

Northern Ireland Blood Transfusion Service  
(A Special Agency of the HSC)

ANNUAL REPORT & ACCOUNTS

For the year ended 31 March 2015



## Mission Statement

The Mission statement for the organisation is  
“To collect, process, and deliver high quality blood and blood products and appropriate advice to the HSC in Northern Ireland to the standard required by the Regulators”.

## Our Values

### **To achieve through people**

- Respect the altruistic values of the donors.
- Treat donors as we would wish to be treated ourselves.
- Listen to complaints and suggestions and respond positively to those.
- Listen to our colleagues and value their contribution.

### **NIBTS has five priority areas:**

- Donor and patient safety;
- Maintenance of licences;
- Maintenance of supply of blood and blood products to the HSC;
- Develop our staff to improve the service.



**Northern Ireland Blood Transfusion Service**

# Annual Report & Accounts For the year ended 31 March 2015

Laid before the Northern Ireland Assembly  
under section 11(3) (c) of the Government Resources and Accounts Act (Northern Ireland) 2001  
by the Department of Health, Social Services and Public

On  
31 July 2015





# Northern Ireland Blood Transfusion Service

(A Special Agency of the HSC)

## ANNUAL REPORT 2014/15

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# Chairman's Statement

The NIBTS is the main provider of blood products and services to the health service in Northern Ireland and during the past year the Agency has met all its requirements for blood and blood products along with the associated services.

Our achievements over the past year have been made possible by our donors through their selfless dedication every month in every part of Northern Ireland. They are the irreplaceable core around which we work and upon which many common treatments in our hospitals depend. I and the Board would like to thank and congratulate each one for this selfless and generous gesture for the good of others.

The safety of blood, blood products and services which the Agency offers to the health service is paramount and is constantly under review. In the past year we have had inspections from the Medicines and Healthcare Products Regulatory Agency (MHRA) and the Human Tissue Authority (HTA). These inspections provide an important element of independent assurance to patients and other hospital users on the safety and quality of our blood products and services.

These inspections require the Board and our staff to focus on continuous improvements to our quality control and assurance systems, working practices and a constant focus on maintaining high standards to enable the Agency to continue to provide the level of assurance to the users of its blood products and to the regulatory authorities. These issues will continue to be a focus of the Board's work over the next year.

“Our achievements over the past year have been made possible by our donors through their selfless dedication every month in every part of Northern Ireland.”

We are as ever wholly dependent on all the members of our staff in meeting the standards of excellence which we are required to achieve. Their professionalism and commitment set a great example and the Board gives them a profound vote of thanks for all that they have achieved in the past year. I am also grateful for the work and support of my colleagues on the Board over the past year.

I look forward to working with Board colleagues, with the staff and with our donors over the next year to meet the needs of the Health Service and the people of Northern Ireland.



Jim Lennon  
Chairman  
01/06/2015



## Chief Executive's Report

Since I took up this post in August 2014 I have been most impressed by the way the people of Northern Ireland support NIBTS by freely giving their time to ensure the vital treatments carried out by the HSC in Northern Ireland can continue. In particular those donors who come so regularly throughout the year to donate platelets deserve mention; they are special people.

The need for red blood cells in Northern Ireland remains relatively consistent but, because of medical developments, the need for platelets has been rising and is expected to do so over the next few years. This presents a significant challenge to NIBTS and both the Board and Senior Managers have been working on a strategy to address this. Our hope is to increase our capacity through the creation of new platelet donation capacity in the west of Northern Ireland and we are looking forward to submitting our plans to the Department of Health, Social Services and Public Safety (DHSSPS) in the coming months.

2014/15 was a significant one for NIBTS. In the summer the new mobile blood collection vehicle the "Bloodmobile" was commissioned and commenced operations. This, state of the art, vehicle was purchased to replace our old Bloodmobile which has served us well over many years. Unfortunately there have been ongoing significant difficulties with this new vehicle which has meant the old Bloodmobile has had to be used whilst a solution to the problems is reached. This has meant the service we had hoped to provide to our donors hasn't been of the standard we would wish and we hope to have this resolved soon. Our other sessions progress well and we are grateful to both the donors who support these but also to the many organisations and individuals across Northern Ireland who allow us to use their premises to enable this vital work to continue.

Financially NIBTS remained on a sound footing, the positive support we receive from the Department of Health, Social Services and Public Safety, together with the Health and Social Care Board helps us to maintain the service at the levels of quality the hospital patients need.

On a very positive note during the winter the Human Tissue Authority and the Medicines and Healthcare Products Regulatory Agency both undertook inspections of the relevant

activities in NIBTS. These organisations give us the licences we need to operate and it goes almost without saying that satisfying them that our processes are safe and fit for purposes are fundamental to the organisation's existence. I am happy to report that both of these inspections have confirmed the Agency retains its licences and my thanks goes to the staff who continue to work so hard to ensure our standards are maintained and we deliver safe quality services. As an organisation we need to constantly develop our processes and procedures to ensure we are as up to date as possible and meeting the highest standards.

In March, NIBTS was assessed by Investors in People (IIP) re the retention of IIP certification. Again, following the inspection, the retention of certification was received. Over the next couple of years we need to further develop our response to ensure we develop our staff to the maximum.

The year saw the publication of two very important reports; the Donaldson Report and the Penrose Report. The content of the Donaldson Report has received lots of publicity in NI and as an organisation in the HSC it is important we respond to the report in a positive manner, working with our colleagues in the Trusts and other agencies to constantly improve the service we provide to the population. To the general public the Penrose Report did not receive the same degree of publicity but it is also a very important report as far as Blood Transfusion is concerned. Apart from the human tragedy in the report it reminds us of the constant development of viruses and the need for healthcare organisations to be on the alert and respond appropriately.

As we look forward to 2015/16 NIBTS faces similar challenges to the rest of the HSC. We need to deliver a quality service in a difficult financial environment but we are well equipped through our well trained and committed workforce to meet this challenge.

Mr Mervyn Barkley  
Chief Executive  
01/06/2015

# Director's Report

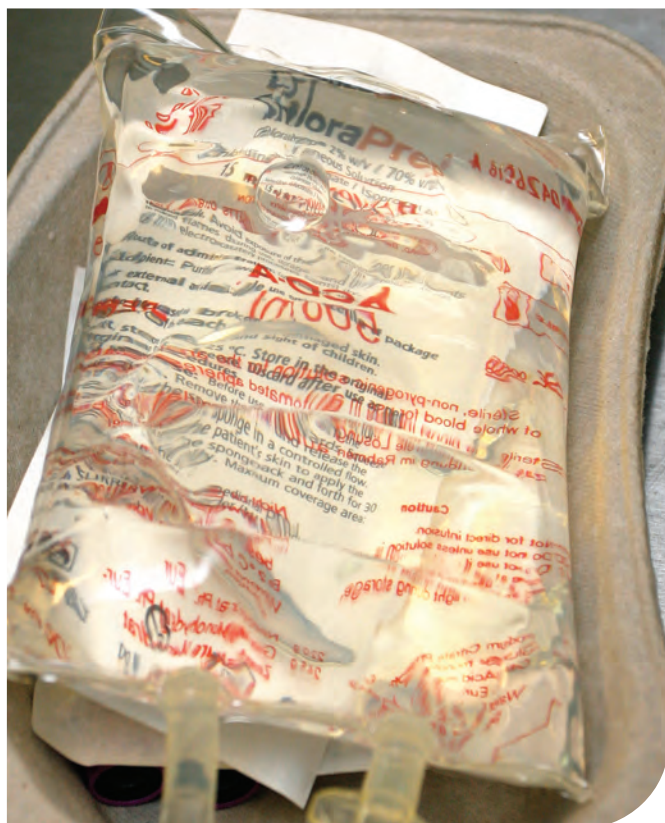
NI Blood Transfusion Service Agency is managed by a Board comprising of the following:

Chairman Mr Jim Lennon  
Non-Executive Directors Mrs Lorraine Lindsay  
Mr Ian Henderson  
Mr Philip Cathcart

Interim Chief Executive Mr Mervyn Barkley

During 2014/15 the Board met on seven occasions. Meetings are publically advertised and are usually held in NIBTS HQ. One of the meetings was held in Omagh.

The Agency Board has three sub-committees which report to it; the Audit Committee met six times and the Governance and Risk Management Committee met four times during the year. The Remuneration Committee did not need to meet as the agency did not employ any staff whose terms and conditions required Remuneration Committee approval.



Operational management is delivered through the Senior Management Team which meets formally monthly. It provides quality assured data information for the Board and the following structured reports are formally reviewed:

- Progress against objectives set by DHSSPS
- Progress against corporate objectives declared in annual business plan
- Finance and budgetary control report
- Quality Management System performance review
- Procurement assurance report
- Human Resources and Corporate Services report

NIBTS has prepared a set of accounts, which are included in this report for the year ended 31 March 2015 and which have been prepared in accordance with Article 90(2)(a) of the Health and Personal Social Services (Northern Ireland) Order 1972, as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003, in a form directed by the Department of Health, Social Services and Public Safety.

NIBTS positively promotes the objectives and principles of equality of opportunity and observes all of its statutory obligations in relation to all of the Section 75 groups in the Northern Ireland Act (1998).

NIBTS maintains a Register of Interests covering Board members and SMT members and operates procedures to avoid any conflict of interest. On the basis of a review of this Register it has been confirmed that none of the Board members or SMT members had undertaken any material transactions with NIBTS. The Register can be viewed by contacting the Chief Executive's office.

NIBTS sickness absence rate is reported as 6.35% for the year ended 31 March 2015.

In terms of treatment of pension liabilities, there is a detailed note in the annual financial statements (note 3.3., page 73) which, together with the information given in the Remuneration Report, page 31, provides full disclosure. NIBTS did not make any charitable donations in 2014/15.





## Director's Report

The Northern Ireland Audit Office (NIAO) is responsible for the audit of NIBTS. The notional cost of the audit for the year ended 31 March 2015 which pertained solely to the audit of the accounts was £9,950. During the year, the Agency purchased no other non-audit services from its external auditor, NIAO.

During the course of the year and in particular at the time of the audit, all relevant information was made available to the auditor. The Chief Executive and Board members have confirmed there is no relevant audit information of which the auditors are unaware and that they have taken all the steps that they ought to have taken as a Board member in order to make themselves aware of any relevant audit information and to establish that NIBTS's auditor is aware of that information.

There are no events occurring after the balance sheet date that would have a material effect on the accounts.

Mr Mervyn Barkley  
Chief Executive  
01/06/2015



# Management Commentary

In 1994 under an Establishment Order, NIBTS was set up as independent Special Agency of the Health and Personal Social Services in Northern Ireland and is the sole supplier of blood and blood products (BBP) to Health and Social Care (HSC) in Northern Ireland. The Agency is funded through service and budget agreements with the Health and Social Care Board (HSCB) and HSC Trusts to recover the cost of services provided.



NIBTS operates from a Headquarters Building on the Belfast City Hospital site which houses:

- the main apheresis collection suite, which incorporates a whole blood donation area;
- the processing and testing laboratories;
- a Cord Blood storage facility;
- donor administration staff;
- medical team;
- Nursing team which also provides staff for the donation units which collect blood around the eastern half of Northern Ireland;
- quality laboratory and regulatory compliance unit; and
- Headquarters' functions (Finance, H/R, etc.).

Additionally NIBTS has a satellite nurse led blood collection team based in the Tyrone and Fermanagh Hospital in Omagh which collects blood in the western half of Northern Ireland, a collection facility (currently undergoing refurbishment) in a Belfast Health and Social Care building in College Street in Belfast City centre and a mobile blood donation vehicle which can be used in areas where there is no suitable facility available. NIBTS provides services across Northern Ireland.

The Agency is managed through a Board of Directors comprising: Chairman; three non-executive Directors and the Chief Executive. Operational Management is delegated to a Senior Management Team. In terms of delivery of its objectives the Agency is required to respond to the needs of the HSC in Northern Ireland and therefore is dependent to a large extent on intelligence from the Trusts in terms of their anticipated needs. This, together with historical data, allied to information obtained through the UK Blood authorities Forum and the European Blood Alliance is used to plan future requirements.

The present situation is that although there has been a gradual small reduction in the HSC's need for red cells this has not been sufficient to materially affect the Agency's blood collection requirement. The anticipation of the Board is that this reduction has "bottomed out" and as such the Agency will be required to supply the HSC at similar levels in future.



## Management Commentary

Medical advice developed in collaboration with the Trusts is that the requirement of platelets will increase by around 5% each year over the next 5 years. Plans to develop capacity to meet this projected demand are being prepared and as appropriate business cases will be submitted to DHSSPS. In the context of future requirements the Agency is always conscious of the need to maximise efficiency to make the best use of the donations made to it by the people of Northern Ireland and in doing so deliver the service which ensures continuity of supply to the HSC on an on-going basis.

As part of the Health Service in Northern Ireland, the Agency is subject to ongoing cash release savings requirements and treasury management requirements relevant to the sector and in that context has achieved the required financial target for 2014/15. The Agency operates with a capital asset base of approximately £9m and new capital schemes are funded by DHSSPS.

Within the bounds of prudent use of public funds the Agency in its role as a supplier of critical blood and blood products to hospitals is a viable organisation.

Although NIBTS' core function is to supply blood and blood products for the needs of patients in Northern Ireland, there are a number of related activities which support this function including a blood group reference and on-call service. NIBTS is funded in addition for screening for infectious diseases in pregnancy. NIBTS has a strong commitment in accordance with best practice to the care and welfare of its donors, who are voluntary and non-remunerated.

Key stakeholders are the patients and donors whom we serve and also colleagues who work across a number of disciplines in Health and Social Care. Other stakeholders are the Health and Social Care Board (HSCB), the Public Health Agency (PHA) and the Patient and Client Council (PCC).

NIBTS has a Blood Establishment Authorisation (BEA) licence and a Wholesale Dealers Licence. These are granted by the regulatory body which is the Medicines and Healthcare Products Regulatory Agency (MHRA). This is the competent authority for ensuring compliance with the Blood Safety and



Quality Regulations (BSQR) 2005 (as amended) which was transposed from European Union directive 2002/50 into UK law in November 2005. Licenced activities are across the domains of collection, processing, testing and distribution.

NIBTS is also in receipt of a licence from the Human Tissue Authority (HTA) licence number 11077, for the Belfast Cord Blood Bank.

NIBTS is also accredited with the Clinical Pathology Accreditation (CPA) scheme for its diagnostic and patient testing laboratories.

The Service applies all policy decisions on blood safety as directed by the Minister for Health, Social Services and Public Safety.

# Management Commentary

Assessment of the end of year performance report for 2014/15 indicates 90% of the objectives set by the DHSSPS were achieved. These requirements were across a number of themes including governance, business planning, business continuity and emergency preparedness, information governance, finance, efficiency/value for money, business cases, procurement and estate requirements. There are separate objectives in relation to human resources and specific objectives for the Agency. Those objectives which were not met have action plans in place to address them.

The following highlights from the performance review 2014/15 are selected below:

- Strong blood collection performance in terms of red cell stock; overall red cell stocks greater than 10 days for the majority of reporting events.
- The increase in demand from Trusts for platelets was met.
- Active donor panel list and replacement donor targets exceeded.
- MHRA inspection visit in January 2015 identified no matters of concern with regard to the maintenance of the MHRA Licence. This inspection resulted in no 'critical' or 'major' findings. Four 'other' findings were identified and plans to address these findings are being implemented in accordance with timescales agreed with MHRA.
- The Human Tissue Authority inspected the Cord Blood service in December 2014. Again the inspector found no concerns re maintaining the licence. Advice on improving some elements of the service was provided by the HTA.

For the future the existing KPIs reflect the requirements placed upon NIBTS by the HSC and the Regulators. The specific KPIs related to the Agency's priorities are outlined in the 2015/16 Business Plan.

Blood Safety is obviously a key issue for NIBTS. In relation to blood safety initiatives the Advisory Committee for the Safety of Blood, Tissues and Organs (SaBTO) a UK wide advisory body, makes recommendations with which NIBTS complies.



In relation to identification of risks, NIBTS uses the professional skills of staff together with a number of external sources. As a member of the UK Blood Transfusion Services Forum of Chief Executives and Medical Directors, NIBTS is involved in the development of co-ordinated policy development. As a member of the UK Forum, senior staff in NIBTS participate in the various sub committees of the Forum dealing with issues such as the UK Business Information Committee of the UK BTS Forum which provides important benchmarking and forecasting data in relation to efficiency and value for money, the Quality Forum, chaired by a member of NIBTS staff and the Risk Forum. The Medical Director is a member of the Joint Professional Advisory Committee of the UK Blood Transfusion Services which advises on new and emerging professional standards. The Regulatory Affairs and Compliance Manager is also a member as Chair of the UK Quality Forum. NIBTS also receives advice from the Chief Medical Officer's staff who attends SaBTO. Additionally, within the UK there is liaison with UK Departments of Health which develop policy in relation to whole blood and tissue donors and their clinical application. NIBTS is also an affiliated member of the European Blood



## Management Commentary

Alliance which, through its Board, assists members in the identification of risks across Europe and the world. These risks are identified, assessed, scored and prioritised and any financial and/or operational challenges are presented to the Agency Board and appropriate business cases for additional funding and other resources prepared.

