to plan with confidence and honour their lasting commitment to animal welfare. These special gifts help secure the future of the Charity and its work for generations of pets, and their owners.

Through our social media posts, infographics, and videos, we covered a broad range of educational topics on responsible pet ownership. We had an overall reach of 509,500 and over a million views.

# Achievements and Performance Review

**In 2024, our veterinary teams treated 5,019 pets, over 15,638 visits.**

Our veterinary teams cared for sick and injured pets (primarily dogs and cats), presenting with a range of conditions, relating to skin, heart, age, allergies, tumours, injuries, cancer, and other life-threatening conditions.

Our clinics are for pet owners in receipt of means tested benefits, who have no other reasonable option for vet care, so rely heavily on the Charity. The emphasis is on providing a pragmatic veterinary service, based on contextualised care, which requires eligible clients to register before attending for appointments,

The Inchicore Clinic team provided treatments, consultations, bloods and other tests, including x-rays, ultrasound, etc. totalling 10,939 (2023: 10,465).

There was an increased level of activity across several areas. More pets were neutered, vaccinated and there was a significantly higher uptake in the number of pets microchipped. Significantly more pets were seen for consultations by our vets. Specialist care (heart and abdominal diagnostic scans) were carried out for patients with ongoing conditions to potentially help improve their care, quality of life and life expectancy.

In 2024, our mobile clinic teams treated 2,295 pets (2023: 2,492), and vaccinated a further 2,404 pets (2023: 2,335). This represented a total of 4,699 (2023: 4,827) visitations at the mobile clinics.

The mobile veterinary clinics continue to operate on an appointments basis, and our teams provided a total 463 mobile clinics last year (2023: 477).

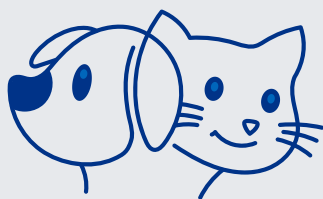
The Inchicore Clinic, which operates by appointment from 7.30am - 7pm Monday to Friday, and from 9.00am – 1.00pm on Saturdays, had a total of 10,939 veterinary visitations (2023: 10,465).





# 2024 at a Glance

Thanks to our donors, supporters, volunteers and our dedicated team, our work had an enormous impact on pets and their families in 2024.



**5,019** pets were treated  
over **15,638** visits



**402** pets were microchipped meaning they can safely be returned to their owners if found

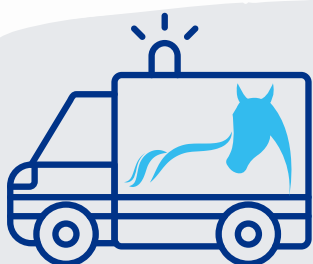
The mobile clinics drove **10,950 kms** to hold **463** mobile veterinary clinics



**2,656** pets were vaccinated against infectious disease



**466** pets were neutered, preventing unwanted litters of puppies & kittens



Our horse ambulance attended **445** race meets and equestrian events



# Molly's Story

Molly, an adorable Jack Russell Terrier mix, stole her owner's heart over 14 years ago.

A rescue dog with a zest for life, she instantly formed a deep bond with her owner, and it grew stronger with every passing year.

Though Molly's life was filled with love and affection, she also faced serious health problems. Aged 10, she lost her eyesight due to the painful condition, glaucoma, so the kindest option for Molly was to remove both of her eyes.

Despite this, Molly continued to live life to the fullest, bounding up the stairs, playing outside with her younger canine brothers, and delighting in squeaking her favourite toys.

Throughout her life, Molly received care and support from The Irish Blue Cross.

In late 2023, Molly developed a persistent cough. A veterinary examination revealed a heart murmur, likely caused by a mitral valve issue. She was started on medication, and a follow-up heart scan in early 2024 confirmed the diagnosis. While her condition couldn't be cured, the treatment helped her maintain comfort and quality of life.

Sadly, Molly has since passed away. Her memory lives on in the hearts of her family and those of us at The Irish Blue Cross who had the privilege of caring for her.

Her story is a reminder of the enduring spirit of our animal companions, and the importance of compassionate, accessible veterinary care.



***We feel incredibly lucky to have had access to the services of The Irish Blue Cross. The treatment Molly received over the years has been exceptional.***

**Molly's Owner**

Every year, pets like Molly rely on the services offered at our Inchicore clinic and mobile units. With the help of our supporters, we're able to provide vital veterinary treatment and support to animals in need.



# Small-Animal Services Metrics

This table shows the small-animal veterinary service levels for the 12-month period, 1 January to 31 December 2024, compared to 2023.

