

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

ANNUAL REPORT & ACCOUNTS

For the year ended 31 March 2014



## Mission Statement

“NIBTS aspires to be the best Transfusion Service that it can:

- The best care for our donors
- The best service for our patients
- The best development for our staff”

## Core Values

### **To achieve through people**

- by working to the highest standards of safety and quality
- by working together to get things right
- by striving to meet the needs of our customers

### **To respect people**

- by listening and by communicating clearly and openly
- by involving people in planning and decision making

### **To encourage people**

- to develop and be innovative
- by giving feedback
- by recognising achievements



Northern Ireland Blood Transfusion Service

# Annual Report & Accounts For the year ended 31 March 2014

Laid before the Northern Ireland Assembly  
under Article 90(5) of the Health and Personal Social Services (NI) Order 1972  
by the Department of Health, Social Services and Public Safety

On  
2 September 2014  
Northern Ireland





# Northern Ireland Blood Transfusion Service

(A Special Agency of the HSC)

## ANNUAL REPORT 2013/14

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## Chairman's Statement



In the past year we have had inspections from the Medicines and Healthcare products Regulatory Agency (MHRA) and our laboratories have been inspected as part of the Clinical Pathology Accreditation process.

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. For this we owe a special thanks to our donors who make this possible 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 our laboratories have been inspected as part of the Clinical Pathology Accreditation process. These inspections will require a range of 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 be a particular focus of the Board's work over the next year.

We are as ever wholly dependent on all the members of our staff in meeting the standards of excellence which we have 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.

A handwritten signature in black ink that reads "Jim Lennon". The signature is written in a cursive, flowing style.

Jim Lennon  
Chairman  
30/06/2014



## Chief Executive's Report



NIBTS is a licenced facility and its operations across four domains are regulated. In this year's report I have focused on the highlights for three of these domains.

Blood collection has been particularly strong in the latter half of the year with overall red cell stocks of greater than 10 days issuable stock index for the majority of reports. We report red cell stock information twice a day and there is a daily figure based on what we issue for a particular group in the preceding year. This is referred to as the issuable stock index. There has been rationalisation of hospital blood banks during this period in the Belfast Health and Social Care Trust. Also important changes in clinical practice in cancer medicine mean patients are only transfused at lower levels of haemoglobin. Both these initiatives have led to a reduction in demand.

We have also maintained our good result in relation to platelets issued as apheresis components. Apheresis platelet donations are given as a single donation and have a more consistent yield and better compliance with quality specification. Contrasting with other UK Blood Services we have maintained a result of 85%.

In the area of processing we have deployed a new blood pack which is achieving improved compliance with quality specification. This blood pack was procured through a UK and European wide exercise and has delivered considerable savings for this key consumable item.

This is the first full year when all mandatory testing has been completed in house. Previously outsourced tests have been

brought back to NIBTS which has increased our flexibility of response and gives us greater security in terms of test results.

In terms of the donors and patients whom we serve, we have introduced a number of new products and services:

- We have procured a new state of the art up to date design mobile donation unit or Blood Mobile which offers more comfort, security and a safer environment for our donors and attending staff.
- Patients with haemochromatosis which is a condition characterised by excess absorption of dietary iron and has a high prevalence in the Northern Ireland population who are treated by phlebotomy or blood letting are now received by NIBTS as donors. After the initial intense phlebotomy phase they may now attend their local blood donor clinic for maintenance.
- There are a small number of patients with an ophthalmic condition for which the optimum treatment is bathing of the corneal surface of the eye with their own serum (the component of a blood donation which remains after the red cells have clotted). We have introduced this service for patients in Northern Ireland in this year.
- As a further product safety enhancement transfusion recipients born after 01 January 1996 may receive a component known as methylene blue treated and removed cryoprecipitate. This is a precautionary measure against transfusion transmissible variant Creutzfeld Jakob disease (vCJD).

Each of these small but significant advances make a very big difference for these niche groups of patients and NIBTS and its staff take great pride in being able to deliver on them.

Dr K Morris  
Chief Executive  
30/06/2014

# 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

Chief Executive              Dr Kieran Morris  
Medical Director              Dr Joanne Murdock  
   (until 13 June 2013)  
   Dr Charlie Martyn  
   (Interim medical Director)

The Agency Board has two sub-committees which report to it; the Audit Committee met four times during the year and the Governance and Risk Management Committee met four times during the year.

In terms of operational oversight the senior management team is the executive arm and meets every month. It provides quality assured data information for the Board and the following structured reports are formally reviewed:

- Progress against objectives set by Department of Health
- 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 2014 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).







## Director's Report

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.