Operationally NIBTS has a Risk Management Strategy which informs a risk management policy linked to risk management standard operating procedures. There is a well-developed business continuity plan and all business unit resumption plans for individual departments and operational units have either been tested in the last 12 months or are scheduled for testing in the next 12 months. MHRA licensing requires an active internal audit programme of good manufacturing practice in critical areas and these have all been completed in year.

NIBTS like other Health and Social Care organisations participates in assurance and accountability review meetings with DHSSPS. The purpose of these meetings is to evidence control measures and identify any weaknesses on internal control as an early warning. NIBTS has had satisfactory outcomes from these review meetings in the last year.

NIBTS has regular engagement with other key stakeholders including HSC Trusts and HSCB/PHA. This network of relationships helps identify any potential risks or undertakings which may affect NIBTS operation. There are formal annual users meetings with clinical colleagues in haematology, hospital blood banking, obstetrics and midwifery care. The Northern Ireland Transfusion Committee takes the lead on haemovigilance, exercising an important challenge function for NIBTS operations and helps assure the quality and safety of blood services the organisation provides.

NIBTS' annual objectives are agreed with sponsor branch, DHSSPS. These objectives are translated into the Business Plan following engagement with the staff.

NIBTS is a Public Sector Information Holder and has complied with the cost allocation and charging requirements set out in HM Treasury and the Office of Public Sector Information guidance.

The Agency fully endorses the DHSSPS Sustainable Development Duty and as part of its wider 2014/15 objectives.

The objectives included within the Agency's sustainable development report for 2014/15 included:

- The promotion of procurement of sustainably sourced products.
- Monitoring of energy performance with targets for performance improvement.
- The development of a Green Travel Plan.
- A reduction in greenhouse gas emissions by an average of 1% each year on 2012/13 levels to 2025.

During 2014/15 the Agency addressed all of the objectives above and exceeded developmental requirements with regard to reducing greenhouse gas emissions with particular improvements noted in reduced electricity consumption through more energy efficient use of equipment and invest in temperature control technology.

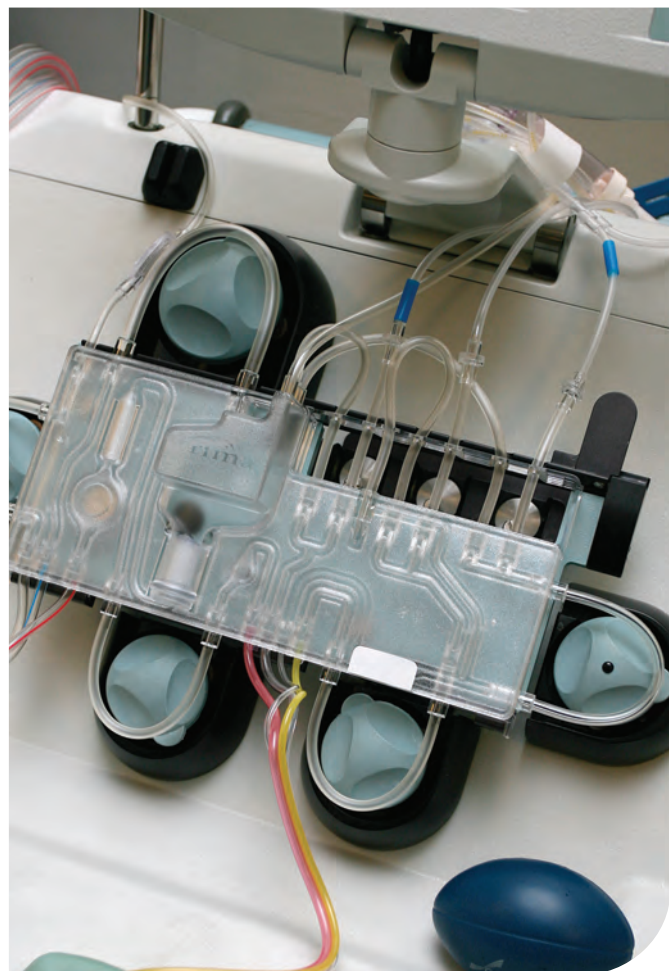


## Management Commentary

Governance in this area is also considered robust as evidenced by substantively compliance in both Waste and Environmental Management controls assurance assessments.

NIBTS has a commitment to corporate and social responsibility. This usually takes the form of fund raising initiatives and these include the Belfast Marathon, coffee mornings and bring and buy sales to support cancer awareness, cancer charities and men's health. The Blood Transfusion

Service Communities Partnerships are very active in relation to improving the service for donors in terms of information, development of our website and changes to our session profile and operational practices where appropriate.



NIBTS has a head count of 208 employees and during the year had an average full time equivalent establishment of 174.3. There were no 'off-payroll' engagements at a cost of over £58,200 per annum in place during 2014/15.

NIBTS staff group is multidisciplinary and while there are medical, nursing and biomedical scientist staff, there are many other grades and categories of staff across managerial and administrative and clerical colleagues. The business planning process is designed to ensure every staff member understands his or her role in their team and department and the objectives and personal development they agree is linked in to organisational objectives to which we all subscribe.

NIBTS complies with all aspects of Section 75 legislation in relation to disability and has a strong regard in adapting our blood donor session venues for disabled donors and those disabled members of the public who wish to attend. The Publication Scheme on our website details the discharge of these obligations.

Further details regarding NIBTS activities in this regard are contained within the Annual Review of Progress, including our Disability Action Plan which is submitted annually to the Equality Commission.

Mr Mervyn Barkley  
Chief Executive  
01/06/2015



# Blood Donation Programme

Similar to previous years demand for whole blood continued to fall, with a subsequent reduction in the number of donations required. Whilst the number of plateletpheresis donations showed a small change, overall demand for platelets increased significantly. Average blood stocks for the year were maintained at an eight-day level, with performance against each individual blood group exceeding the 90% target.

By year end 61,515 people were available on the NIBTS donor panel, with just over 8,000 new donors attending for the first time. This was also a very notable year as new donor deferral was less than 25% (1 in 4 attending), and deferral overall being less than 15% for the first time in more than 15 years.

Donor satisfaction remained high at >97% despite a small decrease on the previous year, and only 22 complaints were received (an improvement on 31 received in 2013/14)

Donation activity	2014/15	2013/14
Whole blood donations	53,543	55,055
Whole blood attendance	62,922	65,613
New donor attendance	8,037	8,781
Donor panel	61,515	62,347
Plateletpheresis donations	4,468	4,561
Haemochromatosis donations	685	602
Total donations	58,696	60,218
Deferral rate (%) - of overall attendance	14.8	16.1
- of overall attendance	24.6	29.2

## Personal and Public Involvement (PPI)

The Blood Transfusion Service Communities Partnership (BTSCP) was again central to our PPI programme, and the two core groups – Greater Belfast, and Dungannon-based, each met on three occasions. In addition, the Youth Forum sub-group met this year for the first time in the west of the province. Blood donation session organisation, new donor recruitment (including donor selection issues), and communication remain at the centre of the Partnership’s objectives.

The Partnership’s role in reviewing complaints continues to be vitally important, and this alongside the NIBTS Board, Governance and Risk Management Committee, and Patient and Client Council (PCC) reporting is part of a complaints oversight framework.

NIBTS also remained part of the Regional PPI Forum led by the Public Health Agency, and also participated in the launch of the new PPI standards.



# Laboratory Services & Clinical Interface

The laboratory services provided by NIBTS include testing of donors for blood group and infectious diseases, preparation and manufacture of blood components, specialist reference service testing including antenatal screening, Belfast Cord Blood Bank and quality control laboratory function. The departments, their activities and key achievements in 2014/15 are set out in the table below:

Department	Basic Functions	Key Achievements in 2013/14
Hospital Services	Preparation and manufacture of blood components  Hospital issues department  Belfast Cord Blood Bank	Utilisation of the Eurobloodpack™ leading to significant cost reductions. Validation of ancillary packs in process. Currently preparing new user requirement specification in collaboration with other European Blood Alliance Members.
Automated Serology:  • Blood Donor Grouping Laboratory • Antenatal blood grouping and antibody screening laboratory	Blood grouping of all donations  Blood grouping and antibody screening of all donations including medical reporting of at risk pregnancy results.	Award of tender for Donor and Patient testing leading to significant cost savings.  In preparation for potential changes to the Guidelines for the Blood Transfusion Services in the United Kingdom, a research project has been successfully completed to evaluate IgM/IgG High Titre assay.
Blood group reference laboratory	Specialist referral service for hospital blood banks for complex red cell investigations and cross matching red cell units for difficult clinical cases. Includes on call service.	Serial anti-A, anti-B titration studies to support living donor renal transplant programme has been established with successful outcome for patients.  Feasibility study for gel phase (LISS/Coombs) crossmatching following adsorption techniques (autologous or allogenic) has been completed and is showing favourable results.
Transfusion microbiology laboratory	Testing of all donations for infectious diseases markers.  Antenatal screening for infectious diseases in pregnancy.	Participation in National Procurement exercise for Nucleic Acid Testing, which will potentially generate significant cost savings. Progression of tender process for microbiology serology testing to move testing to a single platform potentially generating cost savings. Tender submissions are currently being evaluated.
Quality control laboratory	Quality monitoring of blood components.  Bacteriological testing of platelet components.  Environmental monitoring of component production areas.	Implementation of routine 7 day shelf life platelet components.





## Laboratory Services & Clinical Interface

Additional information is provided in relation to blood component issues, comparative data for the previous two years is also given to show trend.

Blood Component	Numbers Issued 2014/15	Numbers Issued 2013/14
Red cell units (adult)	49,302	50,116
Platelets (adult therapeutic doses)	8,737	8,400
Fresh frozen plasma components	4,393	5,000
Pooled cryoprecipitate	1,025	1,000

NIBTS also has responsibility for issue of blood products and with one exception these are low volume low cost. Human normal intravenous immunoglobulin (IVIgG) is a high value product which NIBTS distributes and in an effort to control demand a list of funded and not funded indications have been drawn up. In the case of the Belfast Health and Social Care Trust, an IVIgG assessment panel for approval of not funded requests and not licenced clinical indications has been set up in year and has NIBTS representation. Issue data in relation to this product with comparative trend is given in the table below:

Blood product	Amount issued 2014/15	Amount issued 2013/14	Amount issued 2012/13
Human normal IVIgG	143,000 grammes	121,000 grammes	115,000 grammes

The activity levels for the three diagnostic screening and patient testing laboratories for which we have up to date information are set out in the tables below and the previous year's data is given as a comparator.

### Antenatal Testing Laboratory

Activity	2014/15	2013/14
Patient samples tested	50,787	50,222
ABO groups	62,393	61,786
Rh (D) types	124,786	123,572
Antibody investigations	2,434	1,869
Antibody titrations	1,479	1,358
Anti-D, Anti-c quantitations	261	277
Clinically significant antibodies detected	679	779

# Laboratory Services & Clinical Interface

## Blood Group Reference Laboratory

Activity	2014/15	2013/14
Specialist serological investigations	2,146	2,019
ABO groups	2,316	2,136
Rh(D) types	2,316	2,136
Other blood group antigen system typings	5,415	5,011
Phenotyped red cell units supplied	1,149	2,215
Cross matched units supplied	1,545	1,258
Specialist platelet antibody investigations – antibody screens	60	39
Specialist platelet antibody investigations – antibody identification	63	39

## Transfusion Microbiology Laboratory – Infectious Diseases Screening in Pregnancy

Activity	2014/15	2013/14
Anti-HIV antibody screen	24,921	25,105
Hepatitis B surface antigen screen	24,865	25,132
Rubella immunity check	24,864	25,198
Anti-syphilis antibody screen	24,910	25,157



## Clinical Interface

The medical team in the past year has concentrated on the following three areas:

- Donor deferral
- Platelet supply
- Medical education

The overall deferral rate for whole blood donors has decreased from 16% to 15%. This follows a significant investment in education training and competency assessment of nurse colleagues involved in donor selection and deferral. Quarterly training is scheduled, timely feedback in relation to deferral decisions is given and scenario based testing is applied. The NIBTS website has been revised and updated with better quality information for donors. The implementation of electronic donor selection guideline tablets for staff is at an advanced stage. The application of discretionary testing for foreign travel and

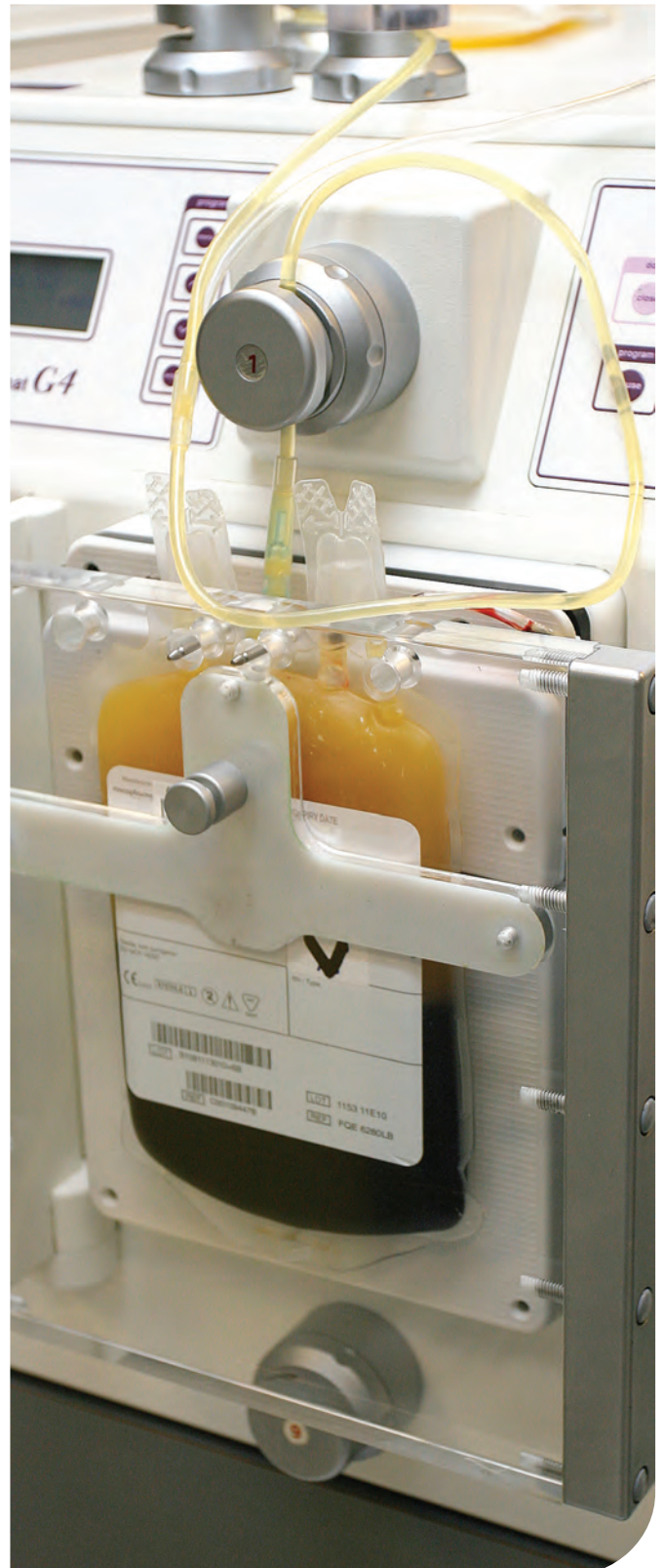


## Laboratory Services & Clinical Interface

donors with a deferral reason of skin piercing has enabled earlier qualification and re-entry of platelet component donors.

There has been a significant increase in year in platelet adult therapeutic dose issues from 8,300 to 9,000. This reflects increased activity and changes in clinical practice. Over 50% of hospital admissions in Northern Ireland are unscheduled care, patients receiving vascular repair including coronary artery bypass grafting surgery are usually on antiplatelet medication agents which inhibit platelet function and may potentially reduce the effect of transfused platelets. This has led to multiple dosing of platelet components by prescribing clinicians. A number of clinical audits confirm high levels of appropriate use of platelet components (92%, 94% and 92%), with multiple dosing in selected patient categories. Following intervention, multiple dosing has reduced from 30% to 10% in selected patient groups. The NIBTS medical team in collaboration with colleagues from the Northern Ireland Transfusion Committee hosted a platelet themed education day in year.

This proved very successful as evidenced by audience participation and feedback. Two deliverable outcomes from the event were a revision of the platelet transfusion clinical practice guideline and the procurement of near patient testing devices for surgical theatres which give real time results for platelet function and help better inform and assist decision making in relation to prescribing.



# Human Resources & Corporate Services

## Investors in People

NIBTS has continued to build on the success of receiving full liP accreditation status during 2012. Individual departments have continued to drive actions at a local level via departmental action plans and the Board and SMT continued to oversee and monitor corporate actions via an agreed continuous improvement plan. HR continued to facilitate and advise on a range of liP related actions at both departmental and strategic level. A range of actions tailored to both individual departmental needs as well as cross departmental and strategic objectives took place during 2014/15. During the year there was a continued push toward improving communications with staff. The organisation undertook specific management development initiatives for middle managers and initiated a number of specific business briefing sessions between senior and middle management with regard to continued efforts on further improving communication.