Mobile Clinics	2024	2023
Treatments and Vaccinations	4,699	4,827
Inchicore Clinic	2024	2023
Neuters	466	373
Vaccinations	252	221
Microchipping	331	173
Dentals	241	292
Surgeries, X-Rays & Ultrasounds	859	1,060
Specialist Heart & Abdominal Scans	77	0
Euthanasia	422	310
Post-Operative Care	1,126	1,072
Day Procedures	0	77
Consultations	4,381	3,857
Hospitalisations	303	320
Laboratory/Blood/Biochemistry Tests	2,481	2,710
Inchicore Clinic Total	10,939	10,465
GRAND TOTAL	15,638	15,292

# Horse Ambulance Service

Each year, The Irish Blue Cross horse ambulance service supports the busy on-duty veterinary surgeons at all twenty-four Irish race tracks, north and south, and attends main equestrian events.

A dedicated horse ambulance team of four operators deliver the service. In 2024, they attended all 390 Irish race meetings, and worked a total of 436 service days (2023: 433). We welcomed a new operator, Mark Cleary on board following a vacancy after a long term loyal operator, Laura Birt retired.

We provided one horse ambulance operator to attend each meeting, except festival and grade one meetings, where 2 operators were required.

Our ambulances were also present at The RDS Horse Show, Tattersalls International Horse Show (Millstreet), Tattersalls Breeze Ups (Fairymount racecourse) and Barrier Trials (Naas, Dundalk and Leopardstown racecourses). We attended 8 schooling days at Fairymount, Leopardstown, Naas, Tipperary and Thurles racecourses.

During the course of the year, the service transferred 19 equines to the Irish Equine Centre for post-mortems.

The Irish Blue Cross is proud of its longstanding partnership with Horse Racing Ireland, the Irish Horseracing Regulatory Board and The Irish Racecourse Trainers Association.

Annually, Horse Racing Ireland provides The Irish Blue Cross with service income, operational and capital grants for running the service.

In 2023, HRI agreed to fund new horse ambulance units which were expected to be completed in 2024 but were delayed until 2025.

The Charity also received a small fund from The Irish Racehorse Trainers Association and a donation from the Association of Irish Racecourse Veterinary Surgeons.





# Financial Review

The fifth full year of trading of The Irish Blue Cross CLG, as laid out in the Financial Accounts, was 1 January – 31 December 2024. The comparative figures given, are for a 12-month period ending 31 December 2023.

The results for the financial period are set out on pages 33 and 34, and additional notes are provided showing income and expenditure in greater detail.

## Income

With the backdrop of strong support, The Irish Blue Cross successfully maintained the running of all its services in 2024. This was made possible from the continued support of government bodies, legacies, other supporters and new initiatives.

The overall income for the twelve-month period from 1 January to 31 December was €2,048,212 (2023: €2,291,513). Statutory income and legacies were strong again in 2024. Service income from the Inchicore Clinic and the Mobile Clinics was also strong.

## Expenditure

The overall expenditure for the twelve months, to 31 December was €1,892,705 (2023: €1,693,830). This was essential for the provision of the Charity's veterinary and welfare services, and the support required to deliver them.

The main categories of expenditure relate to veterinary/staff costs, medical supplies, fleet and maintenance, as shown in the Restricted and Unrestricted Expenditure Section on page 33.

## Financial Results

The surplus for the 12-month period to 31 December 2024 was €155,507, and was transferred to reserves (2023: €597,683). At the end of the financial period the Charity has Fixed Assets of €1,551,296 (2023: €1,099,927), Current Assets of €2,314,027 (2023: €2,692,621) and Liabilities of €165,563 (2023: €248,295).

The total funds of the Charity amounted to €3,699,760 (2023: €3,544,253). Directors were satisfied with the level of reserves at the end of the financial year.

## Reserves, Liquidity & Investment Policy

The Charity's Reserves, Liquidity & Investment Policy is set by FARCO and approved by the Board of Directors annually. It allows for regular review; careful management and adequacy of reserves to protect the viability and operations of the Charity.

In 2024, the Reserves, Liquidity & Investment Policy stated, that should bank balances fall below 6 months of operational budgeted expenditure (excluding depreciation), plus committed capital expenditure, there would be heightened monitoring by the CEO and Finance Officer.

In a scenario where bank balances fall below 4 months of budgeted expenditure (excluding depreciation), plus committed capital expenditure, then FARCO would notify the Board to review the Charity's financial position without delay. Under this policy, the Charity operated above its minimum level of reserves during all of 2024.



The Charity's bank balances on 31 December 2024, were €1,843,298 when compared to 6 months of budgeted operational expenditure (Jul - Dec 24) €1,013,275 plus committed capital expenditure of €8,406 totalling €1,021,681.