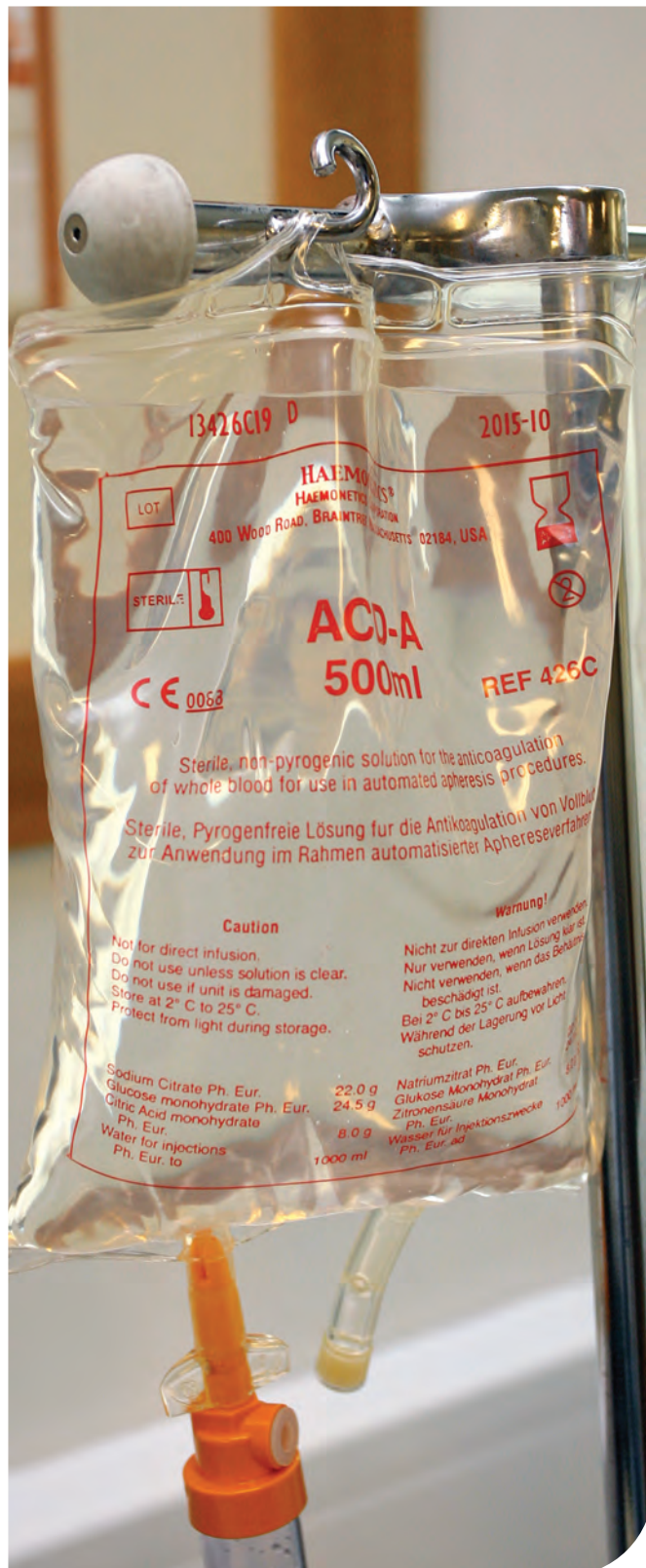
NIBTS' sickness absence rate is reported as 6.61% for the year ended 31 March 2014. In terms of treatment of pension liabilities, there is a detailed note in the annual financial statements (note 3.3, page 71) which, together with the information given in the Remuneration Report, page 29, provides full disclosure.

NIBTS did not make any charitable donations in 2013/14.

The Northern Ireland Audit Office (NIAO) is responsible for the audit of NIBTS. NIAO has appointed KPMG to undertake the statutory audit of NIBTS on its behalf. The notional cost of the audit for the year ended 31 March 2014 which pertained solely to the audit of the accounts, was £9,800. 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' 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.



Dr K Morris  
Chief Executive  
30/06/2014

# Management Commentary

The Agency is funded through service and budget agreements with Health and Social Care Board (HSCB) and HSC Trusts to recover the cost of services provided. 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. The Agency operates with a capital asset base of approximately £8m and new capital schemes are funded by DHSSPS.

As a supplier of critical blood and blood products to hospitals through public funding, the future financial viability is secure and the service will continue to be required on an ongoing basis.

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 to the care and welfare of its donors who are voluntary and non-remunerated in accordance with best practice.

In 1994 under an Establishment Order, NIBTS was set up as



an independent Special Agency of the health service in Northern Ireland.

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 number 11437 and Wholesale Dealers Licence, licence number 11437 and these are granted by the regulatory body which is the Medicines and Health Care products Regulatory Agency (MHRA). This is the competent authority for ensuring compliance with the Blood Safety and Quality Regulations (BSQR) which was transposed from European Union directive 2002/50 into UK law, 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) for the Belfast Cord Blood Bank.