## HR & Corporate Services Operations

The HR & Corporate Services Department, which has responsibility for the majority of the areas of governance for the Agency, continued to develop a range of actions in relation to the following areas: Environmental Management, Waste Management, Human Resources, Security Management, Estate Management, Fire Safety, Health and Safety and Procurement. The Department took forward a range of actions arising out of a strategic action plan and individual action plans for each area. The Department ensured that substantive compliance was maintained in all areas. The department continued to be heavily involved in the implementation and roll out of further functionality of the HRPTS system including greater usage of employee and manager self-service. The co-ordination of efforts central to liP accreditation, equality and human rights, learning and development and a range of corporate services projects have continued to be central to the growing work of the HR & Corporate Services Department during the course of the year.

The NIBTS HR Department has also taken on greater responsibility for work previously carried out by the BHSCT HR Department across a range of areas and is renegotiating its service level agreement with BHSCT HR with an emphasis on further reducing reliance.

## Equality and Human Rights

The organisation continued to liaise with the BSO Equality Unit regarding the provision of a range of statutory information to external bodies as well as the provision of training and awareness programmes to all staff. The programme of on-going training and awareness continued throughout 2014/15.

NIBTS' internal quality group continued to meet to progress issues in relation to the Disability Action Plan and the Annual Review of Progress as well as a range of issues relevant to the business of the Agency. During 2014/15 NIBTS continued to record progress against its Equality Scheme commitments.

In relation to blood safety NIBTS continued to comply with Ministerial direction and DHSSPS advice.

## Health and Safety

The Agency's Health and Safety Committee continued to make encouraging progress on a range of issues in 2014/15 including its planned programme of risk assessments. The buildings, land and plant controls assurance standard was externally verified as substantively compliant. As in previous years 2014/15 witnessed another year of very low recorded health and safety incidents as well as zero serious incidents. This bears testimony, once again, to the efforts of the Committee and indeed to the general vigilance of staff throughout the organisation. The Health and Safety Controls Assurance Standard was once again self-assessed as substantively compliant.



# Human Resources & Corporate Services

## Fire Safety

No fire safety incidents were recorded during 2014/15. The Health and Safety Committee continued to discuss fire safety governance arrangements in line with the Fire Safety Controls Assurance Standard requirements. The organisation also ensured that its dedicated fire wardens received adequate training. Fire risk assessments were undertaken during the year, including a corporate risk assessment which resulted in no major adverse findings. The organisation also continued to promote e-learning training for all staff with regard to fire safety awareness.



# Governance Arrangements

## Governance Arrangements

There are extensive control systems in place to support NIBTS governance structure. The Agency Board completes a self-assessment governance audit every year. The Audit Sub-Committee of the Agency Board has also completed a self-assessment governance audit which has been independently verified.

The Business Services Organisation internal audit function normally completes an annual review of financial management. The 2014/15 Governance and Risk Management reviews were deferred to 2015/16 to facilitate other audit work. Satisfactory assurance was reported in financial management and the linked controls assurance standards externally verified. Any weaknesses in control have been identified and are the subject of detailed action plans which will be followed up by the auditors at their mid-year and end of year reviews. The Chief Executive prepares a governance statement which is supported by an opinion from the Head of Internal Audit. This was completed for both the mid-year and end of year accountability review meetings both of which had satisfactory outcomes.

## Regulatory Affairs and Compliance

NIBTS Blood Establishment Authorisation licence number 11437 and Wholesale Dealers Licence, licence number 11437 have been maintained. During 2014/15 NIBTS were subject to two licensing inspection visits, carried out by MHRA, in May 2014 and January 2015. The visit in May identified one finding classified as 'major' and several findings classified as 'other'. The 'major' finding related to computerised systems configuration and management. Action plans to address these findings were agreed with MHRA and implemented. The follow up visit in January 2015 identified four findings classified as 'other', for which an action plan has been agreed by NIBTS and submitted to MHRA. The completion of this action plan is in accordance with the timescales stated.



Following CPA inspection in March 2014 and completion of the agreed action plan to address the findings identified, NIBTS diagnostic screening and patient testing laboratories received confirmation that CPA accreditation had been maintained. CPA UK Ltd is now a wholly owned subsidiary of UKAS. UKAS is currently managing the transition of all CPA accredited laboratories to UKAS accreditation to ISO:15189:2012 Medical Laboratories – requirements for quality and competency. As part of the March 2014 audit NIBTS was also assessed against this standard and continue to work towards addressing all findings raised in preparation for the transition. NIBTS HTA licence was maintained following inspection in December 2014. No deficiencies were identified during this inspection.

## Controls Assurance Standards

The results in relation to the self-assessment, compliance status and external verification of eighteen controls assurance standards are given in the annual accounts section. Core standards - financial management, governance and risk management are externally verified as substantively compliant and three additional standards selected – research governance, buildings, land management and non-medical equipment are also externally verified as substantively compliant.



# Governance Arrangements

## Risk Management

NIBTS continued to implement their Risk Management Strategy which included the development of quarterly corporate and departmental risk registers. The registers detail the factors used to control and mitigate risk within the organisation. The organisation also defined its risk appetite and continued to integrate risk management principles throughout the organisation.

## Information Governance and Records Management

Information Management encompasses the areas of Records Management, Data Protection and Freedom of Information. During the financial year 2014/15 NIBTS has received and responded to 15 requests for information under the Freedom of Information Act and 5 requests under the Data Protection Act.

NIBTS continued to work towards the new Information Governance Controls Assurance Standard through implementation of recommendations made by BSO Internal Audit. In 2014/15 only 'moderate' level of compliance was achieved against a target of 'satisfactory' level of compliance. Plans will be implemented during 2015/16 to improve the level of compliance.

## Emergency Planning

NIBTS participated locally in the Health Countermeasures Group chaired by the Chief Medical Officer and the Emergency Planning Forum. An emergency desktop exercise was held in January 2015 which involved both focus on the organisation's Emergency Plan and Lockdown Policy. The organisation has also been working closely with NHS Blood and Transplant to ensure appropriate contingencies are in place.



# Finance

## Financial Review

NIBTS is committed to sound financial management and ensuring that the objectives of NIBTS are met in the most efficient and effective way. NIBTS, in common with other HSC organisations, is required to deliver cash release efficiency savings each year. During 2014/15, NIBTS achieved the agreed cash release target for the year.

The full financial statements are shown in pages 29 to 80 and are prepared in accordance with Article 90(2) of the Health and Personal Social Services (NI) Order 1972 as amended by Article 6 of the Audit and Accountability (NI) Order 2003 and comply with relevant accounting standards.

With effect from 2013/14, HSC bodies were required to consolidate Charitable Trust Fund Accounts into the public fund financial statements. This consolidation is reflected in the accounts presented on pages 29 to 80. The Charitable Trust Funds continue to be used only for the purpose intended by the benefactor and do not impact on the assessment of NIBTS financial performance outlined below.

The primary financial performance objective of NIBTS is to break even on an annual basis. To meet the breakeven definition, any surplus or deficit must be contained within 0.25% of the Revenue Resource Limit (RRL) plus income from activities.

The Statement of Comprehensive Net Expenditure shows a surplus of £0.007m (2014: £0.007m surplus). Against RRL plus income from activities of £22.618m (2014: £22.996m) this represents a surplus of 0.03% (2014: 0.03%). Accordingly, the breakeven objective for the year has been achieved.

During the year NIBTS received income of £22.183m (2014: £22.650m). This comprised of £7.588m (2014: £8.832m) in respect of Haemophilia Blood Products and Patient Testing Services from the Health and Social Care Board and £14.573m (2014: £13.797m) for the supply of blood and blood products from Trusts. Other income amounted to £0.023m (2014: £0.021m).

During the year the NIBTS spent £22.611m (2014: £22.989m). The majority of the expenditure was spent on Clinical Supplies and Services £14.157m (63%). The average number of whole time equivalent persons employed during the year was 174.3 and expenditure on these staff amounted to £6.230m (27%). The remaining 10% of expenditure was on Other Operating Expenses £1.789m (8%) and Non cash items £0.435m (2%).

NIBTS also invests each year in laboratory equipment, vehicles, ICT and building infrastructure to provide the capital assets essential in the running of the service. During the year capital income and expenditure amounted to £0.135m and hence the capital projects have been achieved within budget.

NIBTS is required to comply with the Better Payments Practice Codes and Government Accounting Rules. These require trader invoices to be paid within thirty days of receipt of a valid invoice. This constitutes another important performance measure for the service. During the past year 88% of invoices were paid within thirty days. In terms of the value of invoices, 92% was paid within 30 days.

During the year NIBTS has been participating in the Business Services Transformation Programme (BSTP). The latest phase of this programme is the transfer of business processes to the Business Services Organisations (BSO) shared service centres. During the first quarter of the year payments and income transaction processing was successfully transferred to BSO shared service centres.





# Remuneration Report

## Remuneration Policy

During 2014/15, NIBTS had a Remuneration Committee which consisted of:

Mr J Lennon (Chairman), Mr I Henderson, Mr P Cathcart and Mrs L Lindsay (Non-Executive Board members).

The Committee did not meet during the year as all relevant business was conducted by the Agency Board.

All staff within NIBTS were paid in accordance with circulars issued by DHSSPS. All non-medical staff are covered by Agenda for Change Terms and Conditions of Service Handbook and were paid in accordance with HSS(AfC)(1) 2015.

All medical staff were paid in accordance with HSS(TC8) 1/2015 – “Pay and Conditions of Service: Remuneration of Hospital Medical and Dental Staff and Doctors in Public Health Medicine and the Community Health Service”.

## Service Contracts

Dr K Morris was in post as Chief Executive until 3 August 2014. With effect from 4 August 2014, Dr Morris assumed the role of Medical Director. In both the roles of Chief Executive and Medical Director, Dr Morris was employed under a contract issued in accordance with HSC Medical Consultant Terms and Conditions of Service (Northern Ireland) 2004.

With effect from 4 August 2014, the Chief Executive post has been temporarily filled by Mr M Barkley, Associate of the HSC Leadership Centre. This arrangement is in place until completion of a recruitment process to fill the Chief Executive post. This process was expected to be completed in 2014/15 but was deferred by DHSSPS pending a review of administrative arrangements within the HSC.

The Medical Director has a permanent Contract of Employment with continuation subject to satisfactory

performance. A three months' notice period is to be provided by either party except in the event of summary dismissal.

There is nothing to prevent either party waiving the right to notice or from accepting payment in lieu of notice.

## Termination Payments

There is statutory provision only as detailed in the contract. There were no payments made to directors in respect of compensation for loss of office during 2014/15.

## Retirement Benefit Costs

The Agency participates in the HSC Superannuation Scheme. Under this multi-employer defined benefit scheme both the Agency and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the DHSSPS. The Agency is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis.

Further information regarding the HSC Superannuation Scheme can be found in the HSC Superannuation Scheme Resource Account of the Department of Health, Social Services and Public Safety.

The costs of early retirements are met by the Agency and charged to the Statement of Comprehensive Net Expenditure at the time the Agency commits itself to the retirement.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the Statement of Financial Position date and updates it to reflect current conditions. A full valuation for Resource Accounts purposes as at 31 March 2012 was certified in February 2015 and is used in 2014/15 accounts.

# Remuneration Report

## Salary and Pension Entitlements

The following sections provide details of the remuneration and pension interests of senior management and Board members.

	2014-15						2013-14					
	Salary £000	Bonus/ Performance Pay £000	Benefits in Kind (to nearest £100)	Pension Benefits	Total	Salary £000	Bonus/ Performance Pay £000	Benefits in Kind (to nearest £100)	Pension Benefits (to nearest £100)	Total		
Dr K. Morris*	135-140	-	-	(7)	130-135	140-145	-	-	1	140-145		
Dr J Murdock**	-	-	-	-	-	15-20 (100-105 full year equivalent)	-	-	-	15-20		
Mr G Bell***	-	-	-	-	-	15-20 (100-105 full year equivalent)	-	21	-	35-40		
Mr M Barkley****	-	-	-	-	-	-	-	-	-	-		
Mr J Lennon	5-10	-	-	-	5-10	5-10	-	-	-	5-10		
Mrs L Lindsay	0-5	-	-	-	0-5	0-5	-	-	-	0-5		
Mr J Henderson	0-5	-	-	-	0-5	0-5	-	-	-	0-5		
Mr P Cathcart	0-5	-	-	-	0-5	0-5	-	-	-	0-5		
Highest Earner's Total Remuneration (£'000)	130-135	-	-	-	-	140-145	-	-	-	-		
Median Total Remuneration	19.5	-	-	-	-	19.3	-	-	-	-		
Ratio	6.8	-	-	-	-	7.4	-	-	-	-		

The value of pension benefits accrued during the year is calculated as the real increase in pension multiplied by 20, plus the real increase in any lump sum) less the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

\* Dr K Morris was Chief Executive until 3 August 2014 and thereafter operated at Board level as Medical Director.

\*\* Dr J Murdock was not a Board Member but operated at Board level until leaving NIBTS on 13 June 2013.

\*\*\* Mr G Bell was Acting Chief Executive from 06 December 2013 until 28 February 2014.

\*\*\*\* Mr M Barkley, Associate of the HSC Leadership Centre undertook the role of Chief Executive from 4 August 2014. The HSC Leadership was paid £47k for this service. This cost is included under 'Others' in the accounts. See note 3.1 – Staff Cost, page 56.



# Remuneration Report

Pensions of Senior Management (Audited)						
	Real increase in pension & related lump sum at age 60 £000	Total accrued pension at age 60 & related lump sum £000	CETV 31/03/14 £000	CETV at 31/03/15 £000	Real increase at CETV £000	Employer contribution to partnership pension account (Nearest £100)
Dr Morris Pension	0 - 2.5	40 - 45	784	818	9	-
Lump sum	0 - 2.5	125 - 130				
Mr J Lennon	-	-	-	-	-	-
Mrs L Lindsay	-	-	-	-	-	-
Mr I Henderson	-	-	-	-	-	-
Mr P Cathcart	-	-	-	-	-	-

As Non-Executive members do not receive pensionable remuneration, there will be no entries in respect of pensions for Non-Executive members.

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which the disclosure applies. The CETV figures include the value of any pension benefits in another scheme or arrangement which the individual has transferred to the HSS pension scheme. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries.

Real Increase in CETV – This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Mr Mervyn Barkley  
Chief Executive  
01/07/2015

# Appendix 1

## Commitment to Care and Partnership...*our standards*

- Your donation is voluntary and non-remunerated. You should not feel pressurised in any way.
- The Health and Safety of our donors and patients are of primary importance to us. On some occasions it may be better not to donate.
- Acceptable donations will be made available to all those in need.
- Your donation will remain anonymous upon subsequent distribution.
- Information given by you will not be used for any purpose other than that intended and will be treated in confidence.
- Information about you that is held by us will be made available on request. However, not all information will be available at the donation session.
- We ask you for personal information as part of our HealthCheck screen. Please answer the questions as accurately as possible.
- You are asked to sign your HealthCheck questionnaire. If as a result of your contact with the Service we detect anything that may affect your health, we will let you know.
- It is best if you can attend your donation session during the earlier part of each session period. This should prevent undue waiting for you and allow your donation to be returned to our headquarters without delay.
- If you are unhappy about any aspect of our service, you are entitled to comment and seek an explanation. If you have a complaint, it is better if you raise the matter with staff at the earliest possible opportunity. Alternatively, you may telephone or write to one of the people noted on the Information Point that is available at each donation session. An advice leaflet: *Complaints - Can We Help?* will provide further details. It should take us no more than 20 working days to deal with your complaint.
- Our aim is to make your visit to a blood donation session a pleasant and relaxing experience, and for this year we have set a donor satisfaction target of 95%.
- Blood donation sessions will not finish before the stated closure time. However on occasions it may be necessary to end sessions early due to advice from local organisers or where large numbers attending may prevent blood being returned to our laboratories for processing.
- 98% of sessions will start on time.
- Average waiting time should be less than 30 minutes. Where an appointment has been made, average waiting times should not exceed 15 minutes



# Appendix 2

## Commitment to Care and Partnership...our performance

### Session waiting time

- Average waiting time (from reception until donation venepuncture) was 27 minutes, and this is an increase on the 25 minute average in 2013/14 – due to a reduction in staffing, unfilled vacancies, and long-term sickness absence.

### Donor Satisfaction

- 184 comments cards were returned in this year (202 in 2013/14)
- Despite a lengthy period of sub-optimal staffing levels, an overall satisfaction rating of 97.2% was achieved (98.6% in 2013/14). As part of this monitoring programme the Service also endeavours to establish which factors are of most importance to donors, and it is once again confirmed that 'Staff' was the top criterion, closely followed by 'Reception'.

