Annual Report

and financial statements

THE IRISH BLUE CROSS
ANIMAL WELFARE CHARITY

80th ANNIVERSARY
1945 – 2025

Company Limited by Guarantee

2025



Directors and Organisational Information

The Irish Blue Cross CLG
Annual report and financial statements for the financial year ending 31 December 2025

Directors
Declan Duggan, Chair
Robert Moynihan, QFA, Co. Secretary
John Costello, MVB, MRCVS, Vice Chair
Zair Berry, FCA
Wayne Brooks, ACMA, CGMA
Dr. Claire Corridan, BVMS, PhD, MRCVS (appointed 01.07.2025)
Ian Cummins
Christina Lonergan
Gary O'Sullivan, Solicitor - England and Wales
The Honourable Henrietta Roper-Curzon

Company Registration Number
637671

Registered Charity Number (RCN)
20203128

Revenue Charity Number (CHY)
22274

Registered Office
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Tyrconnell Road
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Allied Irish Bank
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D02 KX20

Auditors
Leonard Accountancy Ltd
Chartered Certified Accountants and Statutory Auditors
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Dublin 14
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Solicitors
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Our Impact in 2025

Thanks to the generosity of our donors, the commitment of our volunteers, the loyalty of our supporters, and the dedication of our team, we made a meaningful difference to the lives of thousands of pets and their families in 2025.

THE IRISH BLUE CROSS
ANIMAL WELFARE CHARITY

4,972
pets treated across 14,487 veterinary visits

248
pets microchipped, helping reunite lost pets with their owners

1,928
pets vaccinated against infectious diseases

443
mobile veterinary clinics at 10 communities across Dublin

474
pets neutered, helping to prevent unwanted litters and improve animal welfare

466
race meetings & equestrian events supported by our horse ambulance service

1
new strategic plan

766,269
raised by our incredible supporters and funders

2,380
Volunteer hours to support pets in need

1
Volunteer Ireland Award won

453
pieces of media coverage

54.4m
media reach

49,000
visitors to our website

Every number represents an animal cared for, a family supported, and a community strengthened

thank you

Message from the Chair

As Chair of The Irish Blue Cross, I am delighted to present our Annual Report for 2025, a particularly special year as we celebrated 80 years of caring for animals and supporting pet owners across our communities. This milestone gave us a chance to reflect on our proud history and the many wonderful people, animals, staff, volunteers, and supporters who have been part of our journey.

The Irish Blue Cross is as committed as ever to ensuring that financial circumstances should not prevent people from accessing essential veterinary care for their much-loved pets. That mission remains as relevant today as it was eight decades ago. Equally important is our horse ambulance service, which has supported the welfare of equines at race meetings and events for decades and continues to do so today, with the full support of the racing industry.

The Board of The Irish Blue Cross remains committed to ensuring that the Charity is sustainable, well governed, and focused on delivering lasting public benefit.

During the year, we launched our new five-year strategy, **Building on Our Strengths 2025–2030**, providing a clear roadmap for strengthening our veterinary services, securing long-term financial sustainability, investing in our people, and enhancing our organisation. This strategy reflects the opportunities and challenges ahead and provides a strong foundation to guide our decisions and shape our future.

Our commitment to good governance was recognised in 2025 with the achievement of Triple Lock status from The Charities Institute, reflecting our focus on transparency, accountability, and best practice. I would like to thank my fellow Board Members for their expertise, dedication, and giving freely of their time to support the Charity's governance and strategic direction. During the year, we were delighted to welcome Dr Claire Corridan as a new Director to the Board. Claire brings extensive experience and expertise in animal welfare, including veterinary care and animal behaviour, and we look forward to the valuable contribution she will make to the Charity.

We were grateful to receive increased funding through the Department of Agriculture, Food and the Marine's Animal Welfare Grant Scheme, which reflects continued confidence in the Charity's work and our contribution to animal welfare. We remain deeply thankful to the Department, as well as to our donors, grant makers, corporate partners, and legacy supporters, whose generosity enables us to continue providing our vital services.

Like many charities, we operate in an increasingly challenging environment. Demand for affordable veterinary care continues to exceed available capacity, while inflationary pressures and recruitment challenges require careful financial stewardship and prudent decision-making. Throughout the year the Board monitored these risks closely, ensuring that the Charity remained financially resilient while continuing to invest in areas that will strengthen services along the way.

Most importantly, I extend my sincere thanks to our CEO, the management team, staff, volunteers, and supporters. Their professionalism, compassion and generosity make it possible for The Irish Blue Cross to improve the lives of thousands of animals and the families who care for them each year. We were saddened to hear of the recent passing of Gerard Gallagher, who dedicated many years as a volunteer driver on our mobile clinics. Our sincere sympathies go to his wife, Andrea and family. We also send our very best wishes to Aidan Bailey for a full recovery following his illness. His decades of dedicated service with our Horse Ambulance team have been greatly valued, and he will be greatly missed following his early departure before his planned retirement later this year.

> **"As we begin implementing our new strategic plan, I am confident that The Irish Blue Cross is well placed to continue serving communities across Dublin and beyond while building a sustainable organisation that will support animal welfare for many years to come."**

Declan Duggan

Chair of The Irish Blue Cross



Message from the CEO

The Irish Blue Cross exists to ensure that pets receive the veterinary care they need, regardless of their owners' financial circumstances. Every day, our teams witness the importance of that mission, not only in improving the health and welfare of animals but also in preserving the unique bond between people and their pets.

During 2025, our veterinary teams provided care to 4,972 individual pets through our Inchicore Clinic and mobile veterinary clinics. Across both services, more than 14,000 clinical procedures and consultations were delivered, ranging from preventative healthcare and diagnostics to surgery, post-operative care, and compassionate end-of-life support.

Demand for our services remained consistently high throughout the year. The introduction of our online pre-registration system has provided valuable insight into the level of community need, with over 2,400 pets pre-registered during the year. This evidence is already informing future workforce planning, and I am pleased that plans are in place to increase clinical staffing during 2026 to improve access for eligible clients.

Alongside frontline veterinary care, we continued to strengthen the organisation in line with our new strategic plan. We invested in employee wellbeing through enhanced benefits and professional development, strengthened organisational policies and governance, improved workplace safety, and realised further savings through our sustainability initiatives, allowing more resources to be directed towards charitable activities.

Education and engagement also remained an important part of our work. Through partnerships with organisations including Maxi Zoo Ireland, the North East Inner City Initiative and Dublin City Council's Animal Welfare Unit, we expanded responsible pet ownership initiatives and brought affordable microchipping and animal welfare education directly into local communities. Our communications activity reached more people than ever before, strengthening public awareness of responsible pet ownership and increasing understanding of the Charity's work.

Our horse ambulance service continued to provide specialist support at race meetings and equestrian events throughout Ireland, maintaining the high standards for which the service is widely recognised.

While we are proud of what has been achieved, we recognise that challenges remain. Increasing demand for affordable veterinary care, rising operating costs and competition for experienced veterinary professionals continue to place pressure on our resources. Our response is to remain focused on continuous improvement, using evidence to guide decision-making while investing in our people, systems, and services.

Looking ahead, our priorities are clear. We will increase clinical capacity, strengthen financial sustainability, further develop stakeholder engagement, and continue implementing the ambitions set out in Building on Our Strengths 2025–2030. We are also committed to improving how we measure the impact of our work, ensuring that our services continue to evolve in response to the needs of our clients and communities.

Finally, I would like to thank every member of our staff and volunteer team. Their compassion, professionalism and commitment are the reason The Irish Blue Cross continues to make such a meaningful difference every day. One of the highlights of our anniversary year was seeing our long-serving volunteer, Ray Hurley, receive a Volunteer Ireland Award in recognition of more than 60 years of dedicated service to the Charity. This award is a testament to the invaluable contribution to The Irish Blue Cross and to the communities we serve. I also thank our Board, donors, partners and supporters for their continued trust and encouragement.

> **Together, we are building on 80 years of care while preparing the Charity for a strong and sustainable future.**

Christina Conneely

CEO of The Irish Blue Cross



Celebrating 80 Years of Compassionate Care for People and their Pets 1945-2025

Since 1945, we have provided veterinary treatment to more than 500,000 pets, supporting their families with affordable veterinary care.



1945

Founded

The Irish Blue Cross was founded to prevent the live export of Irish horses for slaughter.

1953

First Mobile Clinic

Our first mobile veterinary clinic took to the streets of Dublin, bringing affordable veterinary care directly into communities most in need.

2009

Small Animal Clinic

Our state-of-the-art small animal clinic opened in Inchicore, expanding access to essential veterinary services for pets across Dublin.



Christina Conneely, CEO, & Brendan Smith, Minister for Agriculture.

2010

10 Locations

Our mobile clinic network grew to ten locations across Dublin, operating every weekday evening and providing vital care close to home.



Today

Our veterinary teams provide health checks, vaccinations, microchipping, neutering, surgery, diagnostics and ongoing pet care and education. While our horse ambulance service attends racecourses and equestrian events nationwide, working alongside veterinary surgeons to assist injured horses.



2025 Highlights

A highlight of 2025 was the celebration of The Irish Blue Cross' 80th anniversary. Hosted by the Lord Mayor of Dublin, Emma Blain, at the Mansion House, the event brought together staff, volunteers, Board members, supporters and friends of the Charity to celebrate eight decades of improving animal welfare and supporting pet owners across Dublin.

The occasion also provided an opportunity to recognise the outstanding commitment and dedication of those who have helped shape the Charity over the years. Chair, Declan Duggan and former Chair, Gerry O'Sullivan were honoured for their exceptional leadership, commitment and service. Long-serving volunteers Gordon Nolan and family, Eamonn Cosgrave, Ray Hurley and Maura Lawler were also recognised for their lasting contribution to the Charity and the communities it serves.



Eamon Cosgrave receiving a recognition award for his long service as a Volunteer Mobile Clinic Driver.





Corina Fitzsimons, Michelle Gallagher, Richard Smith, Ciara Sweeney, Rocio Bayod, Stephen Cassidy, David Horkan, The Lord Mayor of Dublin, Emma Blain & Sophie Olah.



Eddie O'Brien, Barry Pender, Pamela Cahill, Michael Donohoe, Fiona O'Leary & Esther De Groot with The Lord Mayor of Dublin, Emma Blain.

As part of our 80th anniversary year, The Irish Blue Cross was honoured to be invited by **President Michael D. Higgins** and Mrs Sabina Higgins to the annual Community Garden Party at Áras an Uachtaráin. The event recognises the invaluable contribution of organisations and volunteers working across Ireland's community and voluntary sector.

Representing the Charity (left to right) was Chair, Declan Duggan, Head Veterinary Nurse, Michelle Gallagher, Volunteer Mobile Clinic Driver, Pamela Cahill, Clinic Administration Coordinator, Richard Smith and Veterinary Surgeon Dr Ciara Sweeney.

The occasion provided a welcome opportunity to celebrate our 80-year contribution to animal welfare and to connect with colleagues from charities and community organisations across Ireland who share a commitment to improving lives through their work.

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

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

Mission

Our mission 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.

Objective

Our core objective 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.



Our 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.