NIBTS is also accredited with the Clinical Pathology Accreditation scheme and has ISO 15187 certification awarded by the UK Assessment Scheme (UKAS) 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.

The end of year performance report for 2013/14 indicates 90% of the objectives set by the Department of Health 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 Arms Length Body (ALB), in this case, NIBTS. Where objectives have not been met the



## Management Commentary

reasons are external factors such as the implementation of Shared Services in Finance, Procurement and Logistics (FPL) and Human Resources, Payment, Travel and Subsistence (HRPTS).

The following highlights from the performance review 2013/14 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
- Active donor panel list and replacement donor targets exceeded
- Satisfactory assurance for controls assurance standards and finance, governance and risk management reviews externally verified by internal audit
- CPA accreditation and ISO 15187 certification for diagnostic screening and patient testing laboratories
- MHRA inspection visit 25-29 November 2013 highlighted an improvement action for building capacity plans for senior management and other staffing resources. There was an exceptional set of circumstances in latter half of 2013 with the prolonged absence of a small number of senior staff which tested NIBTS contingency arrangements. This and other improvement actions recommended by the MHRA have been implemented and are near completion.
- Full roll out and implementation of HRPTS

In relation to blood safety initiatives the Safety and Advisory Committee for Blood, Tissues and Organs makes recommendations. Funding implications in relation to these have been signalled to HSCB. Current recommendations relate to removing plasma from platelet donations and replacement with platelet additive solutions as a vCJD risk reduction measure.

In relation to principal risks, NIBTS scans the horizon and has a number of important information schemes on its radar. These include the UK Blood Transfusion Services Forum of Chief Executives and Medical Directors, Joint Professional Advisory Committee of the UK Blood

Transfusion Services which advises on new and emerging professional standards, 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, and SaBTO and the UK Departments of Health which develop policy in relation to whole blood and tissue donors and their clinical application. 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. In every case up until now, funding and other resources have been allocated by either the Department of Health or HSCB and there is no reason to believe that the situation will change.

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, 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. A good example of this in practice in the last year was lessons learned in relation to emergency planning.

Public Service Agreement targets do not generally apply to NIBTS. Objectives are agreed with sponsor branch, DHSSPS,

## Management Commentary

as NIBTS is an ALB. Transforming Your Care references the feasibility of integrating the blood supply chain. Currently NIBTS is the supplying blood centre and hospital blood banks distribute to the clinical area. NIBTS has had initial scoping meetings with BHSCT in relation to this in the last year.

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.

NIBTS has a corporate and social responsibility to help provide a better environment for the people of Belfast and Northern Ireland. Utilities are provided by the Belfast Health

and Social Care Trust who provide metering for energy and water which provides information on where and when these resources are being used. Areas of waste can be identified as opportunities for improvement.

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 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 175. There were no 'off-pay-roll' engagements at a cost of over £58,200 in place as at 31 January 2014.

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.





# Blood Donation Programme

During the year blood collection/ demand/ issues showed a reduction of up to 5%. Plateletpheresis donation remained largely unchanged; however, demand for platelets increased by almost 3%. Blood stocks average levels were over seven days, with all blood groups on target. Due to a number of issues including a reduction in demand and some staffing issues, a significant number of sessions were withdrawn from the programme.

At the end of the year there were 62,347 donors on the NIBTS panel, but some work remains to be undertaken to cleanse some semi-redundant donor panels. Again our new donor recruitment target of 8,000 p.a was exceeded, and this was complemented by a small reduction in donor deferral.

2013/14 also marked the completion of Year 3 of the 2011-2015 Donor Programme Strategy where again there was good progress on a number fronts.

## Donation activity 2012/13 and 2013/14

Donation activity	2013/14	2012/13
Whole blood donations	55,055	57,409
Whole blood attendance	65,613	68,604
New donor attendance	8,781	9,152
Donor panel	62,347	62,944
Plateletpheresis donation	4,561	4,649
Total donations (inc 602 Haemochrom.)	60,218	62,058
Overall deferral rate (%)	16.1	16.3
New donor deferral rate (%)	29.2	30.1
Whole blood issues to hospitals (adult equivalent units)	50,356	53,154

## Personal and Public Involvement (PPI)

Our three sub-groups of the Blood Transfusion Service Communities Partnership (BTSCP) met again on seven occasions. Central to discussions at BTSCP were session organisation, donor recruitment (including donor selection issues), and communication across a number of areas of interest to donors and the general public.

The Partnership continues to play an important role in the monitoring of our services to donors and key to this was the quarterly and annual review of complaints. Reports on this area are also circulated to the Patient and Client Council (PCC).