### Complaints Monitoring

- 22 complaints were received (31 in 2013/14), with waiting time again accounting for almost one-third of all complaints. Of particular note was a significant number of complaints which arose due to changes made to the College Street, Belfast session schedule. It is also noted that this venue will undergo a major refurbishment during 2014/15, and it is hoped relocation to the Ground Level (from the 5th Floor) will improve control and accessibility to this session.



Year	Total	Staff related	Waiting	Venepuncture related	Turn- away	Other
14/15	22	7	7	2	1	7
13/14	31	7	9	2	4	13

Note: Complainants may cite more than one problem area.





Northern Ireland Blood Transfusion Service

# Annual Accounts For the year ended 31 March 2015

## Accounts for year ended 31 March 2015

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# Accounts for year ended 31 March 2015

## Foreword

These accounts for the year ended 31 March 2015 have been prepared in accordance with Article 90(2)(a) of the Health and Personal Social Services (Northern Ireland) Order 1972, as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003, in a form directed by the Department of Health, Social Services and Public Safety.

## Statement of Accounting Officer's Responsibility

Under the Health and Personal Social Services (Northern Ireland) Order 1972 (as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003), the Department of Health, Social Services and Public Safety has directed the Northern Ireland Blood Transfusion Service to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The financial statements are prepared on an accruals basis and must provide a true and fair view of the state of affairs of the Northern Ireland Blood Transfusion Service, of its income and expenditure, changes in taxpayers' equity and cash flows for the financial year.

In preparing the financial statements the Accounting Officer is required to comply with the requirements of Government Financial Reporting Manual (FREM) and in particular to:

In preparing the financial statements the Accounting Officer is required to comply with the requirements of Government Financial Reporting Manual (FREM) and in particular to :

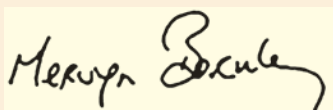
- observe the Accounts Direction issued by the Department of Health, Social Services and Public Safety including relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in FREM have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Northern Ireland Blood Transfusion Service will continue in operation;
- keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the Northern Ireland Blood Transfusion Service; and
- pursue and demonstrate value for money in the services the Northern Ireland Blood Transfusion Service provides and in its use of public assets and the resources it controls.

The Permanent Secretary of the Department of Health, Social Services and Public Safety as Accounting Officer for health and personal social services resources in Northern Ireland has designated Mr M Barkley of Northern Ireland Blood Transfusion Service as the Accounting Officer for the Northern Ireland Blood Transfusion Service. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Northern Ireland Blood Transfusion Service's assets, are set out in the Accountable Officer Memorandum, issued by the Department of Health, Social Services and Public Safety.

# Accounts for year ended 31 March 2015

## Certificates of Chairman & Chief Executive

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 48 to 80) which I am required to prepare on behalf of the Northern Ireland Blood Transfusion Service have been compiled from and are in accordance with the accounts and financial records maintained by the Northern Ireland Blood Transfusion Service and with the accounting standards and policies for HSC bodies approved by the DHSSPS.

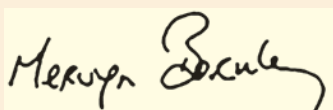


Mr M Barkley, Interim Chief Executive  
01 July 2015

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 48 to 80) as prepared in accordance with the above requirements have been submitted to and duly approved by the Board.



Mr J Lennon, Chairman  
01 July 2015



Mr M Barkley, Interim Chief Executive  
01 July 2015

## Governance Statement

### 1. Introduction / Scope of Responsibility

The Board of NIBTS is accountable for internal control. As Accounting Officer and Chief Executive of the Board, I have responsibility for maintaining a sound system of internal governance that supports the achievement of the organisation's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am responsible in accordance with the responsibilities assigned to me by the Department of Health, Social Services and Public Safety (DHSSPS).

In essence, the role of Accounting Officer is to see that NIBTS carries out the following functions in a way that ensures proper stewardship of public money and assets:

- To meet statutory financial duties;
- To meet all relevant regulatory requirements;
- To enter into and fulfil service level agreements with commissioners; and
- To maintain and develop relationships with donors, commissioners and suppliers

NIBTS is accountable to the Department of Health, Social Services and Public Safety (DHSSPS) for the performance of these functions and participates in two formal accountability review meetings per annum with DHSSPS.

The NIBTS works in partnership with the DHSSPS by agreeing and progressing annual objectives and the Health and Social Care Board (HSCB) through established service level agreements to deliver services to agreed specifications. NIBTS also works closely with other groups such as the Communities Partnership.



## Accounts for year ended 31 March 2015

### 2. Compliance with Corporate Governance Best Practice

NIBTS applies the principles of good practice in Corporate Governance and continues to further strengthen its governance arrangements. NIBTS does this by undertaking continuous assessment of its compliance with Corporate Governance best practice by completing the Board Governance Self Assessment Tool as issued by DHSSPS. The current assessment indicates that there are no significant departures from best practice identified in the tool. However, there are some opportunities for continuous improvement and an action plan to facilitate this has been developed.

### 3. Governance Framework

In accordance with the Northern Ireland Blood Transfusion Service (Special Agency) (Establishment and Constitution) Order (Northern Ireland) 1994, NIBTS has a Board of Directors whose members are appointed by the DHSSPS.

The Board consists of a Non-Executive Chair, three Non Executive Directors and the Chief Executive. The NIBTS Medical Director also attends and participates in Board meetings. In 2014/15 the Board met on seven occasions.

During 2013/14 the NIBTS Medical Director left the service. NIBTS was unable to recruit a full time replacement and until 4 August 2014 the Medical Director of South Eastern HSC Trust had been undertaking the role of Interim Medical Director for NIBTS.

With effect from 4 August 2014, the Chief Executive redeployed to the role of full time NIBTS Medical Director.

With effect from 4 August 2014, the vacated Chief Executive post has been filled, pending appointment via a recruitment process, by an Associate of the HSC Leadership Centre who has assumed the role of Interim Chief Executive. The recruitment for the substantive appointment is underway but is awaiting completion having been deferred by DHSSPS pending a review of administrative structures within the HSC system.

The NIBTS governance framework is described in the NIBTS Board Assurance Framework document which has been developed in keeping with the guidance issued by the DHSSPS in 2009. The framework is based on accountability and reporting for all activities undertaken by NIBTS facilitating robust reporting to the Board. This assurance framework aims to harness the existing risk management activity to resolve uncertainties and deepen NIBTS' understanding of these aspects of governance.

The NIBTS Board oversees NIBTS activities to ensure that governance and management arrangements are effective. The Board must be assured that they will be able to identify and manage risks inherent in the provision of services by the organisation.

The Board determines the level of assurance required to manage the principal risks and take stock of the various forms of assurance available to them. This is set out in the framework document. The Assurance Framework provides a tool by which the Board can monitor the effectiveness of internal control.

The operation of the Board was assessed against best practice using the Board Governance Self assessment tool. The current self assessment indicates that the Board operates with no significant departure from the best practice identified in the tool.

The Board has three sub-committees. These are Audit Committee, Governance and Risk Committee and Remuneration Committee.

#### Audit Committee

The Audit Committee consists of three Non Executive Board members. The committee met six times during the year and was attended by Internal Audit, External Audit, the Finance Manager and other Senior Managers as required. The key role of the Audit Committee is to review the effectiveness of the internal financial control systems and advise the Board on the strategic processes for internal control; accounting policies and annual accounts. The Audit Committee reviewed internal and external reports

## Accounts for year ended 31 March 2015

including the Head of Internal Audit's Annual Opinion, and reported any material matters arising to the NIBTS Board. The Audit Committee also advised and updated the Board on the assurance reports received.

During the year the Audit Committee completed the Audit Committee Self Assessment checklist and found no significant divergences in its operation from the best practice identified in the checklist.

### Governance and Risk Committee

The Governance and Risk Committee consists of three Non Executive Board members. Senior Managers and the Business Continuity and Risk Manager attended as required. The Committee met four times during 2014/15. The Committee ensures that there are robust and regularly reviewed systems and structures in place to support the effective implementation and development of integrated governance and risk management systems across the organisation. Risk management is a planned and systematic approach to identifying, evaluating and responding to risks and providing assurance that responses are effective and ensuring principal risks and significant gaps in controls and assurances are considered by the Board in a timely fashion.

### Remuneration Committee

The Remuneration Committee consists of the Chairman and the Non Executive Directors. The committee did not meet during the year as all relevant business was conducted by the Agency Board.

The role is to advise the Board about appropriate remuneration and terms of service for the Chief Executive and to monitor remuneration and terms of service of other senior staff.

Attendance at the meetings of the Board as its sub committees was as follows:

	Board	Audit Committee	Governance & Risk	Remuneration Committee
Mr J Lennon Chairman	7 of 7	-	-	-
Mr I Henderson Non executive	7 of 7	6 of 6	4 of 4	-
Mrs L Lindsay Non executive	4 of 7	5 of 6	4 of 4	-
Mr P Cathcart Non executive	6 of 7	5 of 6	4 of 4	-
Dr K Morris Chief Executive	2 of 2	-	-	-
Mr M Barkley Interim Chief Executive	5 of 5	-	-	-

## 4. Business Planning and Risk Management

Business planning and risk management is at the heart of governance arrangements to ensure that statutory obligations and ministerial priorities are properly reflected in the management of business at all levels within the organisation.

In drawing up the business plan the Chief Executive and Senior Management Team discuss key issues affecting the service and develop an initial draft.

### Business Planning

In drawing up the business plan the Chief Executive and Senior Management Team discuss key issues affecting the service, develop appropriate objectives for the year ahead and prepare an initial draft.

The initial draft forms the basis of formal business planning consultation meetings which take place during the autumn with middle manager groups, who also discuss with staff at their individual team and section meetings. Feedback from the consultation process is documented and factored into a revised business plan as appropriate.



## Accounts for year ended 31 March 2015

DHSSPS guidance in relation to business planning for arms length bodies is considered and specific DHSSPS objectives and requirements included. The business plan is proofed against the corporate risk registers so that all risks are addressed in the plan.

The performance and achievement of business plan objectives and associated key performance indicators is achieved through regular reporting of progress to Senior Management Team and Agency Board. In addition, reports are provided to DHSSPS on progress against objectives and these form part of the Accountability Review process held twice a year.

### Risk Management

NIBTS has developed a Risk Management Strategy, which has identified the organisation's objectives and risks and sets out a control strategy for each of the significant risks. Procedures have been put in place for verifying that aspects of risk management and internal control are regularly reviewed and reported on and that risk management has been incorporated fully into the corporate planning and decision making process of the organisation. This includes the development of corporate, operational and departmental risk registers which are used to identify and evaluate risk. The registers also detail factors used to control and mitigate risk. Risk management is embedded in all key activities including the management of change, incidents and validation. These mechanisms provide for effective risk identification.

Risks are assessed in keeping with DHSSPS guidance which has been refined to reflect the specialist activities undertaken by NIBTS.

This work was overseen by the Governance and Risk Management Committee, which was operating throughout the year and risk management reports are provided to the NIBTS Board. The Risk Management Strategy is also supported by policies and procedures and incorporates training and development plans appropriate to the level of responsibility.

Risk management is integral to the training for all staff as relevant to their grade, both at induction and in service. To support staff through the risk management process, expert guidance and facilitation has been available along with access to policies and procedures, outlining responsibilities and the means by which risks are identified and controlled.

Actions taken to reduce risk have been regularly monitored and reported on with trends presented to the Governance and Risk Management Committee. Preventative and corrective actions arising out the Incident Management process has identified good practice which has been disseminated across NIBTS.

The Risk Management Strategy clearly outlines the risk management arrangements in place within the organisation. They include the following:

- Risk management is an intrinsic part of NIBTS's business planning, decision making process and policy development. No change of direction, outcome or objective occurs without first considering the risks involved.
- Risks are assessed and monitored through an NIBTS corporate risk register which records all significant identified risks, along with action plans to reduce the risk to the lowest practicable level or to a level acceptable to the NIBTS Senior Management Team (SMT). The corporate risk register is reviewed on a quarterly basis by the Governance and Risk Management Committee and presented to the NIBTS Board.
- The Governance and Risk Management Committee takes a holistic approach to risk that addresses all areas of NIBTS. The Committee reviews the development and performance of the organisation's risk management processes.

# Accounts for year ended 31 March 2015

## 5. Information Risk

The management of information within NIBTS remains a high priority. An Information governance resource is in place to ensure that the information governance agenda is effectively progressed. NIBTS has in place a range of information governance and ICT security policies and procedures. Information governance risks are reported through the risk management process as applicable. Action plans have been developed and progressed following previous audits, Data Protection reviews and Controls Assurance reviews. These action plans are approved by and progress reported to the Board.

During the year there were no incidents of data loss reported to the DHSSPS, HSCB or the Information Commissioner's Office (ICO).

## 6. Public Stakeholder Involvement

In keeping with its obligations for Personal and Public Involvement (PPI), NIBTS has established the Blood Transfusion Service Communities Partnership. This forum has established three sub-groups – two Belfast based and one in Co. Tyrone.

Along with one specific Youth Forum, groups normally meet around seven times each year. The Partnership focusses mainly on blood donation session organisation, donor recruitment and consultation. In addition, complaints monitoring and management is a standing agenda item at the meetings. A key aspect of reporting and recording complaints at these meeting is the assessment of risk and any risks identified are included and managed through NIBTS risk management processes including reporting to the Governance and Risk Committee.

## 7. Assurance

The Board is responsible for ensuring high standards of corporate governance with effective systems of internal control. Regular reports on risk management are presented to the Board for review. The level of compliance with Controls Assurance Standards is subject to self assessment and the self assessment of five of the standards is reviewed by internal audit.

Reports are presented to the Board for review and approval of associated action plans.

The Board, through the Audit Committee, receives assurance on the effectiveness of internal financial control systems. The Audit Committee reviews internal and external reports including the Head of Internal Audit's Opinion on the Effectiveness of the System of Internal Control. Internal Audit is an independent function which operates in accordance with Public Sector Internal Audit Standards.

The Board also reviews reports arising from external inspections and assessments, endorses the relevant action plans and monitors progress against the action plans. During the year, the Governance and Risk Management Committee ensured that there were robust and regularly reviewed systems and structures in place to support the effective implementation and development of integrated governance and risk management across the organisation. This Committee reported all relevant matters to the NIBTS Board. During 2015/16 NIBTS expects to continue to enhance the effectiveness of the systems of internal control through the review and update of NIBTS Assurance Framework.

The Board considers that the information and assurance provided is of sufficient quality to support them and the Accounting Officer in their decision making and accountability obligations. This view is determined following completion of the Board Governance Self Assessment Tool and by taking account of relevant comments by respective auditors.



## Accounts for year ended 31 March 2015

### Controls Assurance Standards

NIBTS assessed its compliance with the applicable Controls Assurance Standards which were defined by the DHSSPS and against which a degree of progress was expected in 2014/15.

NIBTS achieved the following levels of compliance for 2014/15.

Standard	DHSS&PS Expected Level of Compliance	NIBTS Level of Compliance	Reviewed by:
Buildings, land, plant & non-medical equipment	75% - 99% Substantive	75% Substantive	Internal Audit
Emergency Planning	75% - 99% Substantive	83% Substantive	Self Assessment
Environment Management	75% - 99% Substantive	77% Substantive	Self Assessment
Financial Management (Core Standard)	75% - 99% Substantive	83% Substantive	Internal Audit
Fire safety	75% - 99% Substantive	88% Substantive	Internal Audit
Fleet & Transport Management	75% - 99% Substantive	81% Substantive	Self Assessment
Governance (Core Standard)	75% - 99% Substantive	81% Substantive	Internal Audit
Health & Safety	75% - 99% Substantive	83% Substantive	Self Assessment
Human Resources	75% - 99% Substantive	86% Substantive	Self Assessment
Information Communication Technology	75% - 99% Substantive	86% Substantive	Self Assessment
Management of Purchasing & Supply	75% - 99% Substantive	83% Substantive	Self Assessment
Medical Devices & Equipment Management	75% - 99% Substantive	82% Substantive	Self Assessment
Medicines Management	75% - 99% Substantive	88% Substantive	Self Assessment
Information Governance	75% - 99% Substantive	59% Moderate	Self Assessment
Research Governance	75% - 99% Substantive	79% Substantive	Internal Audit
Risk Management (Core Standard)	75% - 99% Substantive	79% Substantive	Internal Audit
Security Management	75% - 99% Substantive	80% Substantive	Self Assessment
Waste Management	75% - 99% Substantive	85% Substantive	Self Assessment

# Accounts for year ended 31 March 2015

## 8. Sources of Independent Assurance

The NIBTS obtains independent assurance from the following sources:

### Internal Audit

NIBTS has an internal audit function which operates to defined standards and whose work is informed by an analysis of risk to which the body is exposed and annual audit plans are based on this analysis.

In 2014/15 Internal Audit reviewed the following systems:

Financial Review	Satisfactory Assurance
Procurement & Contract Management	Satisfactory Assurance
Quality Management	Limited Assurance
Year End Stocktake	Satisfactory Assurance

In the four audit areas noted above 3 Priority 1 and 20 Priority 2 weaknesses in control were identified.