The bank balances did not fall below the requirement under our Minimum Reserves Policy, so therefore no heightened monitoring, nor action was needed. In the interests of maximising capital security, all investments are held with either of the two main banks (AIB, Bank of Ireland). The option for improved returns on deposits was taken up by the Charity in early 2024.

## Principal Risks and Uncertainties

The Charity has defined a risk management approach to protect it from negative events where possible, by reducing the likelihood of each risk occurring, and minimising the impact of each risk where possible. The Irish Blue Cross has established a risk register to support it in identifying and evaluating key risks the Charity faces, supporting management in effectively managing all of the risks within the Charity. Due to the nature of risk management, the risk register is dynamic, and will evolve over time, as risk management increasingly matures in The Irish Blue Cross.

In completing the risk register, an assessment of risk occurs considering at a minimum the likelihood and impact of the risk, and the effectiveness of controls in place to mitigate these risks. The Charity takes a risk-based approach to risk response, which may include heightened monitoring or specific actions to close control gaps.

### The primary risks facing the Charity are:

**Compliance risk:** arising primarily from the nature of our services, and the need to meet robust Veterinary Council of Ireland standards, at all times. Compliance with the Charities Regulator Governance Code, and GDPR compliance, are regularly monitored under our risk register. In addition, the Charity has specific obligations relating to its role as an employer, to ensure employment practices are consistent with legal requirements.

**Operational risk:** arising primarily through the delivery of our services, both in our main Inchicore clinic, and mobile clinics, relating to business continuity; public safety and security; and risks specific to maintaining our ageing mobile clinic fleet, which is a key part of our strategy.

**Financial risk:** arising primarily through the variable nature of fundraising, in an increasingly competitive environment, with rising costs and inflation, which may impact on the financial strength of the Charity, and delivery of our charitable purpose.

**Environmental risk:** arising primarily through factors outside the Charity's control including demand for our services, economic challenges, as well as on-going and more common adverse weather conditions.

For all of the above risks, the CEO or a member of the wider management team have been appointed as responsible for overseeing the risk on a day-to-day basis, with the support of relevant Board sub-Committees and the Board itself. Mitigants employed include documented procedures and controls, initial and ongoing training, as well as regular monitoring and oversight routines.

Specific to Health and Safety, The Irish Blue Cross Health and Safety Statement is updated on a regular basis by management and was last professionally reviewed by Qualtec Training and Consulting in May 2021.

Approved by the Board of Directors on: 11 August 2025

Signed on its behalf by:



Declan Duggan - Chair  
Director



Robert Moynihan QFA - Co. Secretary  
Director



# Directors' Responsibilities Statement

for the financial year ended 31 December 2024

The Directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

Irish company law requires the Directors to prepare financial statements for each financial year. Under the law the Directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Directors confirm that they have complied with the above requirements in preparing the financial statements.

The Directors are responsible for ensuring that the Charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Approved by the Board of Directors on 11 August 2025 and signed on its behalf by:**



Declan Duggan - Chair  
Director



Robert Moynihan QFA - Co. Secretary  
Director



# Independent Auditor's Report

to the Members of The Irish Blue Cross CLG

## Report on the audit of the financial statements

### Opinion

We have audited the Charity financial statements of The Irish Blue Cross CLG ('the Charity') for the financial year ended 31 December 2024 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2024 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

## Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Annual Report is consistent with the financial statements;
- the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- the accounting records of the Charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

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

## Respective responsibilities

### Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 28, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

## **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Charity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.

- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the Charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the Charity's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an Auditor's 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 Charity and the Charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in blue ink, appearing to read 'Keith M. Mooney', with a horizontal line underneath.

Keith M. Mooney  
for and on behalf of  
LEONARD ACCOUNTANCY LTD  
Chartered Certified Accountants and Statutory  
Auditors  
P/A Leonard & Company  
Unit D5, Nutgrove Office Park  
Dublin 14  
D14 X343

11 August 2025



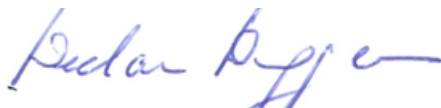
# Statement of Financial Activities

(Incorporating an income and expenditure account)  
for the financial year ended 31 December 2024