To ensure our values remain meaningful in practice, we invite open feedback from our teams. Their perspectives help us continually develop and improve,
strengthening the way we work together and ultimately benefiting the pets in our care.



Integrity

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



Dynamic

We are ambitious and optimistic, striving for success.



Responsible

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



Fair & Reasonable

We aim to be consistent and treat everyone equally.



Compassionate

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

Our Strategy

Our ‘Building on our Strengths’ strategy for 2025–2030 is focused on developing and maintaining our valued services for pets in the Dublin community and horse racing across the Island of Ireland. We are also looking at new ways to expand our reach to help even more pets and owners who are eligible to access our services. To achieve this, we have focused on four key areas. Each area is guided by clear objectives which we will strive to achieve over the timeframe of this strategy.

1

Service Delivery

2

Financial Sustainability

3

Organisational Excellence

4

Education, Engagement & Communication

11



1. Service Delivery

Our strategic objectives for Service Delivery are focused on strengthening our services, improving access and ensuring long-term impact.

Optimising our veterinary service offering

The Irish Blue Cross will assess its client care practices to ensure it delivers a broad, pragmatic veterinary service that maximizes access to pets within the Dublin region, reducing our waiting lists while operating within our financial and resource limitations. Our objective is to work efficiently and effectively and to make the biggest difference with the resources we have available.

Refresh our Pricing

The Irish Blue Cross will deliver a revised pricing model that continues to be affordable to our clients, covers the direct cost of the care and in some circumstances enable a surplus for indirect cost cover to support our ongoing sustainability.

Explore expanding our service beyond Dublin

The Irish Blue Cross will explore opportunities to deliver its mission to a wider geographic footprint on the Republic of Ireland.

Through working closely with Horse Racing Ireland, we will continue to provide essential support for the welfare of equines through our horse ambulance service, working with veterinary professionals at race meetings and events across the island of Ireland.

> Every consultation, vaccination and surgery represents our commitment to healthier pets and stronger communities.

Progress in 2025

In 2025, The Irish Blue Cross continued to strengthen its veterinary service delivery by focusing on efficiency, accessibility and long-term sustainability.

Strong demand for the Charity's services was evident, with 2,472 pets pre-registered during the year and 1,823 successfully registered following eligibility checks. This highlighted the ongoing need for affordable veterinary care and informed work to optimise service delivery.
Improvements were identified in appointment scheduling and resource utilisation, and plans were developed to maximise the use of existing facilities and capacity to reduce waiting times and improve access for clients.

During 2025 The Irish Blue Cross provided 14,487 veterinary interventions.

This included 1,928 vaccinations, 474 neutering surgeries, 247 animals microchipped and 1,071 dental & ultrasounds. We conducted 6,667 consults between our Inchicore clinic and our mobile clinics. Specialised heart & abemmalosarins were provided to 129 pets, and 291 blood/laboratory/biochemistry tests were undertaken. The remaining number of interventions were 388 euthansias, 1,205 post-op care, and 238 hospitalisations.

Work to refresh the Charity's pricing model was deferred until 2026 to allow for a more informed approach.

However, important groundwork was completed through affordability research, providing the evidence base for a revised pricing policy that will balance affordability for clients with the financial sustainability required to continue delivering high-quality veterinary services.

The Charity also made progress in extending its reach beyond its traditional catchment area.

Through its successful partnership with Maxi Zoo, microchipping clinics were expanded to locations outside Dublin, increasing access to responsible pet ownership services and broadening The Irish Blue Cross' welfare impact. This initiative represents an important step towards delivering the Charity's mission to a wider geographic area while supporting improved animal welfare across the Republic of Ireland.

OUR CLINICAL ACTIVITY IN 2025

1,928 Vaccinations	**474** Neutering Surgeries	**247** Cats & Dogs Microchipped	**1,017** Dental & Other Surgeries, X-rays & Ultrasounds	**6,667** Vet Consultations
129 Specialised Heart & Abdominal Scans	**2,193** Blood & Laboratory Tests	**1,205** Post-operative Care	**238** Hospitalisations	**14,487** Total Veterinary Interventions

Partnership in Action: Expanding Our Reach

With the support of Maxi Zoo, our microchipping clinics reached new locations outside Dublin in 2025, helping more pet owners access essential services and promoting responsible pet ownership.



Challenges

> Our challenge is to ensure every pet gets the care they need, while building a stronger, more sustainable future for the Charity.



Burnett the Chihuahua being cheked over by Vet Dr Ciara Sweeney

High Demand, Limited Capacity

The Irish Blue Cross continues to experience significant demand for its affordable veterinary services, as evidenced by the number of pets seeking registration during 2025.

Managing this demand while maintaining timely access to care remains one of the Charity's principal challenges.

Finite clinical capacity, staffing levels and physical infrastructure may continue to place pressure on waiting times.

Affordability and Financial Sustainability

Maintaining affordability for clients while ensuring the long-term financial sustainability of the Charity presents a further challenge.

Rising costs associated with veterinary medicines, medical equipment, utilities and staffing continue to place upward pressure on the cost of delivering services.

Developing a revised pricing model that remains accessible to those most in need while contributing appropriately to operating costs will require careful balancing of social impact and financial resilience.

Expanding Beyond Dublin

Expanding services beyond the Dublin region will require additional financial resources, operational planning, and suitable partnerships.

Ensuring that any geographic expansion is sustainable and does not adversely affect the Charity's ability to serve its existing client base will be essential.

The Charity will also need to consider logistical challenges, volunteer and staff capacity, and maintain consistent standards of care across a wider operating area.

Economic Pressures on Pet Owners

The Charity must continue to respond to changing levels of demand arising from economic pressures on pet owners.

As the cost of living remains a challenge for many households, demand may decrease, placing additional pressure on available resources and reinforcing the importance of efficient service delivery and sustainable funding.

Future Priorities

During 2026 and beyond, The Irish Blue Cross will continue to strengthen this strategic pillar by:

1. **Increasing its clinical capacity** through the employment of additional clinical staff from Q3-4 2026, with the aim of reducing wait times and improving outcomes for our patients.
2. **Producing a Pricing Policy** which can be relied on to balance affordability against the financial sustainability of the Charity.
3. **Expanding our service to include a Pet Bereavement Helpline,** thus reaching more people outside of our current limited geographical area.
4. **Further broadening the locations** of our micro-chipping clinics to areas outside of Dublin.
5. **Continuing to drive efficiencies** in appointment scheduling.
6. **Exploring the potential of an additional clinic** at another location outside of Dublin.
7. **Conducting client satisfaction surveys** to identify areas where we can improve client experience.
8. **Build team protocols** which reflect a 'Greatest Good for the Greatest Number' culture.
9. **Application of consistent eligibility** & policy compliance checks for all clients.



Taz the Yorkshire Terrier with Veterinary Nurse Fiona O'Brien

2. Financial Sustainability





To secure **resilient income growth** through **high return-on-investment fundraising,** strengthened by **powerful communications** and a **clear, consistent brand** that deepens public trust and **engagement**.

Progress in 2025

During 2025, we made significant progress in reshaping our fundraising approach to focus on sustainable, high-impact income streams that will support the Charity's long-term ambitions.

Strengthening corporate partnerships

A key achievement was the strengthening of our corporate partnerships. We continued to build meaningful relationships with organisations that share our commitment to animal welfare, including the further development of partnerships with supporters such as Maxi Zoo. These relationships provide not only valuable financial support but also opportunities to broaden awareness of our work and engage new audiences.

Growth in legacy giving

Legacy giving also continued to demonstrate exceptional growth. Through increased investment in legacy promotion and stewardship, we experienced a strong increase in both legacy pledges and legacy income during the year. These gifts represent one of the most sustainable forms of charitable income and provide an increasingly important foundation for the future delivery and expansion of our services.



Increased support from trusts and foundations

We also secured increased support from trusts and foundations, particularly for capital investment and service development projects. This funding is helping us invest in infrastructure, equipment and future growth opportunities that would not otherwise be possible through day-to-day fundraising alone.

Reviewing for greater impact

As part of our commitment to improving return-on-investment, we undertook a review of our fundraising streams to ensure resources are directed towards the activities that generate the greatest long-term value. This included the difficult decision to scale back or number of lower-performing fundraising events (e.g. Bark in the Park), allowing us to redirect staff time and investment towards activities with greater fundraising potential and stranger supporter engagement.

Building a stronger financial future

These achievements reflect the deliberate shift outlined in our 2025–2030 Strategic Plan: moving from reliance on resource-intensive fundraising events towards a more diversified, predictable and resilient funding model. By strengthening strategic partnerships, growing legacy and philanthropic income, and focusing our efforts on higher-return opportunities, we are building the financial foundations needed to ensure The Irish Blue Cross can continue delivering essential veterinary care and animal welfare services for many years to come.

Supporters, Partners and Philanthropy

The continued success of The Irish Blue Cross depends on the generosity, commitment and collaboration of our supporters, partners, volunteers and donors. Every pet we treat, every family we support, and every community we reach is made possible through the collective efforts of individuals and organisations who share our commitment to improving animal welfare.

Strengthening partnerships

Throughout 2025, we continued to strengthen partnerships that not only supported the Charity financially but also extended our reach and impact. Our partnership with Maxi Zoo Ireland enabled the delivery of community microchippings across Ireland, helping to promote responsible pet ownership while introducing The Irish Blue Cross to new communities beyond our traditional catchment area.

Individual donors

Individual donors remain at the heart of our fundraising success. Whether through regular giving, one-off donations, community fundraising or gifts in wills, every contribution helps ensure that financial hardship is not a barrier to veterinary care. During the year, we were pleased to work with MyLegacy to raise awareness of legacy gifting and encourage supporters to leave a lasting gift for animal welfare.

Community collaboration

Collaboration with Dublin City Council and the North East Inner City (NISI) initiative continued to strengthen our community outreach, enabling us to deliver veterinary advice, education and affordable microchipping directly to local communities. We also value the encouragement and support of organisations such as Sighthound Adventures Ireland, whose commitment to animal welfare helps raise awareness of our work and broaden our impact.

Valued corporate supporters

We are grateful to Bank of Ireland, DJF Engineering, Datarach and B Electronics for their valued support, which has helped us continue providing essential veterinary care to pets whose owners would otherwise struggle to access treatment.

Our volunteers

Our volunteers continue to play an indispensable role in delivering our services and supporting our fundraising activities. Whether driving our mobile clinics, assisting at community events or providing administrative support, their generosity, dedication and compassion strengthen every aspect of the Charity's work.

Stronger together

Together, these partnerships, donations and voluntary contributions create a stronger, more resilient Irish Blue Cross. By investing in long-term relationships with supporters and stakeholders, we are building the sustainable funding and collaborative networks needed to deliver our strategy and continue improving the lives of the pets and the people who care for them.