Internal Audit prioritises findings on three levels. Priority 1 is defined as:

“An issue which requires urgent management decision and action without which there is a substantial risk to the achievement of key business/system objectives, to the reputation of the organisation, or to the regularity and propriety of public funds”.

Priority One findings identified in 2014/15 are outlined below under the heading of each audit undertaken.

### (a) Financial Review

In relation to BSO Shared Services, sections of the SLA with BSO relevant to Shared Services still need to be developed and refined. No representatives from NIBTS attend the Regional Systems Admin Group and E-procurement Group meetings.

### (b) Procurement and Management of Contracts - Medical Devices and Equipment Management

The functionality of tagging invoice payments to contracts is not yet in place to allow spend against contracts to be monitored effectively.

### (c) Quality Management

NIBTS have cause to be concerned about the authenticity of staff signatures on the quality management system. This risk has not been added to the Agency's Corporate Risk Register.

The recommendations arising out of these Priority 1 findings have been accepted by NIBTS. Time bound plans to implement the recommendations have been developed and have either been actioned or will be actioned during 2015/16 year. In particular, an independent review of signatures on the quality management system has been undertaken and this found no evidence of any problems with the authenticity of signatures.

In addition to the above reviews, and at the request of NIBTS, Internal Audit undertook a non assurance assignment: Review Sessional Staff Timesheets.

Internal Audit identified that the control environment was not robust and queried the culture in place, particularly in respect of whether staff were appropriately challenging and scrutinising the validity and accuracy of timesheets in advance of approving them.

Internal Audit made 23 recommendations and have confirmed through year end follow up that 9 (41%) of 22 that were due to be implemented by 31 March 2015 have been fully implemented with the remaining 13 (59%) recommendations partially implemented. The issues identified in the report have also been referred to BSO Counter Fraud and Probity Services (CFPS) for further consideration. CFPS provided a report to NIBTS in April 2015 in which it was recommended that the matter be pursued via NIBTS disciplinary process.





## Accounts for year ended 31 March 2015

As part of the Financial Review audit, Internal Audit highlighted that NIBTS, over the course of the year, had failed to comply with DHSSPS prompt payment requirements. This was due to new processes associated with the implementation of new business systems and the transfer of payment functions to BSO Shared Service Centre. In February 2015, NIBTS reached compliance with prompt payment requirements and it is expected that compliance will continue to be achieved in 2015/16.

In their Annual Report, the Head of Internal Audit reported that there is a satisfactory system of internal control designed to meet the Agency's objectives.

### Northern Ireland Audit Office (NIAO)

The financial statements are audited by NIAO and the certificate and report to the Northern Ireland Assembly is included at page 42. The NIAO provides a Report to Those Charged With Governance with recommendations and these are acted upon.

### RQIA

The RQIA has, in the past, undertaken reviews on NIBTS activities. However, no audits of NIBTS were undertaken by RQIA in 2014/15.

### Other Regulatory Bodies

All core services provided by NIBTS are subject to regulatory inspection and /or accreditation.

Legislation (Medicines Act 1968, Blood Safety and Quality Regulations 2005/50 (as amended) and Human Tissue (Quality and Safety for Human Application) Regulations 2007) requires that the Agency possess appropriate licensing in order to perform its core functions. The Agency holds the relevant licences and undergoes inspection by the Medicines and Healthcare product Regulatory Agency (MHRA) on a regular basis to ensure compliance with the relevant standards. During the year there were two inspections by the MHRA. In the May 2014 inspection there was one 'major' finding which was addressed within agreed timescales. The last inspection was in January 2015. This inspection resulted in no 'critical' or 'major' findings.

Four 'other' findings were identified and plans to address these findings are being implemented in accordance with timescales agreed with MHRA.

NIBTS is also inspected by the Human Tissue Authority (HTA) and Clinical Pathology Accreditation (UK). NIBTS holds the relevant licences and accreditation from these bodies.

### Business Services Organisation (BSO)

The Business Services Organisation (BSO) is responsible for providing NIBTS with a range of services through a Service Level Agreement. In 2014/15 these services included procurement, income, payments, payroll and legal services.

BSO provides service monitoring and assurance reports during the year and a final year end assurance letter once the BSO's Governance Statement has been ratified. To support NIBTS Audit Committee considerations, a provisional assurance letter has been provided by BSO.

The provisional assurance letter reported significant weaknesses in control were identified in audits in relation to payments and payroll. NIBTS received assurance that BSO will continue to address any weakness identified and will pursue continuing improvements to the system of internal control in 2015/16.

## 9. Review of Effectiveness of the System of Internal Governance

As Accounting Officer, I have responsibility for the review of effectiveness of the system of internal governance. My review of the effectiveness of the system of internal governance is informed by the work of the internal auditors and the executive managers within NIBTS who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Board, Audit Committee and Governance and Risk Committee and a plan to address weaknesses and ensure continuous improvement to the system is in place.

# Accounts for year ended 31 March 2015

## 10. Internal Governance Divergences

### Update on Prior Year Control Issues Now Resolved

The following Priority 1 findings arising from 2013/14 audits have now been resolved.

#### (a) Board Effectiveness

Significant governance risks existed in the organisation with senior executive staff vacancies and a MHRA report that highlighted a number of material findings. While the Board responded proactively to the governance risks arising from these findings, including the monitoring of a detailed action/implementation plan through a RAG system, it was important for the Board to continue to rigorously monitor progress against this implementation plan in advance of the next MHRA inspection during May 2014 and also that governance and oversight arrangements continued to be developed so that the issues identified did not reoccur in the future.

NIBTS had a further MHRA inspection in January 2015 and this resulted in no 'critical' or 'major' findings.

#### (b) Financial Review

In relation to payroll:

- No reports from HRPTS could be provided to Internal Audit to show details of all starters and leavers in the year.
- Staff in Post reports have not been issued to Managers since the introduction of HRPTS.

In relation to payments, Internal Audit noted that the scanning date is recorded on the system as the date of receipt of the invoice, and is effectively the start date for measurement of the prompt payment figure. The scanning date may not always be an appropriate indicator of date of receipt of the invoice.

While financial position is managed centrally by the Finance Manager, the 4 staff that authorise payments do not currently receive finance reports.

All the relevant reports are now prepared and issued as recommended by Internal Audit and the matter resolved.

#### (c) Risk Management

Risks associated with the staffing absences at senior level and the findings arising from the recent MHRA report could be further considered and developed within the Corporate Risk Register. eg incident management, change control, quality control, strategic risks associated with staffing absences.

These risk have subsequently been fully incorporated into NIBTS risk management processes and the matter resolved.

#### (d) Performance Management

Internal Audit noted inconsistencies between internally set and DHSSPS objectives/KPIs detailed in the business plan and that reported to NIBTS Senior Management Team and Board via the reporting template, including no evidence of the following:

- Reporting and monitoring of the majority of DHSSPS objectives (many of these are organisational requirements and governance issues);
- Reporting and monitoring of 2 NIBTS objectives/KPIs;
- 1 DHSSPS objective not included in the NIBTS business plan

The reporting of objectives/KPIs has been updated in line with Internal Audit recommendations and the matter resolved.

### New Significant Control Issues

There were no new significant control issues or internal governance divergences in the year. The Priority One internal audit findings for the year are outlined in section 6 above.



## Accounts for year ended 31 March 2015

### 11. Conclusion

NIBTS has a rigorous system of accountability which I can rely on as Accounting Officer to form an opinion on the probity and use of public funds, as detailed in Managing Public Money NI.

Further to considering the accountability framework within NIBTS and in conjunction with assurances given to me by the Head of Internal audit, I am content that NIBTS has operated a sound system of internal governance during the period 2014/15.

A handwritten signature in black ink on a light yellow rectangular background. The signature reads "Mr M Barkley" in a cursive script.

Mr M Barkley  
Interim Chief Executive  
01 July 2015

# Accounts for year ended 31 March 2015

## The Certificate & Report of the Comptroller & Auditor General to the Northern Ireland Assembly

I certify that I have audited the financial statements of the Northern Ireland Blood Transfusion Service and its group for the year ended 31 March 2015 under the Health and Personal Social Services (Northern Ireland) Order 1972. The financial statements comprise the Consolidated Statements of Comprehensive Net Expenditure, Financial Position, Changes in Taxpayers' Equity, Cash Flows, and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

### Respective responsibilities of the Accounting Officer and auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the group's Northern Ireland Blood Transfusion Service's circumstances and have been consistently applied and adequately disclosed; the

reasonableness of significant accounting estimates made by the Northern Ireland Blood Transfusion Service; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

### Opinion on Regularity

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

### Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of the group's and of the Northern Ireland Blood Transfusion Service's affairs as at 31 March 2015 and of the net expenditure, cash flows and changes in taxpayers' equity for the year then ended; and
- the financial statements have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972 and Department of Health, Social Services and Public Safety directions issued thereunder.



## Accounts for year ended 31 March 2015

### Opinion on other matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with Department of Health, Social Services and Public Safety directions made under the Health and Personal Social Services (Northern Ireland) Order 1972; and
- the information given in Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

### Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with Department of Finance and Personnel's guidance.

### Report

I have no observations to make on these financial statements.

KJ Donnelly  
Comptroller and Auditor General  
Northern Ireland Audit Office  
106 University Street  
Belfast  
BT7 1EU

28 July 2015

# Accounts for year ended 31 March 2015

## Consolidated Statement of Comprehensive Net Expenditure for the year ended 31 March 2015

	NOTE	2015 £000s		2014 £000s	
		Agency	Consolidated	Agency	Consolidated
<b>Expenditure</b>					
Staff costs	3.1	(6,230)	(6,230)	(6,077)	(6,077)
Depreciation	4	(425)	(425)	(385)	(385)
Other expenditures	4	(15,956)	(15,956)	(16,527)	(16,527)
		<u>(22,611)</u>	<u>(22,611)</u>	<u>(22,989)</u>	<u>(22,989)</u>
<b>Income</b>					
Income from activities	5.1	22,183	22,183	22,650	22,650
Other income	5.2	0	6	0	6
Voluntary and charitable income	5.3	0	0	0	0
		<u>22,183</u>	<u>22,189</u>	<u>22,650</u>	<u>22,656</u>
<b>Net Expenditure</b>		<u>(428)</u>	<u>(422)</u>	<u>(339)</u>	<u>(333)</u>
Revenue Resource Limit (RRL)	25.1	435	435	346	346
Add back charitable trust fund net expenditure		0	(6)	0	(8)
<b>Surplus / (Deficit) against RRL</b>		<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
<b>OTHER COMPREHENSIVE EXPENDITURE</b>					
	NOTE	2015 £000s		2014 £000s	
		Trust	Consolidated	Trust	Consolidated
Items that will not be reclassified to net operating costs:					
Net gain/(loss) on revaluation of property, plant and equipment	6.1/10/6.2/10	1,289	1,289	515	515
Net gain/(loss) on revaluation of intangibles	7.1/10/7.2/10	0	0	0	0
Net gain/(loss) on revaluation of charitable assets		0	11	0	6
Items that may be reclassified to net operating costs:					
Net gain/(loss) on revaluation of available for sales financial assets		0	0	0	0
<b>TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31 March 2015</b>		<u>861</u>	<u>878</u>	<u>176</u>	<u>188</u>

The notes on pages 48 to 80 form part of these accounts.

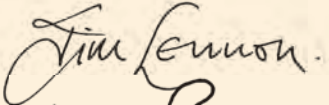


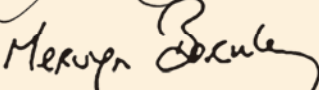
# Accounts for year ended 31 March 2015

## Consolidated Statement of Financial Position as at 31 March 2015

	NOTE	2015 £000s		2014 £000s	
		Agency £000s	Consolidated £000s	Agency £000s	Consolidated £000s
<b>Non Current Assets</b>					
Property, plant and equipment	6.1/6.2	9,302	9,302	8,303	8,303
Intangible assets	7.1/7.2	15	15	25	25
Financial assets	8.0	0	201	0	184
Trade and other receivables	12.0	0	0	0	0
Other current assets	12.0	0	0	0	0
<b>Total Non Current Assets</b>		<b>9,317</b>	<b>9,518</b>	<b>8,328</b>	<b>8,512</b>
<b>Current Assets</b>					
Assets classified as held for sale	9.0	0	0	0	0
Inventories	11.0	1,467	1,467	1,865	1,865
Trade and other receivables	12.0	509	509	1,105	1,105
Other current assets	12.0	15	15	13	13
Intangible current assets	12.0	0	0	0	0
Financial assets	8.0	0	0	0	0
Cash and cash equivalents	13.0	873	873	27	27
<b>Total Current Assets</b>		<b>2,864</b>	<b>2,864</b>	<b>3,010</b>	<b>3,010</b>
<b>Total Assets</b>		<b>12,181</b>	<b>12,382</b>	<b>11,338</b>	<b>11,522</b>
<b>Current Liabilities</b>					
Trade and other payables	14.0	(1,923)	(1,923)	(2,073)	(2,073)
Other liabilities	14.0	0	0	0	0
Intangible current liabilities	14.0	0	0	0	0
Provisions	16.0	(5)	(5)	(13)	(13)
<b>Total Current Liabilities</b>		<b>(1,928)</b>	<b>(1,928)</b>	<b>(2,086)</b>	<b>(2,086)</b>
<b>Non Current Assets plus/less Net Current Assets / Liabilities</b>		<b>10,253</b>	<b>10,454</b>	<b>9,252</b>	<b>9,436</b>
<b>Non Current Liabilities</b>					
Provisions	16.0	(17)	(17)	(19)	(19)
Other payables > 1 yr	14.0	0	0	0	0
Financial liabilities	8.0	0	0	0	0
<b>Total Non Current Liabilities</b>		<b>(17)</b>	<b>(17)</b>	<b>(19)</b>	<b>(19)</b>
<b>Assets less Liabilities</b>		<b>10,236</b>	<b>10,437</b>	<b>9,233</b>	<b>9,417</b>
<b>Taxpayers' Equity</b>					
Revaluation reserve		7,467	7,467	6,178	6,178
SoCNE reserve		2,769	2,769	3,055	3,055
Other reserves - Charitable Fund		0	201	0	184
		<b>10,236</b>	<b>10,437</b>	<b>9,233</b>	<b>9,417</b>

The notes on pages 48 to 80 form part of these accounts.

Signed  (Chairman) Date: 01/07/2015

Signed  (Chief Executive) Date: 01/07/2015

# Accounts for year ended 31 March 2015

## Consolidated Statement of Cashflows for the year ended 31 March 2015

	NOTE	2015 £000s	2014 £000s
<b>Cash flows from operating activities</b>			
Net expenditure after interest		(422)	(333)
Adjustments for non cash costs		435	346
(Increase) in trade and other receivables		594	(295)
Less movements in receivables relating to items not passing through the NEA			
Movements in receivables relating to the sale of property, plant and equipment		0	0
Movements in receivables relating to the sale of intangibles		0	0
Movements in receivables relating to finance leases		0	0
Movements in receivables relating to PFI and other service concession arrangement contracts		0	0
Decrease/(Increase) in inventories		398	433
(Decrease)/Increase/ in trade payables		(150)	(158)
Less movements in payables relating to items not passing through the NEA			
Movements in payables relating to the purchase of property, plant and equipment		173	26
Movements in payables relating to the purchase of intangibles		0	37
Movements in payables relating to finance leases		0	0
Movements in payables relating to PFI and other service concession arrangement contracts		0	0
Use of provisions	16	(7)	(4)
<b>Net cash outflow from operating activities</b>		<b>1,021</b>	<b>15</b>
<b>Cash flows from investing activities</b>			
(Purchase of property, plant & equipment)	6	(308)	(335)
(Purchase of intangible assets)	7	0	0
Proceeds of disposal of property, plant & equipment		7	1
Proceeds on disposal of intangibles		0	0
Proceeds on disposal of assets held for resale		0	0
Drawdown from investment fund		0	0
Share of income reinvested		(6)	(6)
<b>Net cash outflow from investing activities</b>		<b>(307)</b>	<b>(340)</b>
<b>Cash flows from financing activities</b>			
Grant in aid		132	310
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		0	0
<b>Net financing</b>		<b>132</b>	<b>310</b>
<b>Net (decrease)/increase in cash &amp; cash equivalents in the period</b>		<b>846</b>	<b>(15)</b>
	13	27	42
<b>Cash &amp; cash equivalents at the end of the period</b>	13	<b>873</b>	<b>27</b>

The notes on pages 48 to 80 form part of these accounts.