	Notes	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €
<b>Income</b>							
Donations and legacies	3.1	504,932	24,440	529,372	345,800	523,620	869,420
Charitable activities	3.2	1,396,246	111,332	1,507,578	1,422,093	-	1,422,093
Investments	3.3	9,262	-	9,262	-	-	-
Other income	3.4	2,000	-	2,000	-	-	-
<b>Total incoming resources</b>		<b>1,912,440</b>	<b>135,772</b>	<b>2,048,212</b>	<b>1,767,893</b>	<b>523,620</b>	<b>2,291,513</b>
<b>Expenditure</b>							
Raising funds	4.1	194,624	-	194,624	187,726	16,571	204,297
Charitable activities	4.2	1,609,844	88,237	1,698,081	1,456,563	32,970	1,489,533
<b>Total Expenditure</b>		<b>1,804,468</b>	<b>88,237</b>	<b>1,892,705</b>	<b>1,644,289</b>	<b>49,541</b>	<b>1,693,830</b>
<b>Net income/expenditure</b>		<b>107,972</b>	<b>47,535</b>	<b>155,507</b>	<b>123,604</b>	<b>474,079</b>	<b>597,683</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>107,972</b>	<b>47,535</b>	<b>155,507</b>	<b>123,604</b>	<b>474,079</b>	<b>597,683</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	15	2,803,202	741,051	3,544,253	2,679,598	266,972	2,946,570
<b>Total funds at the end of the year</b>		<b>2,911,174</b>	<b>788,586</b>	<b>3,699,760</b>	<b>2,803,202</b>	<b>741,051</b>	<b>3,544,253</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 11 August 2025 and signed on its behalf by



Declan Duggan - Chair  
Director



Robert Moynihan QFA - Co. Secretary  
Director

# Balance Sheet

as at 31 December 2024

	Notes	2024 €	2023 €
<b>Fixed Assets</b>			
Tangible assets	8	1,551,296	1,099,927
<b>Current Assets</b>			
Stocks	9	61,887	60,347
Debtors	10	408,842	398,384
Cash at bank and in hand	11	1,843,298	2,233,890
		<b>2,314,027</b>	<b>2,692,621</b>
<b>Creditors: Amounts falling due within one year</b>	12	<b>(165,563)</b>	<b>(248,295)</b>
<b>Net Current Assets</b>		<b>2,148,464</b>	<b>2,444,326</b>
<b>Total Assets less Current Liabilities</b>		<b>3,699,760</b>	<b>3,544,253</b>
<b>Funds</b>			
Restricted funds		<b>788,586</b>	<b>741,051</b>
General fund (unrestricted)		<b>2,911,174</b>	<b>2,803,202</b>
<b>Total funds</b>	15	<b>3,699,760</b>	<b>3,544,253</b>

Approved by the Board of Directors on 11th August 2025 and signed on its behalf by



Declan Duggan - Chair  
Director



Robert Moynihan QFA - Co. Secretary  
Director

# Statement of Cash Flows

for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
<b>Cash flows from operating activities</b>			
Net movement in funds		155,507	597,683
Adjustments for:			
Depreciation		72,629	90,663
Gains and losses on disposal of fixed assets		(2,000)	-
		226,136	688,346
Movements in working capital:			
Movement in stocks		(1,540)	343
Movement in debtors		(10,458)	(299,971)
Movement in creditors		(82,732)	96,669
Cash generated from operations		131,406	485,387
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		(523,998)	(3,967)
Receipts from disposal of tangible assets		2,000	-
Net cash used in investment activities		(521,998)	(3,967)
<b>Net (decrease)/increase in cash and cash equivalents</b>			
Cash and cash equivalents at the beginning of the year		2,233,890	1,752,470
<b>Cash and cash equivalents at the end of the year</b>	11	<b>1,843,298</b>	<b>2,233,890</b>

# Notes to the Financial Statements

## 1. GENERAL INFORMATION

The Irish Blue Cross CLG is a company limited by guarantee incorporated in Ireland. The registered office of the company is 15A Goldenbridge Ind Est., Tyrconnell Road, Inchicore, Dublin 8, D08 EY92 which is also the principal place of business of the Charity. The financial statements have been presented in Euro (€) which is also the functional currency of the Charity.

The Irish Blue Cross commenced charitable activities on 1 March 2019, prior to that date the charitable activities were carried on by the old Irish Blue Cross Charitable Trust. All the assets, liabilities and undertakings of the old trust were transferred to the new Irish Blue Cross with effect 1 March 2019.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Charity's financial statements.

### Basis of preparation

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

The Charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the Charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet.

Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

### Statement of compliance

The financial statements of the Charity for the financial year ended 31 December 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

### Fund accounting

The following are the categories of funds maintained:

#### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the Charity.

#### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the Board, in furtherance of the objectives of the Charity.

- Designated funds comprise unrestricted funds that the Board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the Board's discretion to apply the fund.



## Income

Income is recognised by inclusion in the Statement of Financial Activities only when the Charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the Charity. Income includes donations, gifts, legacies, donated goods and services, income from grant funding and from the Charity's small-animal veterinary and horse ambulance services.