# 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 2013/14 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.	Deployment of Europack (European wide procurement of blood pack) follow extensive validation, compliance with increased quality requirements and significant cost reduction.
Automated Serology:  <ul style="list-style-type: none"> <li>Blood Donor Grouping Laboratory</li> <li>Antenatal blood grouping and antibody screening laboratory</li> </ul>	Blood grouping of all donations.  Blood grouping and antibody screening of all donations including medical reporting of at risk pregnancy results.	Appointment of Consultant in Transfusion Medicine with day to day responsibility for patient testing.  Appointment of Specialty Doctor in Transfusion Medicine to assist and support consultant.
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.	Implementation of new clinical practice guideline in relation to pre-transfusion testing.  Introduction of serial anti-A, anti-B titration studies to support living donor renal transplant programme.
Transfusion microbiology laboratory	Testing of all donations for infectious diseases markers.  Antenatal screening for infectious diseases in pregnancy.	Preparation of user specification to inform procurement exercise for a single platform test solution which will potentially generate significant cost savings.
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.

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 2013/14	Numbers issued 2012/13	Numbers issued 2011/12
Red cell units (adult)	50,116	52,608	53,609
Platelets (adult therapeutic doses)	8,400	8,189	8,028
Fresh frozen plasma components	5,000	5,392	6,134
Pooled cryoprecipitate	1,000	1,099	1,081



## Laboratory Services & Clinical Interface

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 2013/14	Amount issued 2012/13	Amount issued 2011/12
Human normal IVIgG	121,000 grammes	115,000 grammes	114,000 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	2013/14	2012/13
Patient samples tested	50,022	51,529
ABO groups	61,786	63,647
Rh (D) types	123,572	127,294
Antibody investigations	1,869	1,539
Antibody titrations	1,358	1,292
Anti-D, Anti-c quantitations	277	248
Clinically significant antibodies detected	799	551

# Laboratory Services & Clinical Interface

## Blood Group Reference Laboratory

Activity	2013/14	2012/13
Specialist serological investigations	2,019	1,911
ABO groups	2,136	2,007
Rh(D) types	2,136	2,007
Other blood group antigen system typings	5,011	5,027
Phenotyped red cell units supplied	2,215	1,871
Cross matched units supplied	1,258	1,257
Specialist platelet antibody investigations – antibody screens	39	38
Specialist platelet antibody investigations – antibody identification	39	31

## Transfusion Microbiology Laboratory – Infectious Diseases Screening in Pregnancy

Activity	2013/14	2012/13
Anti-HIV antibody screen	25,105	25,621
Hepatitis B surface antigen screen	25,132	25,659
Rubella immunity check	25,198	25,286
Anti-syphilis antibody screen	25,157	24,782

## Clinical Interface

The haemovigilance function in Northern Ireland is recognised as being particularly strong. This is reflected in restrictive red cell transfusion practice which is within appropriate clinical practice guidelines. Annual issues of red cells in 2013/14 of 50,116 represent 28.2 per 1,000 capita Northern Ireland population and this is the lowest number of red cell issues in EU 28.

Northern Ireland is the only region in the UK and Ireland which has mandatory competency testing for the essential elements of the blood transfusion chain which include sampling, labelling, ordering and requesting, delivery to the clinical area and administration of a blood component. This follows on the national patient safety agency safer practice notice and also coincides with a reduction in the number of reports of serious adverse events to the haemovigilance reporting scheme known as Serious Hazards of Transfusion (SHOT UK).

NIBTS hosts the Northern Ireland Transfusion Committee which oversees individual hospital transfusion committees which support hospital transfusion teams which deliver the haemovigilance function on the ground. Other important results include an appropriate use of platelet components audit, finished in year with an action plan for improvement which is being implemented. This is anticipated to control the demand for platelet components and evidence compliance with clinical practice guidelines.





# 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 continue to drive actions at a local level and there is also Board and SMT oversight of corporate actions via an agreed continuous improvement plan. HR continues 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 2013/14. During the year there was a continued push toward improving communications with staff. The organisation undertook specific management development initiatives and rolled out tailored programmes for middle managers involving 360o appraisal and a leadership development programme.

## HR Strategy & Corporate Services Action Plan

The HR & Corporate Services Department took forward a range of actions arising out of a strategic action plan. In particular the department was responsible for management in a range of areas including eight separate areas of governance, all of which maintained substantive compliance. The department continued to be heavily involved in preparations in relation to the planning, implementation and roll out of new systems involving procurement and HR. The co-ordination of efforts central to liP accreditation as well as absence management initiatives and a range of estates and facilities projects have continued to be central to the work of the Department during the course of the year.

## Equality and Human Rights

The organisation continued to liaise closely 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 2013/14.



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 2013/14 NIBTS continued to record progress against its Equality Scheme commitments.