# Accounts for year ended 31 March 2015

## Consolidated Statement of Changes in Taxpayers' Equity for the year ended 31 March 2015

	NOTE	SoCNE Reserve £000s	Revaluation Reserve £000s	Charitable Fund £000s	Total £000s
Balance at 31 March 2013		3,074	5,663	172	8,909
Changes in accounting policy		0	0	0	0
Restated balance at 1 April 2013		3,074	5,663	172	8,909
<b>Changes in Taxpayers Equity 2013-14</b>					
Grant from DHSSPS		310	-	-	310
Transfers between reserves		0	0	0	0
(Comprehensive expenditure for the year)		(339)	515	12	188
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	4	10	-	-	10
Movement - other		0	-	-	0
Balance at 31 March 2014		3,055	6,178	184	9,417
<b>Changes in Taxpayers Equity 2014-15</b>					
Grant from DHSSPS		132	-	-	132
Transfers between reserves		0	0	0	0
(Comprehensive expenditure for the year)		(428)	1,289	17	878
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	4	10	-	-	10
Balance at 31 March 2015		2,769	7,467	201	10,437

# Accounts for year ended 31 March 2015

## Note 1: Statement of Accounting Policies

### 1.0 Authority

These accounts have been prepared in a form determined by the Department of Health, Social Services and Public Safety based on guidance from the Department of Finance and Personnel's Financial Reporting Manual (FRM) and in accordance with the requirements of Article 90(2)(a) of the Health and Personal Social Services (Northern Ireland) Order 1972 No 1265 (NI 14) as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003.

The accounting policies follow IFRS to the extent that it is meaningful and appropriate to HSC bodies. Where a choice of accounting policy is permitted, the accounting policy which has been judged to be most appropriate to the particular circumstances of the Agency for the purpose of giving a true and fair view has been selected. The Agency's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts, unless otherwise stated.

### 1.1 Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment.

### 1.2 Currency and Rounding

These accounts are presented in UK Pounds sterling. The figures in the accounts are shown to the nearest £1,000.

### 1.3 Property, Plant and Equipment

Property, plant and equipment assets comprise Land, Buildings, Transport Equipment, Plant & Machinery, Information Technology and Assets Under Construction.

#### Recognition

Property, plant and equipment must be capitalised if:

- it is held for use in delivering services or for administrative purposes;
- it is probable that future economic benefits will flow to, or service potential will be supplied to, the Agency;
- it is expected to be used for more than one financial year;
- the cost of the item can be measured reliably; and
- the item has cost of at least £5,000; or
- Collectively, a number of items have a cost of at least £5,000 and individually have a cost of more than £1,000, where the assets are functionally interdependent, they had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control; or
- Items form part of the initial equipping and setting-up cost of a new building or unit, irrespective of their individual or collective cost.

On initial recognition property, plant and equipment are measured at cost including any expenditure such as installation, directly attributable to bringing them into working condition. Items classified as "under construction" are recognised in the Statement of Financial Position to the extent that money has been paid or a liability has been incurred.

#### Valuation of Land and Buildings

Land and buildings are carried at the last professional valuation, in accordance with the Royal Institute of Chartered Surveyors (Statement of Asset Valuation Practice) Appraisal and Valuation Standards in so far as these are consistent with the specific needs of the HSC sector.

The last valuation was carried out on 31 January 2015 by Land and Property Services (LPS) which is an independent executive within the Department of Finance and Personnel. The valuers are qualified to meet the 'Member of Royal Institution of Chartered Surveyors' (MRICS) standard. Professional revaluations of land and buildings are undertaken at least once in every five year period and are revalued annually, between professional valuations, using indices provided by LPS.



# Accounts for year ended 31 March 2015

Land and buildings used for the Agency’s services or for administrative purposes are stated in the statement of financial position at their revalued amounts, being the fair value at the date of revaluation less any subsequent accumulated depreciation and impairment losses.

Fair values are determined as follows:

- Land and non-specialised buildings – open market value for existing use
- Specialised buildings – depreciated replacement cost
- Properties surplus to requirements – the lower of open market value less any material directly attributable selling costs, or book value at date of moving to non current assets.

### Modern Equivalent Asset

DFP has adopted a standard approach to depreciated replacement cost valuations based on modern equivalent assets and, where it would meet the location requirements of the service being provided, an alternative site can be valued. Land and Property Services (LPS) have included this requirement within the latest valuation.

### Assets Under Construction (AUC)

Properties in the course of construction for service or administration purposes are carried at cost, less any impairment loss. Assets are revalued and depreciation commences when they are brought into use.

### Short Life Assets

Short life assets are not indexed. Short life is defined as a useful life of up to and including 5 years. Short life assets are carried at depreciated historic cost as this is not considered to be materially different from fair value and are depreciated over their useful life.

Where estimated life of fixtures and equipment exceed 5 years, suitable indices will be applied each year and depreciation will be based on indexed amount.

### Revaluation Reserve

An increase arising on revaluation is taken to the revaluation reserve except when it reverses an impairment for the same asset previously recognised in expenditure, in which case it is credited to expenditure to the extent of the decrease previously charged there. A revaluation decrease is recognised as an impairment charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure.

## 1.4 Depreciation

No depreciation is provided on freehold land since land has unlimited or a very long established useful life. Items under construction are not depreciated until they are commissioned. Properties that are surplus to requirements and which meet the definition of ‘non current assets held for sale’ are also not depreciated.

Otherwise, depreciation is charged to write off the costs or valuation of property, plant and equipment and intangible non-current assets, less any residual value, over their estimated useful lives, in a manner that reflects the consumption of economic benefits or service potential of the assets. Assets held under finance leases are also depreciated over their estimated useful lives. The estimated useful life of an asset is the period over which the Agency expects to obtain economic benefits or service potential from the asset. Estimated useful lives and residual values are reviewed each year end, with the effect of any changes recognised on a prospective basis. The following asset lives have been used.

Asset Type	Asset Life
Freehold Buildings	25 – 60 years
Leasehold property	Remaining period of lease
IT Assets	3 – 10 years
Intangible assets	3 – 10 years
Plant and Machinery	3 – 15 years

# Accounts for year ended 31 March 2015

## 1.5 Impairment loss

If there has been an impairment loss due to a general change in prices, the asset is written down to its recoverable amount, with the loss charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure within the Statement of Comprehensive Net Expenditure. If the impairment is due to the consumption of economic benefits the full amount of the impairment is charged to the Statement of Comprehensive Net Expenditure and an amount up to the value of the impairment in the revaluation reserve is transferred to the General Reserve. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of the recoverable amount but capped at the amount that would have been determined had there been no initial impairment loss. The reversal of the impairment loss is credited firstly to the Statement of Comprehensive Net Expenditure to the extent of the decrease previously charged there and thereafter to the revaluation reserve.

## 1.6 Subsequent expenditure

Where subsequent expenditure enhances an asset beyond its original specification, the directly attributable cost is capitalised. Where subsequent expenditure which meets the definition of capital restores the asset to its original specification, the expenditure is capitalised and any existing carrying value of the item replaced is written-out and charged to operating expenses.

The overall useful life of the Agency's buildings takes account of the fact that different components of those buildings have different useful lives. This ensures that depreciation is charged on those assets at the same rate as if separate components had been identified and depreciated at different rates.

## 1.7 Intangible assets

Intangible assets include any of the following held – software, licences, trademarks, websites, development expenditure, patents, goodwill and intangible assets under construction. Software that is integral to the operating of hardware, for example an operating system is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible asset. Expenditure on research is not capitalised: it is recognised as an operating expense in the period in which it is incurred. Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use;
- the intention to complete the intangible asset and use it;
- the ability to sell or use the intangible asset;
- how the intangible asset will generate probable future economic benefits or service potential;
- the availability of adequate technical, financial and other resources to complete the intangible asset and sell or use it; and
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

### Recognition

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the Agency's business or which arise from contractual or other legal rights. Intangible assets are considered to have a finite life. They are recognised only when it is probable that future economic benefits will flow to, or service potential be provided to, the Agency; where the cost of the asset can be measured reliably. All single items over £5,000 in value must be capitalised while intangible assets which fall within the grouped asset definition must be capitalised if their individual value is at least £1,000 each and the group is at least £5,000 in value.



## Accounts for year ended 31 March 2015

The amount recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date of commencement of the intangible asset, until it is complete and ready for use.

Intangible assets acquired separately are initially recognised at fair value. Following initial recognition, intangible assets are carried at fair value by reference to an active market, and as no active market currently exists depreciated replacement cost has been used as fair value.

### 1.8 Non-current assets held for sale

The Agency has no non-current assets held for sale.

Property, plant or equipment that is to be scrapped or demolished does not qualify for recognition as held for sale. Instead, it is retained as an operational asset and its economic life is adjusted. The asset is de-recognised when it is scrapped or demolished.

### 1.9 Inventories

Inventories are valued at the lower of cost and net realisable value. This is considered to be a reasonable approximation to fair value due to the high turnover of stocks.

### 1.10 Income

Operating Income relates directly to the operating activities of the Agency and is recognised when, and to the extent that, performance occurs, and is measured at the fair value of the consideration receivable.

### Grant in aid

Funding received from other entities, including the Department and the Health and Social Care Board are accounted for as grant in aid and are reflected through the Statement of Comprehensive Net Expenditure Reserve.

### 1.11 Investments

The Agency does not have any investments. Charitable Trust Funds are invested using the Northern Ireland Health and Social Services Common Investment Fund and are shown at market value as at the balance sheet date.

### 1.12 Other expenses

Other operating expenses for goods or services are recognised when, and to the extent that, they have been received. They are measured at the fair value of the consideration payable.

### 1.13 Cash and cash equivalents

Cash is cash in hand and deposits with any financial institution repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature in 3 months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

### 1.14 Leases

The Agency had no leases during the year.

### 1.15 Private Finance Initiative (PFI) transactions.

The Agency has had no PFI transactions during the year.

# Accounts for year ended 31 March 2015

## 1.16 Financial instruments

### Financial assets

Financial assets are recognised on the Statement of Financial Position when the Agency becomes party to the financial instrument contract or, in the case of trade receivables, when the goods or services have been delivered. Financial assets are derecognised when the contractual rights have expired or the asset has been transferred.

Financial assets are initially recognised at fair value.

### Financial liabilities

Financial liabilities are recognised on the Statement of Financial Position when the Agency becomes party to the contractual provisions of the financial instrument or, in the case of trade payables, when the goods or services have been received. Financial liabilities are de-recognised when the liability has been discharged, that is, the liability has been paid or has expired.

Financial liabilities are initially recognised at fair value.

### Financial risk management

- I FRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities.

Because of the relationships with HSC Commissioners, and the manner in which they are funded, financial instruments play a more limited role within HSC bodies in creating risk than would apply to a non public sector body of a similar size, therefore HSC bodies are not exposed to the degree of financial risk faced by business entities. HSC bodies have limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day to day operational activities rather than being held to change the risks facing the HSC bodies in undertaking activities. Therefore the HSC is exposed to little credit, liquidity or market risk.

### Currency risk

The Agency is principally a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and Sterling based. The Agency has no overseas operations. The Agency therefore has low exposure to currency rate fluctuations.

### Interest rate risk

The Agency has limited powers to borrow or invest and therefore has low exposure to interest rate fluctuations.

### Credit risk

Because the majority of the Agency's income comes from contracts with other public sector bodies, the Agency has low exposure to credit risk.

### Liquidity risk

Since the Agency receives the majority of its funding through its principal Commissioner which is voted through the Assembly, it is therefore not exposed to significant liquidity risks.

## 1.17 Provisions

In accordance with IAS 37, Provisions are recognised when the Agency has a present legal or constructive obligation as a result of a past event, it is probable that the Agency will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties. Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using DFP's discount rate of 2.2% in real terms (+2.8% for employee early departure obligations).

The Agency has also disclosed the carrying amount at the beginning and end of the period, additional provisions made, amounts used during the period,



## Accounts for year ended 31 March 2015

unused amounts reversed during the period and increases in the discounted amount arising from the passage of time and the affect of any change in the discount rate.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursements will be received and the amount of the receivable can be measured reliably.

Present obligations arising under onerous contracts are recognised and measured as a provision. An onerous contract is considered to exist where the Agency has a contract under which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it.

The Agency has no restructuring provisions

### 1.18 Contingencies

The Agency had no contingent liabilities at either 31 March 2015 or 31 March 2014.

### 1.19 Employee benefits

#### Short-term employee benefits

Under the requirements of IAS 19: Employee Benefits, staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave that has been earned at the year end. This cost has been estimated using average staff numbers and costs applied to the average untaken leave balance determined from the results of a survey to ascertain leave balances as at 31 March 2010. It is not anticipated that the level of untaken leave will vary significantly from year to year.

#### Retirement benefit costs

The Agency participates in the HSC Pension Scheme. Under this multi-employer defined benefit scheme both the Agency and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the DHSSPS. The Agency is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis. Further information regarding the HSC Pension Scheme can be found in the HSC Pension Scheme Resource Account of the Department of Health, Social Services and Public Safety.

The costs of early retirements are met by the Agency and charged to the Statement of Comprehensive Net Expenditure at the time the Agency commits itself to the retirement.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the Statement of Financial Position date and updates it to reflect current conditions. A full valuation for Resource Accounts purposes as at 31 March 2012 was certified in February 2015 and is used in 2014/15 accounts.

### 1.20 Reserves

**Statement of Comprehensive Net Expenditure Reserve**  
Accumulated surpluses are accounted for in the Statement of Comprehensive Net Expenditure Reserve.

#### Revaluation Reserve

The Revaluation Reserve reflects the unrealised balance of cumulative indexation and revaluation adjustments to assets other than donated assets.

#### Charitable Fund Reserve

This relates to the balance held in NIBTS Charitable Trust fund accounts.

# Accounts for year ended 31 March 2015

## 1.21 Value Added Tax

Where output VAT is charged or input VAT is recoverable, the amounts are stated net of VAT. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets.

## 1.22 Third party assets

The Agency does not hold any third party assets.

## 1.23 Government Grants

The Agency does not receive any government grants.

## 1.24 Losses and Special Payments

Losses and special payments are items that the Assembly would not have contemplated when it agreed funds for the health service or passed legislation. By their nature they are items that ideally should not arise. They are therefore subject to special control procedures compared with the generality of payments. They are divided into different categories, which govern the way that individual cases are handled.

Losses and special payments are charged to the relevant functional headings in expenditure on an accruals basis, including losses which would have been made good through insurance cover had HSC bodies not been bearing their own risks (with insurance premiums then being included as normal revenue expenditure).

However, the note on losses and special payments is compiled directly from the losses and compensations register which reports amounts on an accruals basis with the exception of provisions for future losses.

## 1.25 Charitable Trust Account Consolidation

In 2012-13, HM Treasury/DFP agreed a one year extension to the exemption granted by HM Treasury from the FReM consolidation accounting policy which otherwise would have required the HSC Trusts and ALBs financial statements to consolidate the accounts of controlled charitable organisations and funds held on trust.

This exemption no longer applies and as a result the financial performance and funds have been consolidated.

The HSC Trusts and ALBs has accounted for these transfers using merger accounting as required by the FReM.

It is important to note however the distinction between public funding and the other monies donated by private individuals still exists.

All donated funds are allocated to the area specified by the benefactor and are not used for any other purpose than that intended by the benefactor.

## 1.26 Accounting Standards that have been Issued but have not yet been Adopted

Under IAS 8 there is a requirement to disclose those standards issued but not yet adopted. The suggested wording is as follows;

The IASB have issued new and amended standards (IFRS 10, IFRS 11 & IFRS 12) that affect the consolidation and reporting of subsidiaries, associates and joint ventures. These standards have an effective date of 1 January 2013, and EU adoption is due from 1 January 2014.





Accounting boundary IFRS' are currently adapted in the FReM so that the Westminster departmental accounting boundary is based on ONS control criteria, as designated by Treasury. A review of the NI financial process is currently under discussion with the Executive. Should this go ahead, the impact on DHSSPS and its Arms length bodies is expected to focus around the disclosure requirements under IFRS 12 "Disclosure of Interests in Other Entities."

The impact on the consolidation boundary of NDPB's and trading funds will be subject to review, in particular, where control could be determined to exist due to exposure to variable returns (IFRS 10), and where joint arrangements need reassessing.

Management consider that any other new accounting policies issued but not yet adopted are unlikely to have a significant impact on the accounts in the period of the initial application.

## Note 2: Analysis of Net Expenditure by Segment

The core business and strategic objective of NI Blood Transfusion Service is the supply of blood products and related services to hospitals in N Ireland and the provision of patient testing services.

The Agency Board acts as the Chief Operating Decision Maker and receives financial information on the Agency as a whole and makes decisions on this basis. Hence, it is appropriate that the Agency reports on a single operational segment basis.

# Accounts for year ended 31 March 2015

## Note 3: Staff Numbers and Related Costs

### 3.1 Staff Costs

Staff costs comprise:	2015		2014	
	Permanently employed staff £000s	Others £000s	Total £000s	Total £000s
Wages and salaries	5,125	122	5,247	5,151
Social security costs	387	0	387	364
Other pension costs	596	0	596	562
Sub-Total	6,108	122	6,230	6,077
Capitalised staff costs	0	0	0	0
Total staff costs reported in Statement of Comprehensive Expenditure	6,108	122	6,230	6,077
Less recoveries in respect of outward secondments			0	0
<b>Total net costs</b>			<b>6,230</b>	<b>6,077</b>
Total Net costs of which:			£000s	£000s
NI Blood Transfusion Service			6,230	6,077
Charitable Trust Fund			0	0
<b>Total</b>			<b>6,230</b>	<b>6,077</b>

No staff costs were charged to capital projects during the year (2014 £nil)

The Agency participates in the HSC Superannuation Scheme. Under this multi-employer defined benefit scheme both the Agency and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the DHSSPS. The Agency is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the Statement of Financial Position date and updates it to reflect current conditions. A full valuation for Resource Accounts purposes as at 31 March 2012 was certified in February 2015 and is used in the 2014/15 accounts.