### Income from Donations

Donations income arises primarily from a variety of fundraising activities including direct mail, the Easter raffle, online campaigns, events and from supporters. Donations received in the financial year ended 31 December 2024 included but were not limited to cash, cheques, postal orders, standing orders, direct debits, direct lodgements, credit card transactions via Elavon and also came through Benevity, GivenGain, LIKE CHARITY, PayPal and PayPal Giving Fund, JustGiving, Facebook, Sum Up and through our website via Stripe.

### Income from charitable activities

Income from charitable activities includes income earned from the supply of goods and services under contractual arrangements. These include the Charity's small-animal veterinary and horse ambulance services. It also includes performance related grants which have conditions that specify the provision of particular services to be provided by The Irish Blue Cross. Income from government and other co-funders is recognised when the Charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before the income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance-based conditions: whereby the Charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the Charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.
- Time-based conditions: whereby the Charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases, the Charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the Charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

### Donated goods/services

Donations in kind may take the form of goods or services provided to the Charity free of charge. Where valuation can be measured with reasonable certainty, donations in kind are recognised in full as income in the year of receipt. Donations in kind are valued at the cost to the donor or the amount normally chargeable by the donor for the goods or services provided. If such a valuation is not available, reasonable prevailing market rates are used.

### Volunteers time

The Charity does not attempt to put a financial value on the hours of work that it receives for free each year from its many volunteers. Therefore, the accounts do not include any income or costs with respect to this time.

## Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured.

### Support costs

Support costs are those functions that assist the work of the Charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time and head count spent for each activity.

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

- Land and buildings freehold (including solar panels) - 2% / 12.5% Straight line
- Fixtures, fittings and equipment - 10% / 20% / 33% Straight line
- Motor vehicles - 10% / 20% Straight line

### Stock

Stocks are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items. Stocks comprise drugs and related products. It is not considered practicable to value stock of unsold donated goods at the financial year end.

## Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the Charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months' notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the Charity has been granted charitable exemption.

Irrecoverable valued added tax is expensed as incurred.

The Irish Blue Cross CLG is eligible under the "Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act, 1997". Income tax refunds arising from donations exceeding €250 per annum are included in unrestricted funds. Irrecoverable value added tax is expensed as incurred, however the Irish Government has introduced a Value Added Tax (VAT) Compensation Scheme for Charities. This scheme aims to reduce the VAT burden on charities and to partially compensate for VAT paid by the Charity. The scheme applies to VAT paid on expenditure on or after 1 January 2018. Charities are entitled to claim a refund of a proportion of their VAT costs based on their level of non-public funding.

### Pensions

The Irish Blue Cross CLG operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the Charity. Annual contributions payable to the Charity's pension scheme are charged to the income and expenditure account in the period to which they relate.

### 3 INCOME

#### 3.1 DONATIONS AND LEGACIES

	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €
Donations, Gifts and Raffle	187,640	19,637	207,277	711,219
Legacies	297,674	-	297,674	135,252
Events	19,618	4,803	24,421	22,949
	504,932	24,440	529,372	869,420

#### 3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €
Inchicore Small Animal Clinic	489,425	-	489,425	489,320
Mobile Clinics	125,796	-	125,796	125,929
Horse Ambulance	270,473	72,878	343,350	264,606
<b>Government Grants and other Public Funding</b>				
Department of Agriculture, Food and the Marine	480,313	-	480,313	480,313
Department of Rural and Community Development	-	32,500	32,500	32,500
Dublin City Council	7,500	5,954	13,454	12,500
South Dublin County Council	6,000	-	6,000	5,000
Fingal County Council	1,000	-	1,000	1,000
Dún Laoghaire Rathdown County Council	900	-	900	750
<b>Other</b>				
VAT Compensation Scheme	14,839	-	14,839	6,093
TBESS	-	-	-	4,082
	1,396,246	111,332	1,507,578	1,422,093

<b>3.3</b>	<b>INVESTMENTS</b>	<b>Unrestricted Funds €</b>	<b>Restricted Funds €</b>	<b>2024 €</b>	<b>2023 €</b>
	Bank Interest	9,262	-	9,262	-
<b>3.4</b>	<b>OTHER INCOME</b>	<b>Unrestricted Funds €</b>	<b>Restricted Funds €</b>	<b>2024 €</b>	<b>2023 €</b>
	Proceeds on disposal of tangible fixed assets	2,000	-	2,000	-
<b>4</b>	<b>EXPENDITURE</b>				
<b>4.1</b>	<b>RAISING FUNDS</b>	<b>Direct Costs €</b>	<b>Support Costs €</b>	<b>2024 €</b>	<b>2023 €</b>
	Donations, Gifts, Raffle & Legacies	91,193	37,363	128,556	133,726
	Events	47,581	18,487	66,068	70,571
		138,774	55,850	194,624	204,297
<b>4.2</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Direct Costs €</b>	<b>Support Costs €</b>	<b>2024 €</b>	<b>2023 €</b>
	Inchicore Small Animal Clinic	949,997	142,864	1,092,861	947,713
	Mobile Clinics	220,752	75,048	295,800	228,289
	Horse Ambulance	213,787	95,633	309,420	313,531
		1,384,536	313,545	1,698,081	1,489,533
<b>4.3</b>	<b>SUPPORT COSTS</b>	<b>Cost of Raising Funds €</b>	<b>Charitable Activities €</b>	<b>2024 €</b>	<b>2023 €</b>
	Support	55,850	313,545	369,395	301,889