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

## Health and Safety

NIBTS' Health and Safety Committee continued to make encouraging progress on a range of issues in 2013/14 including its planned programme of risk assessments. The environmental management controls assurance standard was externally verified as substantively compliant. As in previous years 2013/14 witnessed another year of a very low number of 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.

## Fire Safety

No fire safety incidents were recorded during 2013/14. The Health and Safety Committee continued to discuss fire safety governance arrangements and there were also dedicated fire wardens for the organisation. Fire risk assessments were undertaken during the year with no adverse findings.

# Governance Arrangements

## Governance Arrangements

The Business Services Organisation internal audit function completes an annual review of financial management, governance and risk management. In each case satisfactory assurance was reported 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 for the Permanent Secretary 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 is maintained. The MHRA made a licensing inspection visit in November 2013 and identified some weaknesses in resource and contingency planning. There was an exceptional set of circumstances in that a small number of senior staff had prolonged leave of absence. Contingency was tested and following a root cause analysis a detailed action plan has been submitted to the regulator and accepted.

NIBTS diagnostic screening and patient testing laboratories received an accreditation visit in March 2014. This had a very satisfactory outcome, CPA accreditation is confirmed, and certification of the new emerging professional standard





# Governance Arrangements



ISO 15187 has been offered and recommended to the UKAS Advisory Board. ISO 15187 is not yet in effect but NIBTS availed of the opportunity to be assessed against this standard and achieved dual accreditation.

## 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 – information management, medical devices

and equipment and waste and environmental management are also externally verified as substantively compliant.

## 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. Risk Management has also been

incorporated into the Incident Management and Validation Procedures within NIBTS.

## Information Governance and Records Management

Information Governance encompasses the areas of Records Management, Data Protection and Freedom of Information. During the financial year 2013/14 NIBTS has received and responded to 13 requests for information under the Freedom of Information Act and five requests under the Data Protection Act.

NIBTS continued to improve governance processes throughout 2013/14. A new Information Management Controls Assurance Standard was introduced and implemented. BSO Internal Audit completed an assessment of the organisations performance against this standard at the end of the financial year with the organisation achieving moderate compliance. Plans will be implemented during 2013/14 to further improve the level of compliance.

During the year there was one incident of potential data loss reported to the DHSSPS, HSCB and the Information Commissioners Office. This related to the internal loss of a small number of records, there is no evidence or reason to believe these records left the premises. As a result of this incident a new procedure for the internal tracking of records was developed and implemented, all bodies alerted indicated that no further action was required.

## Emergency Planning

NIBTS participated locally in the Health Countermeasures Group chaired by the Chief Medical Officer and the Emergency Planning Forum. There was a platelet shortage in June 2013 and important lessons in relation to communication were learned and acted upon. NIBTS were also involved in preparation for two major events in Northern Ireland during 2013, the G8 Summit and the World Police and Fire Games. Both events passed off without incident.

# 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 2013/14, NIBTS achieved the agreed cash release target for the year.

The full financial statements are shown in pages 36 to 94 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.

In the current year HSC bodies are required to consolidate Charitable Trust Fund Accounts into the public fund financial statements. This consolidation is reflected in the accounts presented on pages 36 to 94. 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 (2013: £0.104 surplus). Against RRL plus income from activities of £22.996m (2013: £22.402) this represents a surplus of 0.03% (2013: 0.46%). Accordingly, the breakeven objective for the year has been achieved.

During the year NIBTS received income of £22.650m (2013: £21.937m). This comprised of £8.832m (2013: £8.035m) in respect of Haemophilia Blood Products and Patient Testing Services from the Health and Social Care Board and £13.797m (2013: £13.857m) for the supply of blood and blood products from Trusts. Other income amounted to £0.021m (2013: £0.045m).

During the year the NIBTS spent £22.989m (2013: £22.298m). The majority of the expenditure was spent on Clinical Supplies and Services £14.877m (65%). The average number of whole time equivalent persons employed during the year was 175 and expenditure on these staff amounted to £6.077 (26%). The remaining 9% of expenditure was on Other Operating Expenses £1.689m (7%) and Non cash items £0.338m (2%).

The key movements in expenditure related to an increase in expenditure of £0.860m on haemophilia blood products.

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 £0.310m 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 89% of invoices were paid within thirty days. In terms of the value of invoices, 95% was paid within 30 days.

During the year NIBTS has been participating in the Business Services Transformation Programme (BSTP). This is a regional initiative to replace the existing business systems. In November 2012 NIBTS Finance Department successfully implemented new financial systems as part of the Finance Procurement and Logistics (FPL) element of BSTP and during 2013/14 deployed the Human Resources, Payroll and Travel (HRPTS) elements of BSTP. The next phase of BSTP is to move aspects of existing business processes to Business Services Organisation (BSO) Shared Service Centres.