## Accounts for year ended 31 March 2015

### 3.2 Average number of persons employed

The average number of whole time equivalent persons employed during the year was as follows;

	2015		2014	
	Permanently employed staff No.	Others No.	Total No.	Total No.
Medical and dental	5.1	0.4	5.5	5.2
Nursing and midwifery	50.4	0.3	50.7	51.8
Professions allied to medicine	0.0	0.0	0.0	0.0
Ancillaries	8.3	0.7	9.0	8.9
Administrative & clerical	51.2	0.9	52.1	52.0
Ambulance Staff	0.0	0.0	0.0	0.0
Works	0.0	0.0	0.0	0.0
Other professional and technical	57.0	0.0	57.0	57.1
Social services	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0
<b>Total average number of persons employed</b>	<b>172.0</b>	<b>2.3</b>	<b>174.3</b>	<b>175.0</b>
Less average staff number relating to capitalised staff costs	0.0	0.0	0.0	0.0
Less average staff number in respect of outward secondments	0.0	0.0	0.0	0.0
<b>Total net average number of persons employed</b>	<b>172.0</b>	<b>2.3</b>	<b>174.3</b>	<b>175.0</b>
Of which:				
NI Blood Transfusion Service	-	-	174.3	-
Charitable Trust Fund	-	-	0.0	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>174.3</b>	<b>-</b>

# Accounts for year ended 31 March 2015

## 3.3 Senior Employees' Remuneration

The salary, pension entitlements and the value of any taxable benefits in kind of the most senior members of the Agency were as follows:

Name	2014-15			2013-14			2014-15				
	Salary	Bonus/ Performance Pay £000	Benefits in kind (Rounded to nearest £000)	Salary £100)	Bonus/ Performance Pay £000	Benefits in kind (Rounded to nearest £000)	Real increase in pension & related lump sum £000	Total accrued pension at aged 60 & related lump sum £000	CETV at 31/03/14 £000	CETV at 31/03/15 £000	Real increase in CETV £000
<b>Non-Executive Members</b>											
Mr J Lennon	5 - 10	-	-	5 - 10	-	-	-	-	-	-	-
Mrs L Lindsay	0 - 5	-	-	0 - 5	-	-	-	-	-	-	-
Mr I Henderson	0 - 5	-	-	0 - 5	-	-	-	-	-	-	-
Mr P Cathcart	0 - 5	-	-	0 - 5	-	-	-	-	-	-	-
<b>Executive Members</b>											
Dr K Morris *	135 - 140	-	-	140 - 145	-	-	-	-	783	818	9
Pension	-	-	-	-	-	-	0-2.5	40-45	-	-	-
Lump sum	-	-	-	-	-	-	0-2.5	125-130	-	-	-
Dr J Murdock **	-	-	-	15 - 20 (100-105 full year equivalent)	-	-	-	-	-	-	-
Mr G Bell ***	-	-	-	15 - 20 (70-75 full year equivalent)	-	-	-	-	347	396	32
Mr M Barkely ****	-	-	-	-	-	-	-	-	-	-	-

\* Dr K Morris was Chief Executive until 3 August 2014 and thereafter operated at Board level as Medical Director.

\*\* Dr J Murdock was not a Board member but operated at Board level and left NIBTS on 13 June 2013.

\*\*\* Mr G Bell was Acting Chief Executive from 6 December 2013 to 28 February 2014.

\*\*\*\* Mr M Barkley Associate of the HSC Leadership Centre undertook the role of Interim Chief Executive from 4 August 2014.

The HSC Leadership Centre was paid £47k for this service. This is included under "Others" in note 3.1 above.

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which the disclosure applies. The CETV figures and the other pension details, include the value of any pension benefits in another scheme or arrangement which the individual has transferred to the HPSS pension scheme. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost.

CETVs are calculated within the guidelines prescribed by the Institute and Faculty of Actuaries.

Real Increase in CETV - This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.



## Accounts for year ended 31 March 2015

### 3.4 Reporting of early retirement and other compensation scheme - exit packages

There were no redundancy or early departure costs paid in 2014/15.

### 3.5 Staff Benefits

There were no staff benefits paid in 2014/15.

### 3.6 Staff Benefits

There were no retirements due to ill health during 2014/15.

# Accounts for year ended 31 March 2015

## Note 4: Operating Expenses

4.0 Operating Expenses are as follows:-

Operating Expenses are as follows:-	2015 £000s		2014 £000s	
	Agency	Consolidated	Agency	Consolidated
Purchase of care from non-HPSS bodies	0	0	0	0
Revenue grants to voluntary organisations	0	0	0	0
Capital grants to voluntary organisations	0	0	0	0
Personal social services	0	0	0	0
Recharges from other HSC organisations	32	32	48	48
Supplies and services - Clinical	14,157	14,157	14,877	14,877
Supplies and services - General Establishment	60	60	57	57
Transport	399	399	421	421
Premises	252	252	223	223
Bad debts	700	700	660	660
Rentals under operating leases	0	0	0	0
Rentals under finance leases	0	0	0	0
Finance cost of finance leases	0	0	0	0
Interest charges	0	0	0	0
PFI and other service concession arrangements service charges	0	0	0	0
Research & development expenditure	0	0	0	0
Clinical negligence - other expenditure	0	0	0	0
BSO services	89	89	48	48
Training	46	46	25	25
Professional fees	0	0	0	0
Patients travelling expenses	0	0	0	0
Costs of exit packages not provided for	0	0	0	0
Elective care	0	0	0	0
Other charitable expenditure	0	0	0	0
Miscellaneous expenditure	211	211	207	207
<b>Non cash items</b>				
Depreciation	425	425	385	385
Amortisation	10	10	10	10
Impairments	0	0	0	0
(Profit) on disposal of property, plant & equipment (excluding profit on land)	(7)	(7)	(1)	(1)
(Profit) on disposal of intangibles	0	0	0	0
Loss on disposal of property, plant & equipment (including land)	0	0	12	12
Loss on disposal of intangibles	0	0	0	0
Provisions provided for in year	(4)	(4)	(71)	(71)
Cost of borrowing of provisions (unwinding of discount on provisions)	1	1	1	1
Auditors remuneration	10	11	10	11
Add back of notional charitable expenditure	0	(1)	0	(1)
<b>Total</b>	<b>16,381</b>	<b>16,381</b>	<b>16,912</b>	<b>16,912</b>

During the year the Agency purchased no non audit services from its external auditor (NIAO).

Miscellaneous expenditure includes the following material amounts: Waste Disposal £46k, Regulatory Body fees £32k and UK Forum

Recharges £58k.



# Accounts for year ended 31 March 2015

## Note 5: Income

### 5.1 Income from Activities

	2015 £000s		2014 £000s	
	Agency	Consolidated	Agency	Consolidated
GB/Republic of Ireland Health Authorities	15	15	13	13
HSC Trusts	22,160	22,160	22,629	22,629
Non-HSC:- Private patients	8	8	8	8
Non-HSC:- Other	0	0	0	0
Clients contributions	0	0	0	0
<b>Total</b>	<b>23,183</b>	<b>23,183</b>	<b>22,650</b>	<b>22,650</b>

### 5.2 Other Operating Income

	2015 £000s		2014 £000s	
	Agency	Consolidated	Agency	Consolidated
Other income from non-patient services	0	0	0	0
Seconded staff	0	0	0	0
Charitable and other contributions to expenditure by core Agency	0	0	0	0
Donations / Government grant / Lottery funding for non current assets	0	0	0	0
Charitable income received by charitable trust fund	0	0	0	0
Investment income	0	6	0	6
Profit on disposal of land	0	0	0	0
Interest receivable	0	0	0	0
<b>Total</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>8</b>

### 5.3 Other income

	2015 £000s		2014 £000s	
	Agency	Consolidated	Agency	Consolidated
Income released from conditional grants	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INCOME</b>	<b>23,183</b>	<b>22,189</b>	<b>22,650</b>	<b>22,656</b>

# Accounts for year ended 31 March 2015

## Note 6.1: Consolidated Property, plant & equipment - year ended 31 March 2015

	Land £000s	Buildings (excluding dwellings) £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Total £000s
<b>Cost or Valuation</b>							
At 1 April 2014	1,138	9,324	137	2,079	421	803	13,902
Indexation	0	0	0	33	0	1	34
Additions	0	0	(137)	0	261	11	135
Donations / Government grant / Lottery funding	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Revaluation	387	(2,366)	0	0	0	0	(1,979)
Impairment charged to the SoCNE	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0
Reversal of impairments (indexn)	0	0	0	0	0	0	0
Disposals	0	0	0	(45)	(120)	(49)	(214)
<b>At 31 March 2015</b>	<b>1,525</b>	<b>6,958</b>	<b>0</b>	<b>2,067</b>	<b>562</b>	<b>766</b>	<b>11,878</b>
<b>Depreciation</b>							
At 1 April 2014	0	3,063	0	1,603	229	704	5,599
Indexation	0	0	0	27	0	1	28
Reclassifications	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Revaluation	0	(3,262)	0	0	0	0	(3,262)
Impairment charged to the SoCNE	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0
Reversal of impairments (indexn)	0	0	0	0	0	0	0
Disposals	0	0	0	(45)	(120)	(49)	(214)
Provided during the year	0	199	0	102	64	60	425
<b>At 31 March 2015</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,687</b>	<b>173</b>	<b>716</b>	<b>2,576</b>
<b>Carrying Amount</b>							
At 31 March 2015	1,525	6,958	0	380	389	50	9,302
At 31 March 2014	1,138	6,261	137	476	192	99	8,303
<b>Asset financing</b>							
Owned	1,525	6,958	0	380	389	50	9,302
Finance leased	0	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	0	0	0
<b>Carrying Amount</b>							
At 31 March 2015	1,525	6,958	0	380	389	50	9,302
<b>Of which:</b>							
NIBTS	1,525	6,958	0	380	389	50	9,302
Charitable Trust Fund	0	0	0	0	0	0	0

The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure Account in respect of assets held under finance leases and hire purchase contracts is £nil (2014 £nil).





# Accounts for year ended 31 March 2015

## Note 6.2: Consolidated Property, plant & equipment - year ended 31 March 2014

	Land	Buildings (excluding dwellings)	Assets under Construction	Plant and Machinery (Equipment)	Transport Equipment	Information Technology (IT)	Total
Cost or Valuation	£000s	£000s	£000s	£000s	£000s	£000s	£000s
At 1 April 2013	1,138	8,580	0	2,110	311	780	12,919
Indexation	0	744	0	47	0	1	792
Additions	0	0	137	13	137	22	309
Donations / Government grant / Lottery funding	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0
Reversal of impairments (indexn)	0	0	0	0	0	0	0
Disposals	0	0	0	(91)	(27)	0	(118)
<b>At 31 March 2014</b>	<b>1,138</b>	<b>9,324</b>	<b>137</b>	<b>2,079</b>	<b>421</b>	<b>803</b>	<b>13,902</b>
<b>Depreciation</b>							
At 1 April 2013	0	2,635	0	1,533	231	644	5,043
Indexation	0	241	0	35	0	1	277
Reclassifications	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0
Reversal of impairments (indexn)	0	0	0	0	0	0	0
Disposals	0	0	0	(79)	(27)	0	(106)
Provided during the year	0	187	0	114	25	59	385
<b>At 31 March 2014</b>	<b>0</b>	<b>3,063</b>	<b>0</b>	<b>1,603</b>	<b>229</b>	<b>704</b>	<b>5,599</b>
<b>Carrying Amount</b>							
At 31 March 2014	1,138	6,261	137	476	192	99	8,303
At 1 April 2013	1,138	5,945	0	577	80	136	7,876
<b>Asset financing</b>							
Owned	1,138	6,261	137	476	192	99	8,303
Finance leased	0	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	0	0	0
<b>Carrying Amount</b>							
At 31 March 2014	1,138	6,261	137	476	192	99	8,303
<b>Asset financing</b>							
Owned	1,138	5,945	0	577	80	136	7,876
Finance leased	0	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	0	0	0
<b>Carrying Amount</b>							
At 1 April 2013	1,138	5,945	0	577	80	136	7,876
Carrying amount comprises:							
NIBTS at 31 March 2015	1,525	6,958	0	380	389	50	9,302
NIBTS Charitable Trust fund at 31 March 2015	0	0	0	0	0	0	0
<b>At 31 March 2014</b>	<b>1,138</b>	<b>6,261</b>	<b>137</b>	<b>476</b>	<b>192</b>	<b>99</b>	<b>8,303</b>
NIBTS at 31 March 2014	1,138	6,261	137	476	192	99	8,303
NIBTS Charitable Trust fund at 31 March 2014	0	0	0	0	0	0	0
<b>At 31 March 2013</b>	<b>1,138</b>	<b>6,261</b>	<b>137</b>	<b>476</b>	<b>192</b>	<b>99</b>	<b>8,303</b>
NIBTS at 31 March 2013	1,138	5,945	0	577	80	136	7,876
NIBTS Charitable Trust fund at 31 March 2013	0	0	0	0	0	0	0
<b>At 31 March 2013</b>	<b>1,138</b>	<b>5,945</b>	<b>0</b>	<b>577</b>	<b>80</b>	<b>136</b>	<b>7,876</b>

# Accounts for year ended 31 March 2015

## Note 7.1: Consolidated Intangible assets - year ended 31 March 2015

	Software Licenses £000s	Information Technology £000s	Websites £000s	Total £000s
<b>Cost or Valuation</b>				
At 1 April 2014	0	51	0	51
Indexation	0	0	0	0
Additions	0	0	0	0
Donations / Government grant / Lottery funding	0	0	0	0
Reclassifications	0	0	0	0
Transfers	0	0	0	0
Revaluation	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0
Disposals	0	0	0	0
At 31 March 2015	<u>0</u>	<u>51</u>	<u>0</u>	<u>51</u>
<b>Amortisation</b>				
At 1 April 2014	0	26	0	26
Indexation	0	0	0	0
Reclassifications	0	0	0	0
Transfers	0	0	0	0
Revaluation	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0
Disposals	0	0	0	0
Provided during the year	0	10	0	10
At 31 March 2015	<u>0</u>	<u>36</u>	<u>0</u>	<u>36</u>
<b>Carrying Amount</b>				
At 31 March 2015	<u>0</u>	<u>15</u>	<u>0</u>	<u>15</u>
At 31 March 2014	<u>0</u>	<u>25</u>	<u>0</u>	<u>25</u>
<b>Asset financing</b>				
Owned	0	15	0	15
Finance leased	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0
<b>Carrying Amount</b>				
At 31 March 2015	<u>0</u>	<u>15</u>	<u>0</u>	<u>15</u>



# Accounts for year ended 31 March 2015

## Note 7.2: Consolidated Intangible assets - year ended 31 March 2014

Cost or Valuation	Software Licenses £000s	Information Technology £000s	Websites £000s	Total £000s
At 1 April 2013	0	51	0	51
Indexation	0	0	0	0
Additions	0	0	0	0
Donations / Government grant / Lottery funding	0	0	0	0
Reclassifications	0	0	0	0
Transfers	0	0	0	0
Revaluation	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0
Disposals	0	0	0	0
At 31 March 2014	0	51	0	51
<b>Amortisation</b>				
At 1 April 2013	0	16	0	16
Indexation	0	0	0	0
Reclassifications	0	0	0	0
Transfers	0	0	0	0
Revaluation	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0
Disposals	0	0	0	0
Provided during the year	0	10	0	10
At 31 March 2014	0	26	0	26
<b>Carrying Amount</b>				
At 31 March 2014	0	25	0	25
At 1 April 2013	0	35	0	35
<b>Asset financing</b>				
Owned	0	25	0	25
Finance leased	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0
<b>Carrying Amount</b>				
At 31 March 2014	0	25	0	25
<b>Asset financing</b>				
Owned	0	25	0	25
Finance leased	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0
At 1 April 2013	0	25	0	25
<b>Carrying amount comprises:</b>				
NIBTS at 31 March 2015	0	15	0	15
NIBTS Charitable Trust fund at 31 March 2015	0	0	0	0
	0	15	0	15
NIBTS at 31 March 2014	0	25	0	25
NIBTS Charitable Trust fund at 31 March 2014	0	0	0	0
	0	25	0	25
NIBTS at 31 March 2013	0	35	0	35
NIBTS Charitable Trust fund at 31 March 2013	0	0	0	0
	0	35	0	35

# Accounts for year ended 31 March 2015

## Note 8: Financial Instruments

	2015			2014		
	Investments £000s	Assets £000s	Liabilities £000s	Investments £000s	Assets £000s	Liabilities £000s
Balance at 1 April	184	0	0	172	0	0
Additions	6	0	0	6	0	0
Disposals	0	0	0	0	0	0
Revaluations	11	0	0	6	0	0
Balance at 31 March	201	0	0	184	0	0
NIBTS	0	0	0	0	0	0
Charitable trust fund	201	0	0	184	0	0
	201	0	0	184	0	0

## Note 8.1: Market value of investments as at 31 March 2015

	Held in UK £000s	Held outside UK £000s	2015 Total £000s	2014 Total £000s
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF	201	0	201	184
Investments in a Common Deposit Fund or Investment Fund	0	0	0	0
Unlisted securities	0	0	0	0
Cash held as part of the investment portfolio	0	0	0	0
Investments in connected bodies	0	0	0	0
Other investments	0	0	0	0
	0	0	0	0
Total market value of fixed asset investments	201	0	201	184

## Note 9: Assets classified as held for sale

NIBTS did not hold any assets classified as held for sale in 2013/14 or 2014/15.