Support costs which are not attributable to a single activity are apportioned between raising funds and charitable activities. Such costs are allocated to activities in proportion to staff time and head count spent for each activity.



<b>5</b>	<b>NET INCOME</b>	<b>2024</b> <b>€</b>	<b>2023</b> <b>€</b>
	<b>Net Income is stated after charging /(crediting):</b>		
	Depreciation of tangible assets	<b>72,629</b>	90,663
	(Surplus) on disposal of tangible fixed assets	<b>(2,000)</b>	-
	<b>Auditor's remuneration:</b>		
	- Audit services	<b>15,990</b>	15,990
	- Non-audit services	<b>861</b>	7,410

## 6 EMPLOYEES AND REMUNERATION

### Number of employees

The average number of full-time equivalent persons employed during the financial year was as follows:

	<b>2024</b> <b>Number</b>	<b>2023</b> <b>Number</b>
Inchicore Small Animal Clinic	<b>14</b>	12
Mobile Clinics	<b>3</b>	2
Horse Ambulance Operators	<b>4</b>	3
Fundraising	<b>1</b>	1
Administration	<b>3</b>	2
	<b>25</b>	20
The staff costs comprise:	<b>2024</b> <b>€</b>	<b>2023</b> <b>€</b>
Wages and salaries	<b>1,002,522</b>	821,016
Social security costs	<b>103,279</b>	85,484
Pension costs	<b>49,876</b>	35,934
	<b>1,155,677</b>	942,434

7 SALARY BAND

The number of employees whose total employee benefits (excluding employer social welfare and pension costs) for the reporting period fell within the bands below were:

	2024 Number of Employees	2023 Number of Employees
€80,001 - €90,000	1	-
€70,001 - €80,000	-	1
€60,001 - €70,000	3	1

8 TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>				
At 1 January 2024	1,014,851	145,045	282,311	1,442,207
Additions	213,155	12,783	298,060	523,998
At 31 December 2024	1,228,006	157,828	580,371	1,966,205
<b>Depreciation</b>				
At 1 January 2024	101,869	101,383	139,028	342,280
Charge for the financial year	19,908	19,997	32,724	72,629
At 31 December 2024	121,777	121,380	171,752	414,909
<b>Net book value</b>				
At 31 December 2024	1,106,229	36,448	408,619	1,551,296
At 31 December 2023	912,982	43,662	143,283	1,099,927

<b>9</b>	<b>STOCKS</b>	<b>2024</b>	<b>2023</b>
		<b>€</b>	<b>€</b>
	Stock	61,887	60,347
	Stock of drugs and related products is valued at the lower of cost and net realisable value.		
<b>10</b>	<b>DEBTORS</b>	<b>2024</b>	<b>2023</b>
		<b>€</b>	<b>€</b>
	Trade debtors	14,309	21,036
	Legacies	240,100	114,202
	Prepayments	107,090	240,782
	Accrued Income	47,343	22,364
		<b>408,842</b>	<b>398,384</b>
	Included in prepayments as at 31 December 2024 is an amount of €72,878 which represents payments on account of part of the cost of acquiring three horse ambulance trailers, the completion of which will not be completed in 2024.		
<b>11</b>	<b>CASH AND CASH EQUIVALENTS</b>	<b>2024</b>	<b>2023</b>
		<b>€</b>	<b>€</b>
	Cash and bank balances	163,225	1,848,428
	Bank Deposits	1,680,073	385,462
		<b>1,843,298</b>	<b>2,233,890</b>
	Included in the cash and bank balances is an amount of €47,459 (2023: €487,500) of restricted income received by the Charity which has not yet been expended.		
<b>12</b>	<b>CREDITORS</b>	<b>2024</b>	<b>2023</b>
		<b>€</b>	<b>€</b>
	<b>Amounts falling due within one year</b>		
	Trade creditors	63,801	153,559
	Taxation and social security costs	25,282	26,643
	Other creditors	1,810	1,512
	Pension accrual	(2,913)	5,220
	Accruals	75,400	59,178
	Deferred Income	2,183	2,183
		<b>165,563</b>	<b>248,295</b>

13 PENSION COSTS - DEFINED CONTRIBUTION

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. Pension costs amounted to €49,876 (2023 - €35,934).