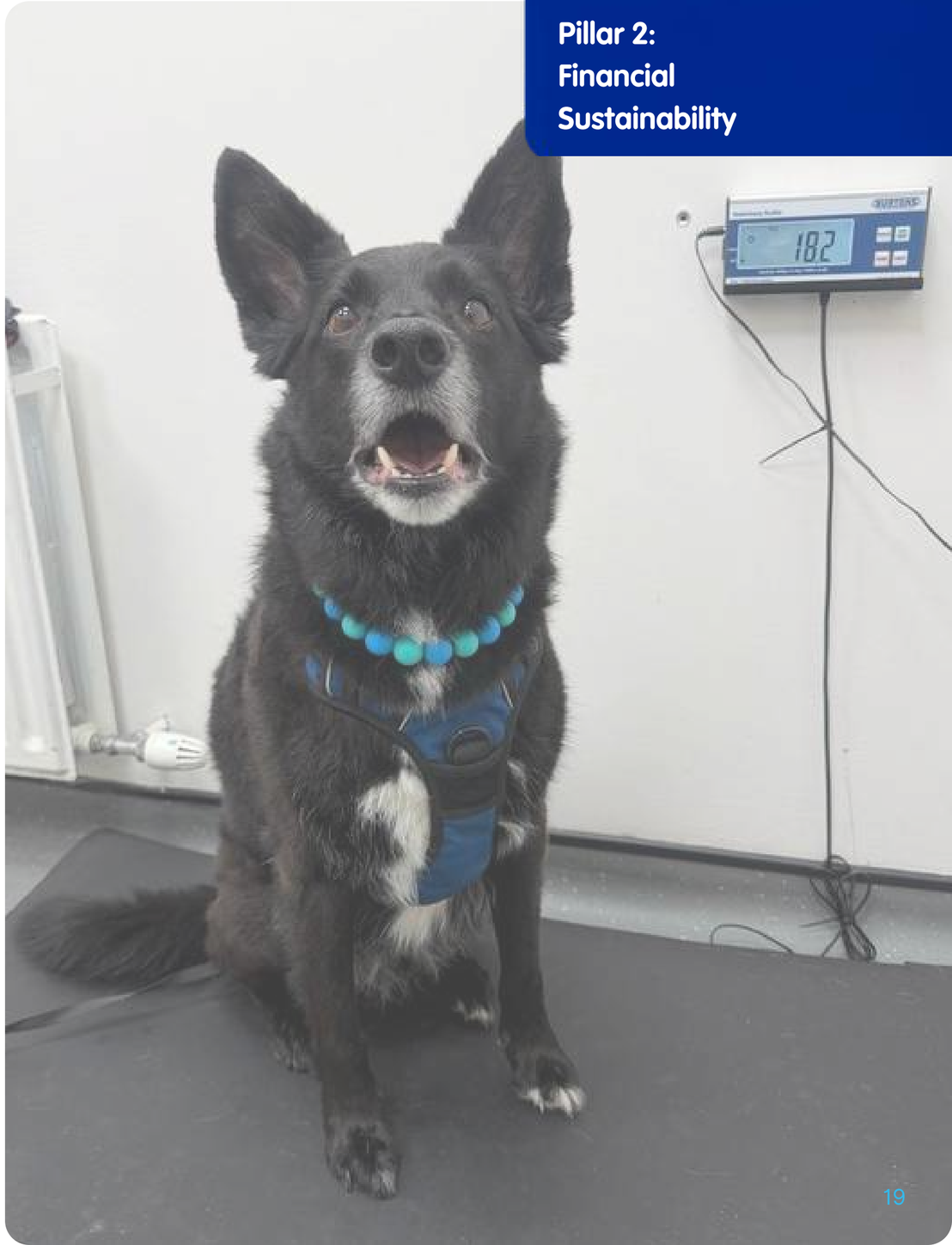
Fundraising & Campaigns Manager, Paul Halpin with Managing Director of Maxi Zoo Ireland, Enrico De Luca & Rosie.

Challenges

The fundraising environment remained highly competitive throughout 2025, with continued economic uncertainty affecting both individual and corporate giving. At the same time, demand for our veterinary services continued to grow, reinforcing the importance of building a more resilient and predictable funding model to support our long-term mission.

As a relatively small fundraising team, we also recognised the importance of focusing our time and resources where they can deliver the greatest impact. A review of our fundraising streams confirmed that while community events remain valuable for engagement and awareness, not all activities generate an appropriate financial return. This has informed a more strategic approach, with resources increasingly directed towards higher-value income streams such as legacies, corporate partnerships, trusts and foundations, and regular giving.

Perhaps the most important lesson of the year has been that sustainable fundraising is built on long-term relationships. Investment in communications, stewardship, brand awareness and supporter engagement is essential to building donor confidence and creating the stable income needed to meet growing community needs. These lessons will continue to shape our fundraising approach over the coming years.



Future Priorities

Building on the strong progress made during 2025, our priorities for the coming year will focus on embedding a more sustainable and diversified fundraising model. We will continue to grow our legacy programme, strengthen relationships with corporate partners and philanthropic supporters, and expand our regular giving programme through improved donor journeys and more personalised supporter communications.

We will also continue to develop strategic relationships with Government Departments and Local Authorities, positioning The Irish Blue Cross as a trusted partner in delivering animal welfare services while advocating for sustainable multi-year funding. Alongside this, investment in our brand, digital communications and impact storytelling will help increase public awareness, strengthen supporter engagement, and attract new audiences to our work.

These priorities will be supported by continued investment in fundraising capacity, data, systems and communications, ensuring we have the infrastructure required to deliver sustained income growth over the lifetime of the Strategy.

Pillar 2:
Financial Sustainability



Schnauzer Penny with Head Veterinary Nurse Michelle Gallagher

> Our future focus is on building lasting relationships, diversifying income and strengthening our impact for pets and the people who care for them.

Pillar 3:
Organisational
Excellence



3. Organisational Excellence

Organisational excellence is a core strategic focus, ensuring resources are maximised, goals are achieved efficiently, and long-term value is created for the communities we serve.

Recruit, retain and develop a skilled and motivated team

To be successful, The Irish Blue Cross must focus on developing a diverse and talented workforce, focused on delivering our goals and objectives and living our core values daily. We will ensure we have robustly designed and documented structures for our teams, with appropriate renumeration, training, and development opportunities. We will also explore ways of measuring and benchmarking engagement, potentially through surveys or accreditation.

Ensure a safe and accessible workplace for our teams and clients

The Irish Blue Cross will explore opportunities to further enhance its approach to health and safety, including regular meetings of the Safety Committee, review of safety and security of staff and clients at our Inchicore Clinic and Mobile Clinic sites, as well as updated training and safety drills. We will also explore opportunities to increase access to our services for clients who may be less physically able, as well as those with additional audio or visual needs.

Streamline processes to enhance delivery while supporting a green agenda

The Irish Blue Cross will implement a process improvement and cost reduction program, identifying opportunities to utilise 'green' options to lower our carbon footprint. This will include financial, admin and service delivery processes, and consideration of available technology, policies, training and control effectiveness as appropriate.

Progress in 2025

Investing in our People

During 2025, The Irish Blue Cross continued to strengthen its organisational foundations by investing in its people, improving workplace safety and driving greater operational efficiency. Several initiatives were implemented to support the recruitment, retention, and development of a skilled and motivated workforce. Employee benefits were enhanced; rota changes were tried to improve work-life balance, and updated role descriptions supported more effective recruitment processes. In addition, six HR policies were reviewed and updated, while a Memorandum of Understanding with Blue Cross UK was agreed, creating opportunities for future staff development and work exchanges.

Enhancing Safety and Accessibility

The Charity also enhanced its focus on providing a safe and accessible working environment for staff, volunteers, and clients. Instructor training was arranged to build internal capacity for health and safety training, strengthening the organisation's ability to promote safe working practices and support ongoing compliance.

Driving Efficiency and Sustainability

Progress was also made in improving operational efficiency while supporting environmental sustainability. Investment in solar panels and improved insulation at the Inchicore clinic contributed to an approximate 20% reduction in electricity costs during the year. A review of reception processes commenced to identify opportunities for more efficient service delivery, and the Charity upgraded its telephone system to improve efficiency while reducing operating costs.

Together, these initiatives reinforce The Irish Blue Cross' commitment to building a resilient, efficient and sustainable organisation capable of delivering greater impact for the communities and animals it serves.



(L-R): Head of Veterinary Services, Laura Mock, Veterinary Nurse Jennie Darlington, Head Veterinary Nurse, Michelle Gallagher & Veterinary Surgeon, Rocio Bayod-Crespo

Key Progress in 2025

People & Culture

Enhanced employee benefits and triple rota changes to improve work-life balance

HR Policy Updates

Six HR policies reviewed and updated

Stronger Partnerships

Memorandum of Understanding with Blue Cross UK agreed, enabling future staff development and work exchanges

Health & Safety

Instructor training arranged to build internal capacity for health and safety training and compliance

Sustainability Impact

Investment in solar panels and improved insulation at Inchicore clinic delivered an approximate **20%** reduction in electricity costs

Operational Efficiency

Review of reception processes commenced and telephone system upgraded to improve efficiency and reduce operating costs

Challenges

Balancing Investment with Financial Realities

Delivering organizational excellence requires The Irish Blue Cross to continually balance investment in its people, infrastructure and systems with the financial realities of operating as a charitable organisation. Securing sufficient resources to implement planned improvements while maintaining frontline services will remain an ongoing challenge.

Recruitment and Retention of Skilled Employees

Recruiting and retaining skilled employees, particularly within the veterinary sector, continues to be a significant risk. Competition for experienced clinical and support staff, together with increasing employment costs and evolving workforce expectations around flexibility, wellbeing and career development, may impact the Charity's ability to attract and retain the talent required to deliver its strategic objectives.

Maintaining a Safe, Healthy and Accessible Workplace

Maintaining a safe, healthy, and accessible workplace also requires sustained investment in training, facilities, and compliance. As health and safety legislation and best practice continue to evolve, the Charity will need to ensure that staff receive appropriate training and that policies, procedures and physical environments are regularly reviewed and updated. Balancing these requirements across both fixed and mobile clinic operations presents substantial operational complexity.

Driving Efficiency through Change and Technology

Driving greater efficiency through process improvement and digital transformation can also present challenges. Introducing new technologies and revised ways of working requires investment, careful planning and effective change management to ensure staff are supported, and service delivery is not disrupted during implementation. Achieving efficiencies while maintaining the standard of care expected by clients will remain a key consideration.

Sustaining Our Commitment to Environmental Responsibility

Although investments in sustainability have already delivered measurable benefits, including reduced energy costs, further environmental improvements may require additional capital expenditure. The Charity will need to balance its commitment to reducing its environmental impact with competing operational priorities and available funding.



Future Priorities

During 2026 and beyond, The Irish Blue Cross will continue to strengthen this strategic pillar by:

Producing a **Remuneration and Benefits Policy** which aligns with the requirements of the EU Pay Transparency Directive and contributes to staff wellbeing.

Growing and developing our **volunteer strategy**. Conducting an engagement survey and developing a volunteer reward/recognition system.

Continuing **reviewing and updating operational policies**. Identifying where there are gaps and introducing new policies where required.

Promoting **Diversity, Equality, and Inclusion initiatives**.

Developing **staff competencies and effectiveness** through training and structured mentoring.

Exploring new ways to improve **accessibility** to our services.

Improving **onboarding** and the **mentoring** of new recruits.

Promoting a **safety-first culture** across the Charity.

Conducting a **workforce engagement survey**.

Identifying and evaluating **digital and green** improvement opportunities.