# Accounts for year ended 31 March 2015

## Note 10: Impairments

	2015		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the period	0	0	0
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	0	0	0
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	0	0	0

	2014		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the period	0	0	0
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	0	0	0
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	0	0	0

## Note 11: Inventories

Classification	2015 £000s		2014 £000s	
	Agency	Consolidated	Agency	Consolidated
Clinical Supplies	1,392	1,392	1,805	1,805
General Supplies	10	10	5	5
Establishment	55	55	39	39
Premises	0	0	7	7
Miscellaneous	10	10	9	9
<b>Total</b>	<b>1,467</b>	<b>1,467</b>	<b>1,865</b>	<b>1,865</b>

# Accounts for year ended 31 March 2015

## Note 12: Trade Receivables and Other Current Assets

### Note 12.1: Trade receivables and other current assets

Amounts falling due within one year	2015 £000s		2014 £000s	
	Agency	Consolidated	Agency	Consolidated
Trade receivables	315	315	651	651
Deposits and advances	2	2	0	0
VAT receivable	192	192	454	454
Other receivables - not relating to fixed assets	0	0	0	0
Other receivables - relating to property plant and equipment	0	0	0	0
Other receivables - relating to intangibles	0	0	0	0
<b>Trade and other receivables</b>	<b>509</b>	<b>509</b>	<b>1,105</b>	<b>1,105</b>
Prepayments and accrued income	15	15	0	0
Current part of PFI and other service concession arrangements prepayment	0	0	0	0
<b>Other current assets</b>	<b>15</b>	<b>15</b>	<b>0</b>	<b>0</b>
Carbon reduction commitment	0	0	0	0
<b>Intangible current assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amounts falling due after more than one year</b>				
Trade receivables	0	0	0	0
Deposits and advances	0	0	0	0
Other receivables	0	0	0	0
<b>Trade and other receivables</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prepayments and accrued income	0	0	0	0
<b>Other current assets falling due after more than one year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<b>509</b>	<b>509</b>	<b>1,105</b>	<b>1,105</b>
<b>TOTAL OTHER CURRENT ASSETS</b>	<b>15</b>	<b>15</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTANGIBLE CURRENT ASSETS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL RECEIVABLES AND OTHER CURRENT ASSETS</b>	<b>524</b>	<b>524</b>	<b>1,118</b>	<b>1,118</b>

The balances are net of a provision for bad debts of £nil (2014 £nil)



## Accounts for year ended 31 March 2015

### Note 12.2: Trade receivables and other current assets: Intra-Government balances

	Amounts falling due within 1 year 2014/15 £000s	Amounts falling due within 1 year 2013/14 £000s	Amounts falling due after more than 1 year 2014/15 £000s	Amounts falling due after more than 1 year 2013/14 £000s
Balances with other central government bodies	192	454	0	0
Balances with local authorities	0	0	0	0
Balances with NHS /HSC Trusts	319	640	0	0
Balances with public corporations and trading funds	0	0	0	0
<b>Intra-government balances</b>	<b>511</b>	<b>1,094</b>	<b>0</b>	<b>0</b>
Balances with bodies external to government	13	1	0	0
<b>Total receivables and other current assets at 31 March</b>	<b>524</b>	<b>1,118</b>	<b>0</b>	<b>0</b>

### Note 13: Cash and Cash Equivalents

	2015 £000s		2014 £000s	
	Agency	Consolidated	Agency	Consolidated
Balance at 1st April	27	27	42	42
Net change in cash and cash equivalents	846	846	(15)	(15)
<b>Balance at 31st March</b>	<b>873</b>	<b>873</b>	<b>27</b>	<b>27</b>

	2015 £000s		2014 £000s	
	Agency	Consolidated	Agency	Consolidated
The following balances at 31 March were held at				
Commercial banks and cash in hand	873	873	27	27
<b>Balance at 31st March</b>	<b>873</b>	<b>873</b>	<b>27</b>	<b>27</b>

# Accounts for year ended 31 March 2015

## Note 14: Trade Payables and Other Current Liabilities

### 14.1: Trade payables and other current liabilities

Amounts falling due within one year	2015 £000s		2014 £000s	
	Agency	Consolidated	Agency	Consolidated
Other taxation and social security	113	113	113	113
VAT payable	0	0	0	0
Bank overdraft	0	0	0	0
Trade capital payables - property, plant and equipment	11	11	184	184
Trade capital payables - intangibles	0	0	0	0
Trade revenue payables	1,430	1,430	1,400	1,400
Payroll payables	150	150	128	128
Clinical negligence payables	0	0	0	0
RPA payables	0	0	0	0
BSO payables	31	31	101	101
Other payables	79	79	83	83
Accruals and deferred income	109	109	64	64
Accruals and deferred income - relating to property, plant & equipment	0	0	0	0
Accruals and deferred income - relating to intangibles	0	0	0	0
<b>Trade and other payables</b>	<b>1,923</b>	<b>1,923</b>	<b>2,073</b>	<b>2,073</b>
Current part of finance leases	0	0	0	0
Current part of long term loans	0	0	0	0
Current part of imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	0	0	0	0
<b>Other current liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Carbon reduction commitment	0	0		0
<b>Intangible current liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total payables falling due within one year</b>	<b>1,923</b>	<b>1,923</b>	<b>2,073</b>	<b>2,073</b>
Amounts falling due after more than one year				
Other payables, accruals and deferred income	0	0	0	0
Trade and other payables	0	0	0	0
Clinical negligence payables	0	0	0	0
Finance leases	0	0	0	0
Imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	0	0	0	0
Long term loans	0	0	0	0
<b>Total non current other payables</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES</b>	<b>1,923</b>	<b>1,923</b>	<b>2,073</b>	<b>2,073</b>





## Accounts for year ended 31 March 2015

### 14.2 Trade payables and other current liabilities - Intra-government balances

	Amounts falling due within 1 year 2014/15 £000s	Amounts falling due within 1 year 2013/14 £000s	Amounts falling due after more than 1 year 2014/15 £000s	Amounts falling due after more than 1 year 2013/14 £000s
Balances with other central government bodies	191	192	0	0
Balances with local authorities	0	1	0	0
Balances with NHS /HSC Trusts	554	325	0	0
Balances with public corporations and trading funds	0	0	0	0
Intra-government balances	745	518	0	0
Balances with bodies external to government	1,178	1,555	0	0
Total payables and other liabilities at 31 March	1,923	2,073	0	0

### 14.3 Loans

NIBTS did not have any loans payable at either 31 March 2015 or 31 March 2014.

# Accounts for year ended 31 March 2015

## Note 15: Prompt Payment Policy

### 15.1 Public Sector Payment Policy - Measure of Compliance

The Department requires that HSC bodies pay their non HSC trade creditors in accordance with applicable terms and appropriate Government Accounting guidance. The Agency's payment policy is consistent with applicable terms and appropriate Government Accounting guidance and its measure of compliance is:

	2015 Number	2015 Value £000s	2014 Number	2014 Value £000s
Total bills paid	3,320	16,796	3,132	16,675
Total bills paid within 30 day target or under agreed payment terms	2,913	15,396	2,788	15,845
% of bills paid within 30 day target or under agreed payment terms	87.7%	91.7%	89.0%	95.0%
Total bills paid within 30 days of receipt of an undisputed invoice*	2,913	15,396	2,788	15,845
% of bills paid within 30 days of receipt of an undisputed invoice	87.7%	91.7%	89.0%	95.0%
Total bills paid within 10 day target	1,977	12,166	1,988	13,740
% of bills paid within 10 day target	59.5%	72.4%	63.5%	82.4%

### 15.2 The Late Payment of Commercial Debts Regulations 2002

	£
Amount of compensation paid for payment(s) being late	0
Amount of interest paid for payment(s) being late	0
<b>Total</b>	<b>0</b>

This is also reflected as a fruitless payment in note 26

\* New late payment legislation (Late Payment of Commercial Debts Regulations 2013) came into force on 16 March 2013. The effect of the new legislation is that a payment is normally regarded as late unless it is made within 30 days after receipt of an undisputed invoice.



## Accounts for year ended 31 March 2015

### Note 16: Provision for Liabilities and Charges - 2015

	Pensions relating to former directors £000s	Pensions relating to other staff £000s	Clinical negligence £000s	CSR restructuring £000s	Other £000s	2015 £000s
Balance at 1 April 2014	0	19	0	0	13	32
Provided in year	0	0	0	0	5	5
(Provisions not required written back)	0	(1)	0	0	(8)	(9)
(Provisions utilised in the year)	0	(2)	0	0	(5)	(7)
Cost of borrowing (unwinding of discount)	0	1	0	0	0	1
At 31 March 2015	0	17	0	0	5	22

Comprehensive Net Expenditure Account charges	2014 £'000	2015 £000s
Arising during the year	5	13
Reversed unused	(9)	(84)
Cost of borrowing (unwinding of discount)	1	1
Total charge within Operating expenses	(3)	(70)

#### Analysis of expected timing of discounted flows

	Pensions relating to former directors £000s	Pensions relating to other staff £000s	Clinical negligence £000s	CSR restructuring £000s	Other £000s	2015 £000s
Not later than one year	0	0	0	0	5	5
Later than one year and not later than five years	0	17	0	0	0	17
Later than five years	0	0	0	0	0	0
At 31 March 2015	0	17	0	0	5	22

Provisions have been made for two types of potential liability: early retirement relating to the future liabilities for the Agency Board based on information provided by HSC Superannuation Branch Employers and Occupier's claims based on information provided by BSO Legal Services.

# Accounts for year ended 31 March 2015

## Note 16: Provision for Liabilities and Charges - 2014

	Pensions relating to former directors £000s	Pensions relating to other staff £000s	Clinical negligence £000s	CSR restructuring £000s	Other £000s	2014 £000s
Balance at 1 April 2013	0	41	0	0	65	70
Provided in year	0	0	0	0	13	13
(Provisions not required written back)	0	(21)	0	0	(63)	(84)
(Provisions utilised in the year)	0	(2)	0	0	(2)	(4)
Cost of borrowing (unwinding of discount)	0	1	0	0	0	1
At 31 March 2014	0	19	0	0	13	32

### Analysis of expected timing of discounted flows

	Pensions relating to former directors £000s	Pensions relating to other staff £000s	Clinical negligence £000s	CSR restructuring £000s	Other £000s	2014 £000s
Not later than one year	0	0	0	0	13	13
Later than one year and not later than five years	0	19	0	0	0	19
Later than five years	0	0	0	0	0	0
At 31 March 2014	0	19	0	0	13	32

Provisions have been made for three types of potential liability: early retirement relating to the future liabilities for the Agency Board based on information provided by HSC Superannuation Branch employment law and clinical negligence claims based on information provided by BSO Legal Services.



# Accounts for year ended 31 March 2015

## Note 17: Capital Commitments

	2015 £'000s	2014 £'000s
Contracted capital commitments at 31 March not otherwise included in these financial statements		
Property, Plant & Equipment	0	112
Intangible assets	0	0
	<hr/>	<hr/>
	0	112

## Note 18: Commitments Under Leases

### 18.1 Operating Leases

The Agency had no commitments under operating leases at either 31 March 2015 or 31 March 2014

### 18.2 Finance Leases

The Agency had no commitments under finance leases at either 31 March 2015 or 31 March 2014.

## Note 19: Commitments Under PFI and other Service Concession Arrangement Contracts

The Agency has no PFI contracts.

## Note 20: Other Financial Commitments

The Agency did not have any other financial commitments at either 31 March 2015 or 31 March 2014.

# Accounts for year ended 31 March 2015

## **Note 21: Financial Guarantees**

The Agency has not entered into quantifiable guarantees, indemnities or provided Letters of Comfort.

The Agency did not have any financial instruments at either 31 March 2015 or 31 March 2014.

## **Note 22: Contingent Liabilities**

The Agency had no contingent liabilities at either 31 March 2015 or 31 March 2014.

## **Note 23: Related Party Transactions**

NI Blood Transfusion Service (Special Agency) is an arms length body of the Department of Health Social Services and Public Safety.

During the year NIBTS has had various material transactions with that Department and with other entities for which the Department of Health, Social Services and Public Safety is regarded as the parent Department.

These are :

Belfast HSC Trust, South Eastern HSC Trust, Southern HSC Trust, Northern HSC Trust, Western HSC Trust, Health and Social Care Board and Business Services Organisation.

During the year, none of the board members, members of the key management staff or other related parties has undertaken any material transactions with the Agency.

## **Note 24: Third party assets**

The Agency does not hold any third party assets.



# Accounts for year ended 31 March 2015

## Note 25: Financial Performance Targets

### 25.1 Revenue Resource Limit

The Agency is given a Revenue Resource Limit (RRL) which it is not permitted to overspend. The Revenue Resource Limit for NI Blood Transfusion Service is calculated as follows:

	2015 Total £000s	2014 Total £000s
HSCB	0	0
PHA	0	0
SUMDE & NIMDTA	0	0
DHSSPS ( excludes non cash)	0	0
Other Government Departments	0	0
Non cash RRL (from DHSSPS)	435	346
<b>Total agreed RRL</b>	<b>435</b>	<b>346</b>
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	0	0
<b>Total Revenue Resource Limit to Statement Comprehensive Net Expenditure</b>	<b>435</b>	<b>346</b>

### 25.2 Capital Resource Limit

The Agency is given a Capital Resource Limit (CRL) which it is not permitted to overspend.

	2015 Total £000s	2014 Total £000s
Gross capital expenditure	135	233
Less charitable trust fund capital expenditure	0	0
(Receipts from sales of fixed assets)	(7)	(1)
<b>Net capital expenditure</b>	<b>128</b>	<b>232</b>
<b>Capital Resource Limit</b>	<b>132</b>	<b>234</b>
<b>Overspend/(Underspend) against CRL</b>	<b>(4)</b>	<b>(2)</b>

# Accounts for year ended 31 March 2015

## 25.3 Financial Performance Target

The Agency is required to ensure that it breaks even on an annual basis by containing its net expenditure to within 0.25 % of RRL plus income from activities.

	2015 £000s	2014 £000s
Net Expenditure	(428)	(399)
RRL	346	346
Surplus / (Deficit) against RRL	7	7
Break Even cumulative position(opening)	778	771
Break Even cumulative position (closing)	<u>785</u>	<u>778</u>
RRL and Income		
RRL	435	346
Income per note 5.1	22,183	22,650
Total for inclusion in materiality test	<u>22,618</u>	<u>22,996</u>
Materiality Test:		
	2015 %	2014 %
Break Even in year position as % of RRL & Income	<u>0.03%</u>	<u>0.03%</u>
Break Even cumulative position as % of RRL	<u>3.47%</u>	<u>3.38%</u>





# Accounts for year ended 31 March 2015

## Note 26: Losses and Special Payments

Type of loss and special payment	Number of Cases	2014-15	2013-14
		£	£
<b>Cash losses</b>			
Cash Losses - Theft, fraud etc	0	0	0
Cash Losses - Overpayments of salaries, wages and allowances	0	0	0
Cash Losses - Other causes	0	0	0
	0	0	0
<b>Claims abandoned</b>			
Waived or abandoned claims	0	0	0
	0	0	0
<b>Administrative write-offs</b>			
Bad debts	0	0	0
Other	0	0	0
	0	0	0
<b>Fruitless payments</b>			
Late Payment of Commercial Debt	0	0	0
Other fruitless payments and constructive losses	0	0	0
	0	0	0
<b>Stores losses</b>			
Losses of accountable stores through any deliberate act	0	0	0
Other stores losses	4	16,314	669
	4	16,314	669
<b>Special Payments</b>			
Compensation payments			
- Clinical Negligence	0	0	0
- Public Liability	0	0	0
- Employers Liability	0	0	0
- Other	0	0	0
	0	0	0
Ex-gratia payments	0	0	0
Extra contractual	0	0	0
Special severance payments	0	0	0
	0	0	0
<b>TOTAL</b>	<b>4</b>	<b>16,314</b>	<b>669</b>

## Accounts for year ended 31 March 2015

### 26.1 Special Payments

There were no other special payments or gifts made during the year.

### 26.2 Other Payments

There were no other payments made during the year.

### 26.3 Losses and Special Payments over £250,000

There were no losses or special payments over £250,000 during the year.

### **Note 27: Post Balance Sheet Events**

There are no post balance sheet events having a material effect on the accounts.

### **Note 28: Date Authorised for Issue**

The Accounting Officer authorised these financial statements for issue on 28 July 2015.



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