14 STATE FUNDING

Government Department

Grant Programme

Purpose of the Grant

Term

Received in the financial year and included as income in the period

Fund deferred or due at financial year end

Restriction on use

Government Department

Grant Programme

Purpose of the Grant

Term

Received in the financial year and included as income in the period

Fund deferred or due at financial year end

Restriction on use

Department of Agriculture, Food and the Marine

Department of Agriculture, Food and the Marine Animal Welfare Grant

Service provision/Charitable activity: Animal welfare

12 months

€480,313

Nil

As per service agreement

Department of Rural and Community Development

Dog Neutering Scheme 2024

Charitable Small Animal Veterinary Dog Control

12 months

€32,500

Nil

Neutering of dogs under the Dog Neutering Scheme 2024



<b>Agency</b>	<b>Dublin City Council</b>
Grant Programme	Animal Welfare
Purpose of the Grant	Charitable Small Animal Veterinary Services & Dog Control
Term	12 months
Received in the financial year and included as income in the period	€7,500
Fund deferred or due at financial year end	Nil
Restriction on use	Delivery of service as per annual submission
Grant programme	Dublin City Local Enhancement Programme 2024
Received in the financial year and included as income in the period	€6,836
Fund deferred or due at financial year end	Nil
Restriction on use	Granted specifically for the purchase of an oxygen cage for the Inchicore Small Animal Clinic. The final cost to the clinic after discounts was €5,954, therefore €882 is to be repaid to the Council in 2025
<b>Agency</b>	<b>South Dublin County Council</b>
Grant Programme	Animal Welfare
Purpose of the Grant	Charitable Small Animal Veterinary Services
Term	12 months
Received in the financial year and included as income in the period	€6,000
Fund deferred or due at financial year end	Nil
Restriction on use	Delivery of service as per annual submission
<b>Agency</b>	<b>Fingal County Council</b>
Grant Programme	Animal Welfare
Purpose of the Grant	Charitable Small Animal Veterinary Services
Term	12 months
Received in the financial year and included as income in the period	€1,000
Fund deferred or due at financial year end	Nil
Restriction on use	Delivery of service as per annual submission

<b>Agency</b>		<b>Dún Laoghaire Rathdown County Council</b>
Grant Programme		Animal Welfare Grant Scheme
Purpose of the Grant		Charitable Small Animal Veterinary Services
Term		12 months
Received in the financial year and included as income in the period		€900
Fund deferred or due at financial year end		Nil
Restriction on use		Delivery of service as per annual submission
<b>Agency</b>		<b>Horse Racing Ireland</b>
Grant Programme		Operational Annual Grant
Purpose of the Grant		To maintain and manage the operations of the horse ambulance service
Term		12 months
Received in the financial year and included as income in the period		€40,000
Fund deferred or due at financial year end		Nil
Restriction on use		The grant must be spent on maintaining and managing the operations of the horse ambulance service.
Grant Programme		Capital Grant
Purpose of the Grant		Purchase of Horse ambulance units
Received in the financial year and included as income in the period		€72,877.50
Fund deferred or due at financial year end		Nil
<p>As at 31 December 2024, the Charity has contracted to acquire three Horse Ambulance units at a cost of €48,585 per unit (Total €145,755). A 50% deposit in the amount of €72,877.50 has been paid in the year to 31 December 2024 and is included in debtors and prepayments (see note 10). Horse Racing Ireland has refunded the Charity the deposit amount of €72,877.50 and this has been included as grant income in 2024. The balance of €72,877.50 is due to be paid in 2025. At the date of signing these accounts the units are unfinished, and the balance has not yet been paid.</p>		

ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2024 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2024 €
<b>Restricted funds</b>					
Inchicore Small Animal Clinic	212,289	62,894	67,338	-	207,845
Mobile Clinic	482,606	-	9,774	-	472,832
Horse Ambulances	46,156	72,878	11,125	-	107,909
	741,051	135,772	88,237	-	788,586
<b>Unrestricted funds</b>					
Unrestricted General	2,803,202	1,912,440	1,804,468	-	2,911,174
<b>Total funds</b>	<b>3,544,253</b>	<b>2,048,212</b>	<b>1,892,705</b>	<b>-</b>	<b>3,699,760</b>

In 2023 restricted fund income included a one-off donation from the Immigrant Investor Programme which was used towards the acquisition of new mobile clinics and development at the Inchicore Small Animal Clinic.