Volunteer Mobile Clinic Driver Michael Donohoe



4. Education, Engagement & Communications

To build a strong, informed, and engaged community around The Irish Blue Cross by increasing public awareness, improving communication with stakeholders, strengthening the charity's public reputation, and promoting responsible pet ownership.

Progress in 2025

Education and public engagement remained central to achieving the Charity's mission during 2025. Through a combination of digital communications, community outreach, strategic partnerships and national media engagement, The Irish Blue Cross continued to extend its impact beyond direct veterinary care by equipping pet owners with trusted information, encouraging preventative healthcare and promoting responsible pet ownership.

The Charity's communications activity achieved its strongest performance to date, significantly increasing public awareness and strengthening engagement with communities, supporters and stakeholders.



Vet Sophie Olah with Ardie on TV's News2Day

During the Year:

41.63%

Social media reach increased by 41.63% compared with 2024.

453

Communications activity generated 453 pieces of earned media coverage across online, print, television, radio and magazine outlets.

54.4M

This coverage achieved an estimated audience reach of 54.4 million people and an equivalent public relations value of €717,551.

The Charity's dedicated veterinary professionals continued to provide expert commentary through national and local media, helping position The Irish Blue Cross as a **trusted source of animal welfare and veterinary advice.**

Community engagement also expanded during the year through collaborative initiatives with key partners. Working with Maxi Zoo Ireland, the Charity delivered five Together for Pets microchipping roadshows in Finglas, Bray, Naas, Limerick and Tallaght, promoting responsible pet ownership while providing affordable microchipping services and educating owners about preventative healthcare.

The Charity also partnered with the North East Inner City (NEIC) Initiative and Dublin City Council's Animal Welfare Unit to deliver two community engagement events focused on responsible pet ownership and affordable microchipping. These initiatives strengthened local relationships while supporting the longer-term objective of extending veterinary services into underserved communities.

Alongside these activities, the Charity continued to provide free online educational resources covering responsible pet ownership, preventative healthcare, nutrition, behaviour, parasite prevention and common diseases affecting companion animals. These resources, supported by regular educational content across social media channels, helped owners make informed decisions about the health and welfare of their pets.

Advocacy and Policy Engagement

Improving animal welfare extends beyond the delivery of veterinary services. Throughout 2025, The Irish Blue Cross continued to contribute to the development of animal welfare policy by sharing its frontline experience and working collaboratively with government departments, local authorities and sector partners.



During the year, the Charity made a formal submission to the public consultation on the Government's new Animal Welfare Strategy, drawing on its extensive experience of providing charitable veterinary services and supporting responsible pet ownership within communities. Our submission highlighted practical measures to strengthen animal welfare outcomes while ensuring that policies remain accessible and effective for pet owners.

The Charity also continued to play an active role in national stakeholder forums. As a member of the Dog Control Stakeholder Group, which brings together representatives from Government Departments, local authorities and animal welfare organisations, we contributed to discussions on strengthening dog control policy and legislation. The group met quarterly to develop recommendations that support responsible dog ownership and improve animal welfare across Ireland.

The Irish Blue Cross remained a member of the **Advisory Council on Companion Animal Welfare (ACCAW)**, established by the Department of Agriculture, Food and the Marine under Ireland's Animal Welfare Strategy 2021–2025: Working Together for Animal Welfare. Through ACCAW, we worked alongside representatives from across the companion animal sector to provide independent advice to Government on issues affecting the welfare of companion animals.

During the year, representatives of the Charity also attended the National Dog Control Conference, engaging with Local Authority dog wardens, policymakers and other frontline professionals. These opportunities to share knowledge and learn from others help inform the continued development of our services while strengthening collaboration across the animal welfare sector.

Through our advocacy and policy engagement, The Irish Blue Cross seeks to ensure that the experience gained through delivering frontline veterinary services helps shape policies that improve animal welfare, promote responsible pet ownership and support better outcomes for pets and the communities that care for them.



Challenges

Demand for veterinary services continued to increase during 2025, requiring the Charity to balance operational priorities with education, communications, and advocacy activities. As a medium-sized charity with finite resources, communications activity was carefully prioritised to maximise public benefit and support the Charity's strategic objectives.

While the significant growth in media coverage, digital engagement and community participation demonstrates increasing public awareness, the Charity recognises that these measures alone do not fully demonstrate community trust, stakeholder satisfaction or service effectiveness. Developing more robust qualitative and quantitative measures in these areas has therefore been identified as an important strategic priority.



Future Priorities

During 2026 and beyond, The Irish Blue Cross will continue to strengthen this strategic pillar by:

expanding digital education resources and responsible pet ownership campaigns.

increasing community engagement through partnerships and mobile veterinary outreach.

strengthening relationships with local authorities, policymakers and sector partners to advance animal welfare.

introducing structured stakeholder, volunteer and client satisfaction surveys to establish baseline measures of community trust and service effectiveness.

using stakeholder feedback to inform service improvements and future strategic planning.

continuing to build public confidence through transparent communications and evidence-based reporting.

Stories from our Community

After losing her mother, Ems found comfort in an unexpected friendship. Today, thanks to affordable veterinary care, Barchy continues to provide that comfort every day.

Ems and Barchy

When Ems lost her mother in 2020, she found comfort in a little Yorkshire Terrier called Barchimedes, affectionately known as Barchy.

A constant source of comfort

"He was the dog my mum and I had always dreamed of having. 'Ems says, "He came into my life just when I needed him most."

Multiple surgeries

Since then, Barchy has been a constant source of comfort through some of life's most difficult moments. Living with chronic health conditions, Ems has undergone multiple surgeries and experienced many broken bones.

Routine preventative care

Through our mobile veterinary clinic and the dedicated team at our Insecure clinic, Barchy has received routine preventative care, including vaccinations, as well as treatment for a painful knee condition.

Accessible, low-cost veterinary care

Keeping Barchy healthy is just as important to Ems as the comfort he brings her. Thanks to our low-cost veterinary services, she has been able to access the care he needs, despite the financial challenges of living on disability payments.

Ems also speaks warmly about the volunteer drivers who take the time to help lift Barchy onto the examination table when her own mobility makes it difficult.

Today, Barchy is back to his lively, mischievous self, racing around the house with boundless energy.

For Ems, the impact of The Irish Blue Cross reaches far beyond veterinary treatment.

"The kindness everyone shows means the world to us. Because of The Irish Blue Cross, Barchy is healthy and happy, and I can continue to care for him just as he has always cared for me."

Stories like Ems and Barchy's demonstrate the profound difference accessible veterinary care can make—not only to the health of beloved pets, but to the wellbeing of the people who depend on them.

Thanks to our services, families facing financial hardship can keep their treasured companions healthy, preserving the unique bond that enriches both their lives.



> ***"Because of The Irish Blue Cross, Barchy is healthy and happy, and I can continue to care for him just as he has always cared for me."***

Mim and Kismet

Kismet the 10-year-old cat was adopted by his owner Mim during the pandemic. Mim explains:

I was diagnosed with Multiple Sclerosis shortly before COVID hit and was in self-isolation for three years. Without my cat, Kismet, I would not be here – he's my family. He's so loving and affectionate and I adore him.

Kismet has kidney disease and a heart murmur and as I can't work due to MS, I couldn't afford to get the care that he needs without The Irish Blue Cross.

The charity is a lifeline for so many people. By donating to The Irish Blue Cross, you're saving lives – not just the animals, it's people's lives as well.



Trudy's Tale

With urgent care and unwavering support, Trudy has been given a second chance at life.

When tiny Jack Russell Trudy arrived at The Irish Blue Cross, she was critically ill. She hadn't eaten in three days and was weak, vomiting, severely dehydrated, and losing weight rapidly. Our veterinary team suspected diabetes, with the possibility of underlying kidney disease. Without urgent treatment, her life was at serious risk.

Over the following weeks, Trudy received emergency hospitalisation with intravenous fluids and medication to control her vomiting, alongside comprehensive diagnostic testing to monitor her condition and determine the most effective treatment plan. She began twice-daily insulin therapy to manage her diabetes and received intensive nursing care, including careful nutritional support and constant monitoring throughout her recovery.

There were times when her future remained uncertain. But through the dedication of our veterinary team, and the support of people who make our work possible, Trudy was given every chance to recover.

Today, Trudy is back where she belongs: at home with her family, full of energy and enjoying life once again.

Her story is one of many that illustrates the impact of donor support throughout the year. Every day, pets arrive at our clinics in urgent need of treatment. Their owners love them deeply but are struggling to meet the rising cost of veterinary care.

Thanks to the compassion and generosity of our supporters, we can ensure that financial hardship does not become a barrier to life-saving treatment.

Your support makes stories like Trudy's possible

- **Emergency hospitalisation**
- **IV fluids and medication**
- **Diagnostic testing & monitoring**
- **Insulin therapy**
- **Ongoing care and recovery**

> **Thanks to The Irish Blue Cross, Trudy has her life back. She's happy, she's home, and she's our everything.**



Hulk's Tale of Caution

Like many energetic dogs, Hulk loved nothing more than playing with sticks. But one day, what seemed like harmless fun quickly became an emergency when a stick became lodged at the back of the roof of his mouth.

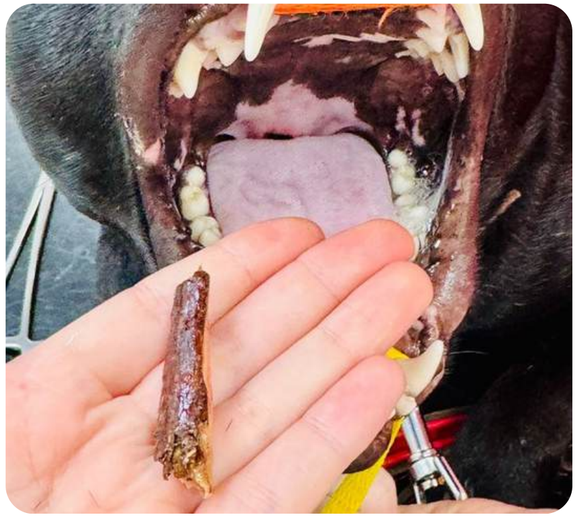
Fortunately, his owners recognised that something was seriously wrong and brought him straight to our Inchicore clinic for urgent veterinary care.

Our veterinary team found the stick firmly wedged in place. To prevent further injury and ensure the procedure was as safe and comfortable as possible, Hulk was carefully sedated before the stick was successfully removed.

Thanks to prompt action by his owners and the expert care he received, Hulk made a full recovery and was soon back to his playful, tail-wagging self.

Hulk's story is a reminder that even everyday activities can sometimes lead to unexpected veterinary emergencies. Sticks, although commonly used as dog toys, can splinter or become lodged in the mouth or throat, causing painful and potentially serious injuries.

Every year, we treat pets with unexpected injuries and illnesses, providing expert veterinary care when it is needed most. We can respond quickly to emergencies like Hulk's, helping pets recover and return home safely to the families who love them.







Your support makes stories like Hulk's possible. Together, we can be there in an emergency and give pets the chance to recover, heal and return home.

Our People & Volunteers

Volunteers continue to play an essential role in the success of The Irish Blue Cross, contributing their time, expertise and commitment across a wide range of activities. Their support strengthens the Charity's veterinary services, fundraising and administration, enabling us to deliver our mission of improving animal welfare and supporting pet owners in need.