# Remuneration Report

## Remuneration Policy

During 2013/14, 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).

All staff, within NIBTS, are 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)(2) 2013.

All medical staff were paid in accordance with HSS(TC8) 9/2013 – “Pay and Conditions of Service: Remuneration of Hospital Medical and Dental Staff and Doctors in Public Health Medicine and the Community Health Service”.

Throughout the year Dr K Morris was in post as Chief Executive. As a medical consultant he was also paid in accordance with HSS(TC8) 9/2013.

## Service Contracts

The Chief Executive is employed under a contract issued in accordance with HSC Medical Consultant Terms and Conditions of Service (Northern Ireland) 2004.

## Duration of Contract

The Chief Executive has a permanent Contracts of Employment with continuation subject to satisfactory performance.

## Notice Periods

A three-months' 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

Statutory provision only as detailed in contract. There were no payments made to directors in respect of compensation for loss of office during 2013/14.

## 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 completed in 2014 and will be used in the 2013/14 accounts.

# Remuneration Report

## Salary and Pension Entitlements

Senior Management Remunerations (Audited)															
	2013/14						2012/13								
	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	Salary £000	Bonus/ Performance Pay £000	Benefits in Kind (to nearest £100)	Pension Benefits (to nearest £100)	Total
Dr K Morris	140-145	-	-	1	140-145	140-145	-	-	(2)	135-140	-	-	-	-	-
Dr J Murdock*	15 - 20 (100-105 105 full year equivalent)	-	-	-	-	-	-	-	5	100-105	100 - 105	-	-	-	-
Mr G Bell**	15-20 (70-75 full year equivalent)	-	-	21	35-40	-	-	-	-	-	-	-	-	-	-
Mr J Lennon	5-10	-	-	-	-	5-10	-	-	-	-	-	-	-	-	-
Mrs L Lindsay	0-5	-	-	-	-	0-5	-	-	-	-	-	-	-	-	-
Mr I Henderson	0-5	-	-	-	-	0-5	-	-	-	-	-	-	-	-	-
Mr P Cotthart	0-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Highest Earner's Total Remuneration (£'000)	140-145	-	-	-	-	140-145	-	-	-	-	-	-	-	-	-
Median Total Remuneration	19,268	-	-	-	-	19,077	-	-	-	-	-	-	-	-	-
Ratio	7.4	-	-	-	-	7.5	-	-	-	-	-	-	-	-	-

\* Dr J Murdock is not a Board Member but has operated at Board level with effect from June 2012 until leaving NIBTS on 13 June 2013.

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

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.



# 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 31/03/13 £000	CETV at 31/03/14 £000	Real increase at CETV £000	Employer contribution to partnership pension account (Nearest £100)
Dr Morris Pension	0 - 2.5	40 - 45	735	783	14	-
Lump sum	0 - 2.5	125 - 130				
Dr J Murdock* Pension	0 - 2.5	15 - 20	281	-	-	-
Lump sum	0 - 2.5	55 - 60	-	-	-	-
Mr G Bell ** Pension	0 - 2.5	20 - 25	347	396	32	-
Lump sum	5 - 7.5	65 - 70	-	-	-	-
Mr J Lennon	-	-	-	-	-	-
Mrs L Lindsay	-	-	-	-	-	-
Mr I Henderson	-	-	-	-	-	-
Mr P Cathcart**	-	-	-	-	-	-

\* Dr J Murdock is not a Board Member but has operated at Board level with effect from June 2012 until leaving NIBTS on 31 May 2013.

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

Dr K Morris  
Chief Executive  
30/06/2014



## 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 closing

- During the year more than 99% (98% in 2012/13) of sessions remained open for the full publicised times.

### Session start time

- Over 99% of sessions commenced on time (again, similar to 2012/13).

### Session waiting time

- Average waiting time (from reception until donation venepuncture) was 25 minutes, similar to 2012/13 despite several periods of under-staffing due to long-term sickness absence.

### Donor Satisfaction

- 202 comments cards were received during the year compared to 149 in 2012/13
- A very acceptable satisfaction rating of 98.6% was achieved (92.6% in 2012/13), and despite several staffing issues this was fairly consistent across teams during the year. In relation to the areas of most importance to donors, once again 'Staff', was the criterion of most importance, followed closely by 'Reception'. The third most important criterion was 'Facilities'.

### Complaints Monitoring

- 31 complaints were received (28 in 2012/13), 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 hope relocation to the Ground Level (from the 5th Floor) will improve control and accessibility to this session.



Year	Total	Venepuncture related	Staff related	Waiting	Turn away	Other
13/14	31	2	7	9	4	13
12/13	28	4	6	10	4	12
11/12	25	2	5	6	4	8

Note: Complainants may cite more than one problem area.