Mobile Clinics

The Charity’s policy in relation to the mobile clinic fleet is to firstly maintain the vehicles in excellent working order. As and when required, the vehicles will be upgraded either through sponsorship or by committing significant funds from the Charity’s reserves. Accordingly, the use of the restricted funds to either absorb this expenditure to maintain, renew and upgrade or alternatively to fund replacement vehicles is appropriate. As at 31 December 2024 the mobile vehicle fleet has been fully replaced with new vehicles.

Depreciation is provided for over the expected useful life of the vehicles and expensed on an annual basis.

The Charity is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the Charity undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding €1.

<b>17</b>	<b>CAPITAL COMMITMENTS</b>	<b>2024</b> <b>€</b>	<b>2023</b> <b>€</b>
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Details of capital commitments at the accounting date are as follows:

Contracted for but not provided in the financial statements	<b>154,161</b>	119,308
Approved but not yet contracted for	-	180,827
	<b>154,161</b>	<b>300,135</b>

As at 31 December 2024, the Charity has contracted to acquire three Horse Ambulance units at a cost of €48,585 per unit (Total €145,755). A 50% deposit in the amount of €72,877.50 has been paid in the year to 31 December 2024 and is included in debtors and prepayments (see note 10). Horse Racing Ireland has refunded the Charity the deposit amount of €72,877.50 and this has been included as grant income in 2024. The balance of €72,877.50 is due to be paid in 2025, and at the date of signing the accounts the units are unfinished and the balance has not yet been paid.

## **18 RELATED PARTY TRANSACTIONS**

John Costello, a Director of The Irish Blue Cross formerly owned Animark, a supplier of microchips to the veterinary sector, his ownership ceased on 30 June 2022. Animark Limited is operated by the Costello Family and sold microchips to the value of €5,332 (2023: €4,323) to the Charity in the year to 31 December 2024. There was no balance outstanding at 31 December 2024 in respect of the provision of these microchips.

## **19 POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

## **20 DIRECTORS' REMUNERATION**

None of the Directors received any remuneration during the year. Incidental travel and meeting expenses are reimbursed where incurred. These expenses amounted to €2,595 (2023: €2,466) for the year.

## **21 APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on 11 August 2025



# Reference and Administrative Details

## Compliance with Sector-wide Legislation and Standards

The Irish Blue Cross engages proactively with the legislation, standards and codes that apply to the sector. The Charity is compliant with the Companies Act 2014 and the Charities SORP (FRS 102).

During 2024, the Board and Executive worked closely on compliance with the Charities Regulator's Charities Governance Code. The Charity confirmed its compliance with the Code in its annual report to the CRA in October 2024.

## Compliance with Guiding Principles for Fundraising

The Irish Blue Cross is compliant with the Statement of Guiding Principles for Fundraising. The Charity's Donor Charter is consistent with this Statement, which it considers when planning all fundraising activity.

The Charity gives honest, open and transparent disclosure when raising funds from the public. It ensures that fundraising staff have the information and training they need to implement the Statement of Guiding Principles for Fundraising. All donations are tracked and recorded in compliance with data protection (GDPR) requirements, in this and all other areas.

## Taxation Status

No charge to current or deferred taxation arises as the Charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 22274. The Charity is eligible under the "Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act, 1997". Income tax refunds arising from donations exceeding €250 per annum are included in unrestricted funds.

Irrecoverable value added tax is expended as incurred, however the Government has introduced a Value Added Tax ("VAT") Compensation Scheme for charities which aim to reduce the VAT burden on charities and to partially compensate them for VAT paid. The scheme applies to VAT paid on expenditure on or after 1 January 2018. Charities are entitled to claim a refund of a proportion of their VAT costs based on their level of non-public funding.

## Bankers

Our bankers are Bank of Ireland, 177 Drimnagh Road, Walkinstown, Dublin 12, D12 RX01 and Allied Irish Bank, 7-12 Dame Street, Dublin 2, D02 KX20.

## Solicitors

Our solicitors are Dechert, 5 Earlsfort Terrace, Saint Kevin's, Dublin 2, D02 CK83 and Matheson, 70 Sir John Rogerson's Quay, Dublin Docklands, Dublin 2, D02 R296.

## Auditors

Our auditors are Leonard Accountancy Ltd., Chartered Certified Accountants, P/A Leonard and Co., Unit D5, Nutgrove Office Park, Rathfarnham, Dublin 14, D14 X343. They have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

## Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the Directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 15A Goldenbridge Industrial Estate, Tyrconnell Road, Inchicore, Dublin 8, D08 EY92.



**THE IRISH BLUE CROSS**  
ANIMAL WELFARE CHARITY

**The Irish Blue Cross**  
19A Goldenbridge Industrial Estate,  
Tyrconnell Road,  
Inchicore,  
Dublin 8, D08 EY92

**[www.BlueCross.ie](http://www.BlueCross.ie)**