Our volunteer drivers and mobile clinic assistants are integral to the delivery of our mobile veterinary service, ensuring clinics operate efficiently and that essential veterinary care reaches communities across Dublin.

During 2025, 18 volunteers (12 drivers & 6 helpers) contributed 2,250 hours, supporting the operation of 443 mobile clinics in Ballyfermot, Blanchardstown, Ballybrack, Cabra, Crumlin, Finglas, Smithfield, Tallaght, Walkinstown and Whitehall. Their dedication helped ensure that eligible pet owners could continue to access affordable veterinary care, closer to home.

In addition, a panel of 34 volunteers supported the Charity through fundraising, administration and events, contributing a further 130 volunteer hours. Their time and skills not only enhanced the Charity's operational capacity but also helped raise awareness of our work and strengthen our engagement with supporters and local communities.

The Board extend their sincere appreciation to all our volunteers, whose commitment and generosity continue to make a meaningful difference to the Charity, the communities we serve and the welfare of thousands of pets each year.



L-R Laura Mock, Head of Veterinary Services, Dr Ciara Sweeney, Dr Rocio Bayod Crespo, Michelle Gallagher, Head Vet Nurse, Dr Lorna Murphy, Ellen Crotty Vet Nurse & Conor Lynam, Clinic Assistant.



L-R Cristina Rodina, Volunteer, Michael Donohue, Volunteer Mobile Clinic Driver, Laura Mock, Head of Veterinary Services & Paul Halpin, Fundraising & Campaigns Manager.

Student Placements

Supporting the development of future veterinary professionals remains an important part of The Irish Blue Cross' commitment to animal welfare and the veterinary profession.

During 2025, a total of 29 veterinary student placements were facilitated by Veterinary Surgeon and Student Placement Coordinator, Ciara Sweeney.

Animal Care Assistants, Student Veterinary Nurses and Student Veterinary Surgeons gained valuable practical experience, by working alongside our veterinary teams in a busy practice, where they were exposed to a diverse caseload and a contextualised approach to veterinary medicine. The placements provided students with the opportunity to develop their clinical knowledge, communication skills and understanding of the challenges faced by pet owners experiencing financial hardship.

The programme also benefited the Charity by providing practical support to our veterinary teams while fostering the next generation of veterinary, animal care and veterinary nursing professionals. The enthusiasm and positive feedback received from students reflected the value of the experience, with many expressing an interest in returning for future placements or pursuing careers in charitable veterinary practice.

These placements continue to strengthen relationships with veterinary schools and contribute to building a pipeline of future talent for the profession.

Celebrating Ray Hurley
Volunteer Ireland Award Winner

One of the highlights of 2025 was the national recognition of our long-serving volunteer Ray Hurley, who received a Volunteer Ireland Award in recognition of more than 60 years of dedicated service to The Irish Blue Cross.

Since the early 1960s, Ray has driven one of our mobile veterinary clinics each week, helping generations of pet owners access affordable veterinary care across Dublin. His warmth, reliability and kindness have made him a familiar and trusted presence within the communities we serve, while his commitment has helped ensure thousands of pets receive the care they need.

The Board and staff extend their sincere congratulations to Ray on this well-deserved recognition and thank him for his extraordinary contribution to The Irish Blue Cross over six decades. His dedication embodies the compassion, generosity and community spirit that lie at the heart of our Charity.

> *“I’m very proud to have been part of the charity for so long and to have seen it grow over the years. I would love to see it expand outside Dublin in the future – that’s my biggest wish.”*



Ray and his wife Dolores Hurley at the Volunteer Ireland Awards.

Bringing Veterinary Care to Communities Across Dublin

The Irish Blue Cross' first mobile clinic hit Dublin's streets in 1953, prioritising its presence in areas where there was highest demand for charitable veterinary services.

Serving Communities every weekday

72 years later and every weekday evening, the mobile veterinary clinics travel into ten communities across Dublin, delivering essential veterinary care to thousands of pets each year. These clinics provide accessible services including vaccinations, health checks, and treatment for minor illnesses, helping to ensure that pets receive the care they need close to home.

Supporting pet owners

Beyond treating animals, our veterinary team plays an important role in supporting pet owners. Through advice, guidance, and education, they help families provide responsible, lifelong care for their pets, promoting healthier and happier lives for animals and owners alike.

Powered by people

The success of our mobile clinic service relies not only on our veterinary professionals but also on the dedication of a remarkable team of volunteer drivers and clinic helpers. Together, they ensure that our clinics are ready to serve communities each evening, providing a vital lifeline for pet owners who depend on our services.

Making a real difference

Behind every clinic session are people whose commitment, compassion, and expertise make this service possible. People like Dermot, a volunteer driver, and Poppy, a veterinary surgeon, whose experiences offer a glimpse into the teamwork and dedication that power our mobile clinic service every weekday.



Dermot O'Kelly

Volunteer Mobile Clinic Driver

"I got involved with The Irish Blue Cross after my wife spotted an advert for volunteer drivers. It reminded me that I had helped for a couple of evenings back in the early 1980s. I applied, was interviewed, started in June 2025 and I've enjoyed every duty since.

As a driver, I arrive early to carry out vehicle checks, ensure vaccines are stocked and make sure everything is ready before heading to clinics in Crumlin, Smithfield or Finglas. While I may be behind the wheel, I've seen firsthand how vital these mobile clinics are.

I've witnessed extraordinary dedication from our vets and deep appreciation from clients. I've seen a distressed dog receive urgent treatment and later return calmer and recovering well. I've seen a critically ill dog referred just in time for life-saving surgery. I've met owners who walk long distances in terrible weather because their pets mean everything to them. For many people, these animals are not just pets, they are their companions and family.

I originally volunteered because I enjoy driving. I continue because I believe deeply in the work. The Irish Blue Cross team is exceptional, and I'm proud to play my small part in making a real difference."

> *"I originally volunteered because I enjoy driving. I continue because I believe deeply in the work."*

Poppy Masterson

Mobile Clinic Veterinary Surgeon

Poppy works in private practice and works on our mobile veterinary clinic in Talight every Monday evening.

"I qualified as a veterinary surgeon 14 years ago and joined The Irish Blue Cross in 2013, having long admired the Charity's mission of ensuring that financial circumstances should not prevent a pet from receiving essential veterinary care.

Even before graduating, I knew I wanted to work for The Irish Blue Cross. Throughout my career, I have believed that the companionship animals provide can have a profound impact on people's lives. For many of our clients, particularly older people, those living alone or families experiencing financial hardship, a pet offers companionship, comfort and unconditional loyalty.

My own dog, True, is a two-year-old Belgian Malinois-Dutch Shepherd cross and my constant companion. Intelligent, energetic and loyal, she reminds me every day why the relationship between people and their pets is so special.

Working on our mobile veterinary clinics is particularly enjoyable, because every day is different. Taking veterinary services directly into communities allows us to meet clients where they are and build long-standing relationships.



Veterinary Surgeon Poppy Masterson with her dog True

Although the clinics are busy, there is a wonderful team spirit between the veterinary staff, volunteer driver and clients that makes the work both rewarding and enjoyable.

Delivering veterinary care from a mobile clinic also brings unique challenges. With limited time and resources, our teams work efficiently to provide consultations, treatment and advice while ensuring every owner feels listened to and supported.

The demand for our services remains high, and balancing the needs of each patient within a busy clinic schedule requires teamwork, adaptability and dedication.

No two days are ever the same, and every clinic brings memorable patients and stories. The variety of cases and the resilience of both pets and their owners are a constant reminder of the importance of the Charity's work in communities across Dublin."

"One message I would share with every dog owner is that ownership is about more than love and affection. Dogs thrive when they receive appropriate exercise, mental stimulation, training and opportunities to express natural behaviours. Meeting those needs helps prevent behavioural problems and allows dogs to live happier, healthier lives, alongside their families."

Inchicore Veterinary Clinic

Since opening our purpose-built Small Animal Clinic in Inchicore in 2009, alongside our network of mobile veterinary clinics, The Irish Blue Cross has transformed access to affordable veterinary care for thousands of pets belonging to families on low incomes. Together, these services have become a vital lifeline for communities across Dublin, ensuring that financial hardship is not a barrier to essential veterinary treatment and helping people keep their much-loved pets healthy and cared for.

As we celebrate 80 years of caring for animals and supporting the people who love them, it is our dedicated staff who continue to bring that mission to life. Veterinary surgeon Rocío shares her experience of working at The Irish Blue Cross and the impact of providing veterinary care to those who need it most.





Rocio Bayed Crespo

Veterinary Surgeon

Inchicore Clinic

Rocio joined The Irish Blue Cross in 2014 and has been an invaluable member of our veterinary team ever since, bringing passion, expertise and compassion to the care of every animal she treats.

> Working at The Irish Blue Cross is incredibly rewarding because we help people who often have nowhere else to turn. Pets are cherished members of the family, and we believe they deserve veterinary care, regardless of their owner's financial circumstances.

Rocio's Journey

2003
Graduated in veterinary medicine in Madrid, Spain.

2008
Moved to Dublin.

2014
Joined The Irish Blue Cross on a temporary maternity cover contract and has remained with the Charity ever since.

A lifelong love of animals

Making a difference every day

Every day we treat animals belonging to people facing a wide range of challenges, including older people, those experiencing homelessness, individuals living with illness, families with low incomes and people whose circumstances have changed unexpectedly through redundancy or ill health.

A challenging but essential role

The demand for our services is high and our clinics are always busy, but that makes the difference is our dedicated team. From reception staff and animal carers to our veterinary nurses and volunteers, everyone plays a vital role in delivering the compassionate service which The Irish Blue Cross is known for.

Pets, people and stories

Every pet has its own story, and many bring moments of joy alongside the challenges. One memorable moment was a dog receiving high doses of steroids whose increased appetite led her to repeatedly raid the family hamster's food, much to the amusement of her owners and the veterinary team.



Veterinary Surgeon Rocio Bayed Crespo with Thor

Horse Ambulance Service



We operate a horse ambulance service that attends all Irish racecourses and main events. The service is operated by a team of dedicated and skilled personnel using customised and specially equipped horse ambulances.

Our staff work in co-operation with racecourse and event vets, officials and veterinary officers from the Irish Horseracing Regulatory Board and FEI. They respond swiftly and efficiently to incidents involving injured horses and transport them off the race track or arena for veterinary care.

Mark Cleary

Horse Ambulance Operator



"I started working full-time with The Irish Blue Cross in February 2025 after spending almost a year training and volunteering with the horse ambulance service.

The role really appealed to me because I've always had a huge interest in every aspect of the equestrian industry. Being able to work alongside these incredible horses while helping to protect their welfare is something I'm very proud to do.

Although we're best known for our work at race meetings, we also provide our services at major equestrian events such as the Royal Dublin Horse Show and the Millstreet International Horse Trials.

No two days are ever the same. Our priority is always making sure horses receive the best possible care, whether that's transporting an injured horse safely to the on-course veterinary unit, transferring them to a specialist hospital, or simply supporting the veterinary team with equipment such as water, fracture boots, straps, privacy screens or an extra pair of hands when they're needed.