Northern Ireland Blood Transfusion Service

# Annual Accounts For the year ended 31 March 2014

## Accounts for year ended 31 March 2014

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# Accounts for year ended 31 March 2014

## Foreword

These accounts for the year ended 31 March 2014 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 :

- 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 Dr K Morris 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 Accounting Officer Memorandum, issued by the Department of Health, Social Services and Public Safety.

# Accounts for year ended 31 March 2014

## Certificates of Chairman & Chief Executive

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 54 to 95) 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.



Dr K Morris, Chief Executive  
30 June 2014

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 54 to 95) as prepared in accordance with the above requirements have been submitted to and duly approved by the Board.



Mr J Lennon, Chairman  
30 June 2014



Dr K Morris, Chief Executive  
30 June 2014

## 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 2014

### 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 initial assessment indicated 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. During the year the performance of the Board was assessed by means of an audit of Board Effectiveness undertaken by Internal Audit. The outcome of this audit, which resulted in a satisfactory level of assurance, is outlined further in sections 8 and 10 below.

### 3. Governance Framework

In accordance with the Establishment Order, NIBTS has a Board of Directors whose members are appointed by the Department of Health Social Services and Public Safety.

The Board consists of a Non-Executive Chair, three Non-Executive Directors and the Chief Executive. The NIBTS Medical Director also attends Board meetings. In 2013/14 the Board met on seven occasions.

During the year the NIBTS Medical Director left the service. NIBTS was unable to recruit a full time replacement. With effect from July 2013, the Medical Director of South Eastern HSC Trust has been undertaking the role of Interim Medical Director for NIBTS.

The Chief Executive had a period of sickness absence from November 2013 to March 2014. An Acting Chief Executive was in place from 6 December 2013 to 28 February 2014.

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

#### Audit Committee

The Audit Committee consists of three Board members. The committee met four times during the year and was attended by Internal Audit, External Audit, Finance Manager, Chief Executive 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 audit reports including the Head of Internal Audits Opinion. The level of assurance from these reports and any material matters arising were reported to the NIBTS Board.

## Accounts for year ended 31 March 2014

### Governance and Risk Committee

The Governance and Risk Committee consists of three Board members. Senior Managers and the Business Continuity and Risk Manager attended as required. The committee met four times during 2013/14.

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 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 ensure 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 met once during the year.

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	6 of 7	-	-	1 of 1
Mr I Henderson Non executive	7 of 7	4 of 4	4 of 4	1 of 1
Mrs L Lindsay Non executive	6 of 7	4 of 4	4 of 4	1 of 1
Mr P Cathcart Non executive	7 of 7	4 of 4	3 of 4	1 of 1
Dr K Morris Chief Executive	4 of 7	-	-	-
Mr G Bell Acting Chief Executive	1 of 1	-	-	-

## 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.

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.

DHSSPS guidance in relation to business planning for arm's length bodies is referred to 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.

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 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





## Accounts for year ended 31 March 2014

the year and risk management reports are made 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 with trends presented to the Governance and Risk Management Committee. Dissemination of good practice has been facilitated through preventative and corrective actions arising out the Incident Management Process.

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 and through supporting structures 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.

### 5. Information Risk

The management of information within NIBTS remains a high priority. 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 was one incident of potential data loss reported to the DHSSPS, HSCB and the Information Commissioners Office (ICO). This related to patient information and no data loss was subsequently proven. An internal record tracking system was introduced and ICO subsequently advised that no further action was required.

### 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 – one in Greater Belfast and one in Co. Tyrone.

These two groups, along with one specific Youth Forum, also Belfast-based, 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 which is a key element of the Governance & Risk Management process, is a standing agenda item at the meeting.

# Accounts for year ended 31 March 2014

## 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 six 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 Government 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 2014/15 NIBTS expects to continue to enhance the effectiveness of the systems of internal control through 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 2014

### 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 is expected in 2012/13. NIBTS achieved the following levels of compliance for 2012/13.

Standard	DHSS&PS Expected Level of Compliance	NIBTS Level of Compliance	Reviewed by:
Buildings, land, plant & non-medical equipment	75% - 99% Substantive	79% Substantive	Self Assessment
Emergency Planning	75% - 99% Substantive	80% Substantive	Self Assessment
Environment Management	75% - 99% Substantive	75% Substantive	Self Assessment
Financial Management (Core Standard)	75% - 99% Substantive	83% Substantive	Internal Audit
Fire safety	75% - 99% Substantive	89% Substantive	Self Assessment
Fleet & Transport Management	75% - 99% Substantive	81% Substantive	Self Assessment
Governance (Core Standard)	75% - 99% Substantive	79% Substantive	Internal Audit
Health & Safety	75% - 99% Substantive	81% Substantive	Internal Audit
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	Internal Audit
Medical Devices & Equipment Management	75% - 99% Substantive	83% Substantive	Self Assessment
Medicines Management	75% - 99% Substantive	88% Substantive	Self Assessment
Records Management	75% - 99% Substantive	52% Substantive	Self Assessment
Research Governance	75% - 99% Substantive	80% Substantive	Self Assessment
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	Internal Audit

Two of the 'core' standards, Governance and Risk Management, show a reduced level of compliance compared to the prior year. This reflects the Priority 1 findings in the Board Effectiveness and Risk Management audits as outlined below.