The most rewarding part of my job is seeing a horse make a full recovery after an injury we helped manage. Watching a horse leave the course safely is always satisfying, but seeing one return months later and win a race is even better. Knowing that we played a small part in that recovery makes all the hard work worthwhile. The hardest part is when a horse doesn't make it. Sadly, that's the part of working in emergency animal care that doesn't get any easier.

My day starts well in advance of the first race. I check the ambulance, equipment and fuel before travelling to whichever racecourse I'm covering. Once there, I collect my radio, sign in with the Clerk of the Course, meet the veterinary team and collect the fracture boot that we carry during racing. I also walk the track before racing begins so I know the ground conditions, racing lines and the safest access points if we're called into action. A working day can be a long day but being prepared is part of the job.

> **"The most rewarding part of my job is seeing a horse make a full recovery after an injury we helped manage."**



Structure, Governance and Management

The Company was deemed a Charity per Section 40 of the Charities Act 2009 and is registered as such with the Charities Regulator in Ireland with registration number 20203128. The commencement date of The Irish Blue Cross CLG was 1st March 2019.

The Irish Blue Cross is registered in Ireland as a Company Limited by Guarantee and is incorporated in Ireland under the Companies Act 2014. The Charity does not have a share capital. Consequently, the members' liability is limited, subject to each member's undertaking to contribute to the Charity's net assets or liabilities on winding up such amounts as may be required not exceeding €1.

The Charity was set up under a Memorandum of Association that established the Charity's objects and powers. The Charity is governed by a Constitution and is managed by a Board of Directors. The Articles of Association and Constitution were last amended by a unanimous written resolution of the Charity members on 11 September 2025.

The Charity has been granted charitable tax exemption by the Revenue Commissioners per the provisions of Section 208 (as applied to companies by Section 76), Section 609 (Capital Gains Tax) and Section 266 (Deposit Interest Retention Tax) of the Taxes Consolidation Act, 1997. This exemption, which applies to Income Tax/Corporation Tax, Capital Gains Tax and Deposit Interest Retention Tax, extends to the Charity's income and property. Furthermore, the Charity has been designated as an approved body within the meaning of Section 848A, Taxes Consolidation Act 1997, by the Revenue Commissioners.

Our primary objective is to continue delivering and expanding veterinary services for low-income pet owners who cannot afford private veterinary care, while also supporting broader animal welfare initiatives. We achieve this through our Inchicore Veterinary Clinic, ten mobile veterinary units across Dublin, our horse ambulance service operating throughout Ireland, and the development of new programmes and initiatives.

Directors

The Irish Blue Cross is governed by a Board of Directors, all of whom are Members of the Charity and serve in a voluntary capacity. In appointing Directors, the Board seeks to maintain an appropriate balance of skills, experience, diversity and expertise relevant to the Charity's activities. The Chief Executive Officer is responsible for the day-to-day management of the Charity and is not a member of the Board of Directors. The CEO attends Board meetings by invitation and reports on operational performance and strategic implementation.

Key Officers

Position	Office Holder
Chair	Declan Duggan
Vice Chair	John Costello MVB MRCVS
Company Secretary	Robert Moynihan QFA
Chief Executive Officer	Christina Conneely

Selection of Board Members

Responsibility for Board succession planning and the recruitment of Directors rests with NERCO, assisted by the Chair and Chief Executive Officer, and can involve recommendations from existing Board members, or recruitment through professional bodies, such as Boardmatch Ireland and Volunteer Ireland. The Charity uses a skills matrix to identify gaps in the Board's composition and the skills, experience and expertise required to support its ongoing development.

Induction of Board Members

All newly appointed Directors participate in a structured induction programme, including meetings with senior management, an introduction to the Charity's operations, governance responsibilities, financial position, strategic plan and key policies. Directors are encouraged to undertake ongoing governance and sector-specific training to support the effective discharge of their duties.

Conflict of Interest

Directors are required to declare any actual or potential conflicts of interest, which are managed in accordance with the Charity's Conflict of Interest Policy which was last reviewed in December 2025.

Meet the Board

Our Board combines expertise in veterinary medicine, finance, governance, communications, risk management and leadership.

				Board Meeting Attendance
	**Declan Duggan, Chair**	**Appointed 01/03/2019**	Declan has a background in management accountancy and credit union management, bringing extensive expertise in financial management, governance and leadership to The Irish Blue Cross. He supports the Charity's commitment to good governance through ongoing training and professional development within the sector. Declan was appointed Chair of The Irish Blue Cross CLG in March 2019, when the charity transitioned from a Trust to a Company Limited by Guarantee (CLG), having previously served as a Trustee of The Irish Blue Cross Trust. Through his many years of involvement with the Charity, he has made a significant contribution to its development and continued success.	**6/6**
	**John Costello, MVB, MRCVS**	**Appointed 01/03/2019**	John is a retired veterinary surgeon with a long-standing association with The Irish Blue Cross. He was appointed a Director of The Irish Blue Cross CLG in March 2019, when the charity transitioned from a Trust to a Company Limited by Guarantee (CLG), having previously served as a Trustee of The Irish Blue Cross Trust. He was involved with the mobile clinic service from its early days. His veterinary experience and knowledge of the Charity's work provide valuable insight into its mission and services. He currently serves as Chair of the Services Delivery Committee (SEDCO) and is also a member of the Nominations, Earnings and Remuneration Committee (NERCO).	**4/6**
	**Robert Moynihan, QFA**	**Appointed 01/03/2019**	Robert is a qualified Chartered Accountant specialising in governance, risk management and compliance within the Irish credit union sector. He was appointed as Co. Secretary of The Irish Blue Cross CLG in March 2019, when the charity transitioned from a Trust to a Company Limited by Guarantee (CLG), having previously served as a Trustee of The Irish Blue Cross Trust. He also serves as the Charity's Data Protection Officer under the General Data Protection Regulation (GDPR). Robert brings valuable expertise in finance, governance and data protection compliance to the Board and serves on its Finance Audit and Risk Committee (FARCO) and Nominations, Earnings and Remuneration Committee (NERCO).	**6/6**
	**Zair Berry, FCA**	**Appointed 01/03/2019**	Zair is a Chartered Accountant based in London. He served as Trustee and Chairman of Blue Cross UK between 2010 and 2015. He was appointed as a Director of The Irish Blue Cross CLG in March 2019, when the charity transitioned from a Trust to a Company Limited by Guarantee (CLG), having previously served as a Trustee of The Irish Blue Cross Trust. Zair brings extensive expertise in finance and governance to the Board and serves on the Finance, Audit and Risk Committee (FARCO).	**6/6**
	**Wayne Brooks, ACMA, CGMA**	**Appointed 01/03/2019**	Wayne is a Chartered Management Accountant and an experienced risk executive with a strong background in governance, risk management and leadership. Having led risk management and quality assurance functions across a global organisation for many years, he brings a collaborative approach, sound judgement, and a commitment to helping organisations meet their goals through effective governance and thoughtful oversight. He joined the Board of Directors of The Irish Blue Cross CLG in March 2019 and is the Chair of the Finance, Audit, and Risk Committee (FARCO).	**5/6**

Meet the Board

Our Board combines expertise in veterinary medicine, finance, governance, communications, risk management and leadership.

				Board Meeting Attendance
	**Dr. Claire Corridan, BVMS, PhD, MRCVS**	**Appointed 01/07/2025**	Claire is a Veterinary Surgeon with a Doctorate in Animal Behaviour and Welfare. She is passionate about all aspects of animal welfare, from promoting responsible pet ownership to supporting the regulation of dog breeding establishments. Claire has a particular interest in the development of the Charity's small animal clinic in Inchicore and its operational resources. She joined as a Director of The Irish Blue Cross in July 2025 and serves on the Services Delivery Committee (SEDCO).	**4/5**
	**Ian Cummins**	**Appointed 10/12/2024**	Ian is a digital marketing and sales leader with 15 years in performance marketing and client strategy. Currently Mid-Market Manager at Meta for UK and Ireland; he previously held key account and client solutions roles at Meta across CPG and Ecommerce verticals. Prior to Meta, he led digital marketing strategy at Just Eat Ireland and managed a diverse client portfolio in agency roles. He brings a wealth of expertise in digital marketing and campaigns to The Irish Blue Cross. He became a Director of the Charity in 2024 and serves on the Communications and Marketing Committee (COMCO).	**4/6**
	**Christina Lonergan**	**Appointed 13/12/2022**	Chrissie holds a senior role with Barclays Private Bank in Ireland and has many years of experience in the banking industry across the UK, the Channel Islands and Ireland. She has brought extensive expertise in risk, governance and people leadership to The Irish Blue Cross since joining the Board in 2022. She currently serves on the Nominations, Employment and Remuneration Committee (NERCO). A passionate animal lover, Chrissie is committed to advancing the Charity's mission and supporting its work.	**4/6**
	**Gary O'Sullivan, Solicitor**	**Appointed 01/03/2019**	Gary works as a Solicitor in the UK and brings extensive expertise in governance, human resources and legal affairs to The Irish Blue Cross. He is the grandson of one of the founding members of the Charity and his father was the former Chairman. He became a Director of The Irish Blue Cross CLG in March 2019, when the charity transitioned from a Trust to a Company Limited by Guarantee (CLG), having previously served as a Trustee of The Irish Blue Cross Trust. He has a strong understanding of the Charity's history, values and mission. He complements this with valuable professional expertise, supporting the Board's work and serving as Chair of the Nominations, Employment and Remuneration Committee (NERCO) in addition to being a member of the Finance, Audit, and Risk Committee (FARCO).	**6/6**
	**The Honourable Henrietta Roper-Curzon**	**Appointed 01/03/2019**	Henrietta is a public relations and communications specialist based in Guernsey and is also a director of her family's Interiors Company. She became a Director of The Irish Blue Cross CLG in March 2019, when the charity transitioned from a Trust to a Company Limited by Guarantee (CLG), having previously served as a Trustee of The Irish Blue Cross Trust. She brings extensive expertise in communications, public relations and fundraising to the Board of Directors. Henrietta has a long-standing connection with Blue Cross UK, with both she and her mother before her having served on its Board. She is the Chair of the Communications and Marketing Committee (COMCO) of The Irish Blue Cross in addition to being a member of the Nominations, Employment and Remuneration Committee (NERCO).	**6/6**

Board Subcommittees

Directors serve on the Board and its sub-Committees, each of which meet a minimum of 4 times per year. The sub-Committees are:

Finance, Audit and Risk (FARCO)

The Board of Directors established FARCO to review the adequacy of the Charity's governance, risk management and internal control processes, including oversight of its principal strategic and operational risks. The Committee also monitors the integrity of the Charity's financial statements and significant financial reporting judgements, reporting any concerns or recommendations to the Board.

FARCO		Attendance
Chair	**Wayne Brooks**	4/5
	Zair Berry	5/5
	Robert Moynihan	4/5
	Gary O'Sullivan	3/5

Services Delivery (SEDCO)

The Board of Directors established SEDCO to oversee the delivery, quality and effectiveness of the Charity's veterinary services, including its small animal services, horse ambulance service and the ongoing development of its veterinary services.

SEDCO		Attendance
Chair	**John Costello**	3/4
	Claire Corridan	2/2
	Declan Duggan	3/4

Nominations, Employment and Renumeration (NERCO)

The Board of Directors established NERCO to ensure the Board has the skills, experience and diversity required to fulfil its responsibilities and oversees employment and remuneration policies that support staff wellbeing while ensuring financial sustainability.

NERCO		Attendance
Chair	**Gary O'Sullivan**	5/5
	John Costello	5/5
	Declan Duggan	5/5
	Christina Lonergan	4/5
	Robert Moynihan	4/5
	The Honourable Henrietta Roper-Curzon	2/5

Marketing and Fundraising (COMCO)

The Board of Directors established COMCO to provide strategic oversight of the Charity's fundraising, marketing and external communications activities to support sustainable income generation and stakeholder engagement.

COMCO		Attendance
Chair	**The Honourable Henrietta Roper-Curzon**	3/4
	Declan Duggan	4/4
	Ian Cummins	4/4

Governance

In accordance with the Charity's Constitution, at the sixth Annual General Meeting held in 2025, 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 Charity Secretary who served throughout the financial period was Robert Moynihan.

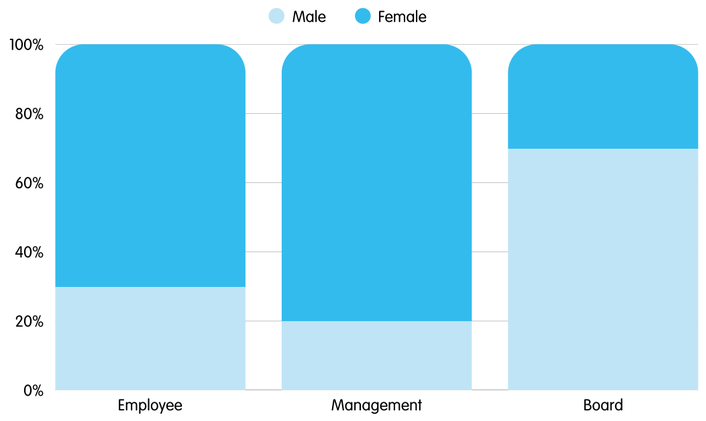
Directors participated in ongoing governance and governance-related training during 2025, provided by the Carmichael Centre.

Decision Making

The Board delegates responsibility for the day-to-day management and operation of the Charity to the senior management team, led by the Chief Executive Officer.

The senior management team comprises the Chief Executive Officer, Christina Conneely, Head of Veterinary Services, Laura Mock, Campaigns & Fundraising Manager, Paul Halpin, Finance Officer Sarah Elworthy and Chief Operations Officer, Mary Flood.

Gender Profile as at 31.12.2025



Governance

The Directors regularly review governance best practice and pay particular attention to the Charity Regulator's Governance Code, using it to guide their activities as Directors.

The Board reviewed compliance with the Code during the year and is satisfied that the Charity complied with its core standards. The Board defines the Charity's vision, mission and values, approves and reviews the long-term strategic plan, establishes policies and procedures to meet governance requirements, maintains oversight of the Charity's risk management framework, and oversees the effective use of financial and other resources in pursuit of its charitable objectives and long-term sustainability. During 2025, The Irish Blue Cross achieved the Charities Institute of Ireland's 'Triple Lock' standard and continued to comply with the Guidelines for Charitable Organisations on Fundraising from the Public and the SORP (FRS 102) accounting standard.

The Board undertakes regular reviews of its effectiveness, including the performance of the Board, its committees and governance arrangements, to ensure they continue to support the Charity's strategic objectives.

There were ten Directors serving on the Board at 31 December 2025. Details of appointments and retirements during the year are set out in the table above. During 2025, the Board met quarterly, together with additional meetings as required, including those relating to the Annual General Meeting. The Board's sub-committees met at least quarterly, and more frequently where required to fulfil their responsibilities. The Board remains committed to governing and managing the Charity to the highest standards of integrity and accountability.

Risk Management

The Board of Directors is responsible for ensuring that appropriate risk management and internal control systems are in place to identify, assess and manage the principal risks that could affect The Irish Blue Cross' ability to achieve its charitable objectives.

The Board recognises that effective risk management is essential to protecting the Charity's people, assets, reputation and financial sustainability, while ensuring the continued delivery of high-quality veterinary services. Responsibility for overseeing the Charity's risk management framework is delegated to the Finance, Audit and Risk Committee (FARCO), which monitors the effectiveness of risk management processes and reports regularly to the Board.

To support effective risk management, the Charity maintains a comprehensive risk management framework that includes the following processes:

1. **Risk Register** – A comprehensive organisational risk register is maintained and regularly reviewed by senior management. Risks are identified, assessed and monitored across all areas of the Charity's activities, with clear mitigation measures assigned to reduce their potential impact.

2. **Management Review** – The Senior Management Team reviews principal strategic, operational, financial and compliance risks on an ongoing basis as part of its regular meetings. Emerging risks are monitored, and mitigation actions are updated as required.

3. **Board Oversight** – The Finance, Audit and Risk Committee reviews the organisational risk register throughout the year and reports to the Board of Directors. The Board undertakes a formal review of the Charity's principal risks at least annually, or more frequently where circumstances require.

The Charity is committed to maintaining a safe environment for its staff, volunteers, clients and the animals in its care. Appropriate policies, procedures, training and safeguarding measures are in place to support the safe delivery of veterinary services, community outreach activities and fundraising events, while ensuring compliance with relevant legislation, regulatory requirements and recognised standards of good governance.

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.

Financial Review

The sixth full year of trading of The Irish Blue Cross CLG, as laid out in the Financial Accounts, was 1 January – 31 December 2025. The comparative figures given, are for a 12-month period ending 31 December 2024.

The results for the financial period are set out on pages 50 and 51, 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 delivery of it's charitable services in 2025. 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 €2,202,699 (2024: €2,048,212). Statutory income and legacies were strong again in 2025. 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 €2,028,711 (2024: €1,892,705). 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 50.

Financial Results

The surplus for the 12-month period to 31 December 2025 was €173,988, and was transferred to reserves (2024: €155,507).

The total funds of the Charity amounted to €3,873,748 (2024: €3,699,760). 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 2025, 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 2025.

The Charity's bank balances on 31 December 2025, were €1,794,794 when compared to 6 months of budgeted operational expenditure (Jul - Dec 25) €1,059,219 plus committed capital expenditure of €36,650 totalling €1,095,869.

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.

Directors' Responsibilities Statement

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 the 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 12 August 2026 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 2025 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 2025 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

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 47, 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.

Independent Auditor's Report cont'd.

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.



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

12 August 2026

Statement of Financial Activities

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2025

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 **12 August 2026** and signed on its behalf by:



Declan Duggan - Chair
Director



Robert Moynihan - Co. Secretary
Director

	Notes	Unrestricted Funds 2025 €	Restricted Funds 2025 €	Total Funds 2025 €	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €
Income							
Donations and legacies	3.1	**684,106**	**82,163**	**766,269**	504,932	24,440	529,372
Charitable activities	3.2	**1,419,628**	**1,064**	**1,420,692**	1,396,246	111,332	1,507,578
Investments	3.3	**11,838**	**-**	**11,838**	9,262	-	9,262
Other income	3.4	**-**	**3,900**	**3,900**	2,000	-	2,000
Total incoming resources		**2,115,572**	**87,127**	**2,202,699**	1,912,440	135,772	2,048,212
Expenditure							
Raising funds	4.1	**243,528**	**9,064**	**252,592**	194,624	-	194,624
Charitable activities	4.2	**1,641,488**	**134,631**	**1,776,119**	1,609,844	88,237	1,698,081
Total Expenditure		**1,885,016**	**143,695**	**2,028,711**	1,804,468	88,237	1,892,705
Net income/expenditure		**230,556**	**(56,568)**	**173,988**	107,972	47,535	155,507
Transfers between funds		**-**	**-**	**-**	-	-	-
Net movement in funds for the financial year		**230,556**	**(56,568)**	**173,988**	107,972	47,535	155,507
Reconciliation of funds:							
Total funds beginning of the year	15	**2,911,174**	**788,586**	**3,699,760**	2,803,202	741,051	3,544,253
Total funds at the end of the year		**3,141,730**	**732,018**	**3,873,748**	2,911,174	788,586	3,699,760

The notes on pages 53 to 64 form part of the financial statements

Balance Sheet

as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	8	**1,501,978**	1,551,296
Current Assets			
Stocks	9	**59,023**	61,887
Debtors	10	**663,473**	408,842
Cash at bank and in hand	11	**1,794,794**	1,843,298
		2,517,290	2,314,027
Creditors: Amounts falling due within one year	12	**(145,520)**	(165,563)
Net Current Assets		**2,371,770**	2,148,464
Total Assets less Current Liabilities		**3,873,748**	3,699,760
Funds			
Restricted funds		**732,018**	788,586
General fund (unrestricted)		**3,141,730**	2,911,174
Total funds	15	**3,873,748**	3,699,760

Approved by the Board of Directors on **12 August 2026** and signed on its behalf by

Declan Duggan - Chair
Director

Robert Moynihan QFA - Co. Secretary
Director

The notes on pages 53 to 64 form part of the financial statements

Statement of Cash Flows

for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Net movement in funds		**173,988**	**155,507**
Adjustments for:			
Depreciation		**109,566**	**72,629**
Gains and losses on disposal of fixed assets			**(2,000)**
		283,554	**226,136**
Movements in working capital:			
Movement in stocks		**2,864**	**(1,540)**
Movement in debtors		**(254,631)**	**(10,458)**
Movement in creditors		**(20,043)**	**(82,732)**
Cash generated from operations		**11,744**	**131,406**
Cash flows from investing activities			
Payments to acquire tangible assets		**(60,248)**	**(523,998)**
Receipts from disposal of tangible assets		**-**	**2,000**
Net cash used in investment activities		**(60,248)**	**(521,998)**
Net (decrease)/increase in cash and cash equivalents		**(48,504)**	**(390,592)**
Cash and cash equivalents at the beginning of the year		**1,843,298**	**2,233,890**
Cash and cash equivalents at the end of the year	11	**1,794,794**	**1,843,298**

Notes to the Financial Statements

for the financial year ended 31 December 2025

1. GENERAL INFORMATION

The Irish Blue Cross CLG is a company limited by guarantee incorporated in Ireland. The registered office of the Charity 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 2025 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.

Notes to the Financial Statements cont'd.

for the financial year ended 31 December 2025

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 2025 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, iDonate, PayPal and PayPal Giving Fund, 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 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 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: 2% / 12.5% Straight line
Fixtures, fittings and equipment: 10% / 20% / 33% Straight line
Motor vehicles - Mobile Clinics: 10% Straight line
Motor vehicles - Other: 20% Straight line

Notes to the Financial Statements cont'd.

for the financial year ended 31 December 2025

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 expended 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 €	2025 €	2024 €
Donations, Gifts and Raffle	**232,937**	**82,163**	**315,100**	207,277
Legacies	**438,486**	**-**	**438,486**	297,674
Events	**12,683**	**-**	**12,683**	24,421
	684,106	**82,163**	**766,269**	529,372

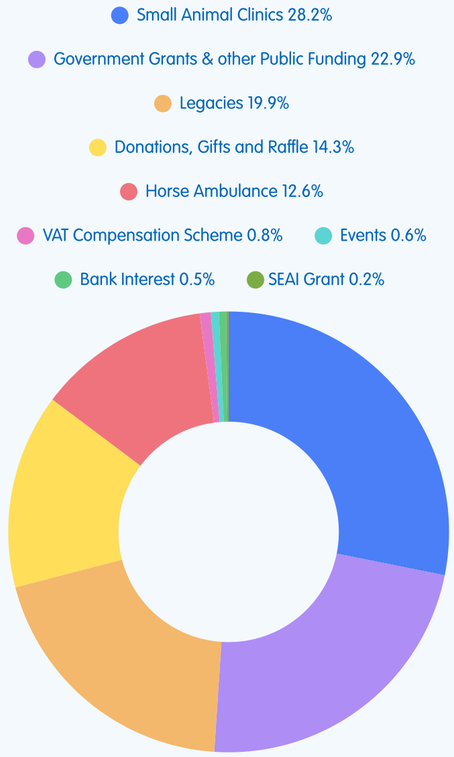
Notes to the Financial Statements cont'd.

for the financial year ended 31 December 2025

3.2 CHARITABLE ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2025 €	2024 €
Core Services:				
Inchicore Small Animal Clinic	**503,060**	**-**	**503,060**	489,425
Mobile Clinics	**117,265**	**-**	**117,265**	125,796
Horse Ambulance	**278,538**	**-**	**278,538**	343,351
Government Grants and other Public Funding				
Department of Agriculture, Food and the Marine	**500,000**	**-**	**500,000**	480,313
Fingal County Council	**2,000**	**-**	**2,000**	1,000
Dublin City Council	**-**	**1,064**	**1,064**	13,454
Dún Laoghaire Rathdown County Council	**900**	**-**	**900**	900
Department of Rural and Community Development	**-**	**-**	**-**	32,500
South Dublin County Council	**-**	**-**	**-**	6,000
Other				
VAT Compensation Scheme	**17,865**	**-**	**17,865**	14,839
	1,419,628	**1,064**	**1,420,692**	1,507,578

See Note 14 for further information regarding Government Grants and other Public Funding

Total Income 2025



Notes to the Financial Statements cont'd.

for the financial year ended 31 December 2025

3.3 INVESTMENTS	Unrestricted Funds €	Restricted Funds €	2025 €	2024 €
Bank Interest	**11,838**	**-**	**11,838**	9,262

3.4 OTHER INCOME	Unrestricted Funds €	Restricted Funds €	2025 €	2024 €
Other income	**-**	**-**	**-**	2,000
SEAI Grant for Solar Panels	**-**	**3,900**	**3,900**	-
	-	**3,900**	**3,900**	2,000

See Note 14 for further information

4. EXPENDITURE

4.1 RAISING FUNDS	Direct Costs €	Support Costs €	2025 €	2024 €
Donations, Gifts, Raffle & Legacies	**156,244**	**39,946**	**196,190**	128,556
Events	**44,994**	**11,408**	**56,402**	66,068
	201,238	**51,354**	**252,592**	194,624

4.2 CHARITABLE ACTIVITIES	Direct Costs €	Support Costs €	2025 €	2024 €
Core Services:				
Inchicore Small Animal Clinic	**1,001,423**	**150,738**	**1,152,161**	1,092,861
Mobile Clinics	**219,710**	**74,420**	**294,130**	295,800
Horse Ambulance	**231,878**	**97,950**	**329,828**	309,420
	1,453,011	**323,108**	**1,776,119**	1,698,081

Notes to the Financial Statements cont'd.

for the financial year ended 31 December 2025

4.3 SUPPORT COSTS

	Cost of Raising Funds €	Charitable Activities €	2025 €	2024 €
Support	**51,354**	**323,108**	**374,462**	369,395

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.

5 NET INCOME

	2025 €	2024 €
Net Income is stated after charging /(crediting):		
Depreciation of tangible assets	**109,566**	72,629
Auditor's remuneration:		
- Audit services	**15,990**	15,990
- Non-audit services	**891**	861

6 EMPLOYEES AND REMUNERATION

Number of employees

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

	2025 Number	2024 Number
Inchicore Small Animal Clinic	**13**	14
Mobile Clinics	**3**	3
Horse Ambulance Operators	**4**	4
Fundraising	**2**	1
Administration	**3**	3
	25	25

The employee costs comprise:

	2025	2024
Wages and salaries	**1,075,486**	1,002,522
Social security costs	**111,824**	103,279
Pension costs	**46,558**	49,876
	1,233,868	1,155,677

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:

	2025 Number of Employees	2024 Number of Employees
€80,001 - €90,000	**1**	1
€60,001 - €70,000	**3**	3

Notes to the Financial Statements cont'd.

for the financial year ended 31 December 2025

8 TANGIBLE FIXED ASSETS

	Land and buildings freehold	Fixtures, fittings and equipment	Motor vehicles	**Total**
	€	€	€	**€**
Cost				
At 1 January 2025	1,228,006	157,828	580,371	1,966,205
Additions	-	56,230	4,018	60,248
At 31 December 2025	1,228,006	214,058	584,389	2,026,453
Depreciation				
At 1 January 2025	121,777	121,380	171,752	414,909
Charge for the financial year	29,472	21,326	58,768	109,566
At 31 December 2025	151,249	142,706	230,520	524,475
Net book value				
At 31 December 2025	**1,076,757**	**71,352**	**353,869**	**1,501,978**
At 31 December 2024	1,106,229	36,448	408,619	1,551,296

9 STOCKS

	2025	2024
	€	€
Stock	59,023	61,887

Stock of drugs and related products is valued at the lower of cost and net realisable value.

10 DEBTORS

	2025	2024
	€	€
Trade debtors	**23,341**	14,309
Legacies	**424,260**	240,100
Prepayments	**110,914**	107,090
Accrued Income	**104,958**	47,343
	663,473	408,842

Included in prepayments as at 31 December 2025 is an amount of €72,878 which represents payments on account of part of the cost of acquiring three horse ambulance trailers which are due to be completed in 2026.

Notes to the Financial Statements cont'd.

for the financial year ended 31 December 2025

11 CASH AND CASH EQUIVALENTS

	2025 €	2024 €
Cash and bank balances	**94,723**	163,225
Bank Deposits	**1,700,071**	1,680,073
	1,794,794	1,843,298

Included in the bank figures above is an amount of €37,500 which is restricted moneys received (2024: €47,459).

12 CREDITORS

	2025 €	2024 €
Amounts falling due within one year		
Trade creditors	**41,916**	63,801
Taxation and social security costs	**30,016**	25,282
Other creditors	**2,513**	1,810
Pension accrual	**4,632**	(2,913)
Accruals	**66,443**	75,400
Deferred Income	**-**	2,183
	145,520	165,563

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 €46,558 (2024 - €49,876).

Notes to the Financial Statements cont'd.

for the financial year ended 31 December 2025

14 STATE FUNDING

Government Department		Department of Agriculture, Food and the Marine
Grant Programme		Department of Agriculture, Food and the Marine Animal Welfare Grant
Purpose of the Grant		Service provision/Charitable activity: Animal welfare
Term		12 months
Received in the financial year and included as income in the period		€500,000
Fund deferred or due at financial year end		Nil
Restriction on use		Delivery of service as per annual submission

Agency		Fingal County Council
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		€2,000
Fund deferred or due at financial year end		Nil
Restriction on use		Delivery of service as per annual submission

Agency		Dublin City Council
Grant Programme		Animal Welfare
Purpose of the Grant		Equipment Grant
Term		12 months
Received in the financial year and included as income in the period		€563.5
Fund deferred or due at financial year end		Nil
Restriction on use		Purchase of Tono Pen

Agency		Dublin City Council
Grant Programme		Microchipping Event
Received in the financial year and included as income in the period		€500
Fund deferred or due at financial year end		Nil
Restriction on use		Granted specifically for a micro-chipping event held in the North East Inner City

Notes to the Financial Statements cont'd.

for the financial year ended 31 December 2025

Agency		Dún Laoghaire Rathdown County Council
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

Agency		Horse Racing Ireland
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

Agency		SEAI
Grant Programme		Non-Domestic Microgen Grant
Purpose of the Grant		Financial assistance to help install solar PV panels to generate electricity on site.
Term		One off
Received in the financial year and included as income in the period		€3,900
Fund deferred or due at financial year end		Nil
Restriction on use		Installation of solar panels to generate electricity on site

Notes to the Financial Statements cont'd.

for the financial year ended 31 December 2025

15 FUNDS

ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025 €	Income €	Expenditure €	Balance 31 December 2025 €
Restricted funds				
Inchicore Small Animal Clinic	207,845	70,261	76,521	201,585
Mobile Clinic	472,832	3,515	42,698	433,649
Horse Ambulances	107,909	13,351	24,476	96,784
	788,586	87,127	143,695	732,018
Unrestricted funds				
Unrestricted General	2,911,174	2,115,572	1,885,016	3,141,730
Total funds	**3,699,760**	**2,202,699**	**2,028,711**	**3,873,748**

Mobile Clinics

The Charity's current policy in relation to the mobile clinic fleet is to firstly maintain the vehicles in good working order and upgrade as required. Otherwise new replacement vehicles will be acquired either through sponsorship or 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. Assets acquired from restricted funds are capitalised and depreciated over their estimated useful lives in accordance with the Charity's accounting policies. The related depreciation charge is included within restricted expenditure.

Restricted funds held at year end

Included within restricted funds and cash/bank balances at the balance sheet date is a cash balance of €37,500 (2024: €47,459) of income received by the Charity for specific restricted purposes. In accordance with the terms attached to these funds, the income had not been expended at the year end and will be applied to the relevant charitable activities in future periods.

Notes to the Financial Statements cont'd.

for the financial year ended 31 December 2025

16 STATUS

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 Charity 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 Charity 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.

17 CAPITAL COMMITMENTS

Details of capital commitments at the accounting date are as follows:

	2025 **€**	2024 €
Contracted for but not provided in the financial statements	**145,755**	154,161

As at 31 December 2025, 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 €72,878 was paid in the year to 31 December 2024 and is included in debtors and prepayments for 2024 and 2025 (see note 10). Horse Racing Ireland provided the Charity with the deposit amount of €72,878 and this was included as grant income in 2024. The balance of €72,878 is due to be paid in 2026. 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, was the former owner of Animark, a supplier of microchips to the veterinary sector. He ceased ownership of Animark on 30 June 2022. Animark Limited is now operated by the Costello Family and sold microchips to the value of €1,955 (2024: €5,332) to the Charity in the year to 31 December 2025. There was no balance outstanding at 31 December 2025 in respect of the provision of these microchips. Other than this there were no other related party transactions in 2025 or 2024.

19 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 €2,742 (2024: €2,595) for the year.

20 POST-BALANCE SHEET EVENTS

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

21 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 12 August 2026

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 2025, 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 2025.

The Charity achieved Triple Lock status in December 2025 granted by The Charities Institute of Ireland.

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.

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 Charity's office at 15A Goldenbridge Industrial Estate, Tyrconnell Road, Inchicore, Dublin 8, D08EY92.





THE IRISH BLUE CROSS

ANIMAL WELFARE CHARITY

www.BlueCross.ie