# Accounts for year ended 31 March 2014

## 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 2013/14 Internal Audit reviewed the following systems:

Financial Review	Satisfactory Assurance
Procurement & Contract Management	Satisfactory Assurance
Risk Management	Satisfactory Assurance
Board Effectiveness	Satisfactory Assurance
Performance Management	Satisfactory Assurance
Year End Stocktake	Satisfactory Assurance

In their annual report, the Internal Auditor reported that there is a satisfactory system of internal control designed to meet the Agency's objectives. However, 6 Priority 1 and 32 Priority 2 weaknesses in control were identified in the six audit areas identified above.

Recommendations to address these control weaknesses have been or are being implemented.

### Northern Ireland Audit Office (NIAO)

The financial statements are audited by NIAO and the report is included at page 37.

### RQIA

The RQIA has, in the past, undertaken reviews on NIBTS activities. However, no audits of NIBTS were undertaken by RQIA in 2013/14.

### 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 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. The last inspection was in November 2013. This inspection resulted in four major findings and plans to address the findings are being implemented in accordance with timescales agreed with MHRA. A further follow up inspection resulting from the November 2013 inspection was undertaken by MHRA on 6/7 May 2014. This resulted in one further major finding and plans to address the findings from this inspection 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.

## 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 2014

### 10. Internal Governance Divergences

#### Update on Prior Year Control Issues Now Resolved

- (a) Financial Review  
Following the introduction of the new Finance, Procurement and Logistics (FPL) system, Internal Audit raised a number of issues and recommendations as part of one Priority 1 finding. These issues have either been addressed or reflected in the 2013/14 Financial Review audit.
- (b) Change Management  
Action has been taken to ensure that the date of departmental sign off (which confirmed that the proposed change had been reviewed and approved for implementation) was not beyond the implementation date recorded in Q Pulse 5 and that the final Quality sign off was not beyond the implementation date per Q Pulse 5.
- (c) Incident Management  
The NIBTS processes, policies and procedures have been updated to refer to the Health & Social Care Board (HSCB) guidance 'Procedure for the Reporting and Follow Up of Serious Adverse Incidents (SAIs) issued April 2012 and now set out a definition or criteria for SAIs and arrangements for reporting of these.

#### Update on Prior Year Control Issues Outstanding

- (a) Information Governance  
A data flow exercise to identify instances where data is transferred outside the NIBTS has been undertaken and a high level Information Asset Register developed. Both of these will incorporate an assessment of risk and will be progressed further during 2014/15 year.

#### New Significant Control Issues

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 are outlined below under the heading of each audit undertaken.

- (a) Board Effectiveness  
Significant governance risks exist in the organisation at present with senior executive staff vacancies and a recent MHRA report that highlighted a number of material findings. While the Board has responded proactively to the governance risks arising from these findings, including the monitoring of a detailed action/implementation plan through a RAG system, it is important that the Board 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 continue to be developed so that the issues identified do not reoccur in the future.

As noted above, the May inspection resulted in one further major finding. The MHRA action plans continue to be monitored by the Board.

- (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 has not been issued to Managers since the introduction of HRPTS.

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.

## Accounts for year ended 31 March 2014

### (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.

### (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 recommendations arising out of these Priority 1 findings have been accepted by NIBTS. Time bound plans to implement the recommendations have been developed and will be actioned during 2014/15 year.

## 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 2013/14.



Dr K Morris  
Chief Executive  
30 June 2014



## Accounts for year ended 31 March 2014

### **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 2014 under the Health and Personal Social Services (Northern Ireland) Order 1972 as amended. 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 as amended. 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 and the 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.

# Accounts for year ended 31 March 2014

## 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 2014 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 as amended and Department of Health, Social Services and Public Safety directions issued thereunder.

## 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 as amended; and
- the information given in the 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

13 August 2014





# Accounts for year ended 31 March 2014

## Consolidated Statement of Comprehensive Net Expenditure for the year ended 31 March 2014

	NOTE	2014 £000s		2013 £000s		2012 £000s
		Agency	Consolidated	Agency	Consolidated	Consolidated
<b>Expenditure</b>						
Staff costs	3.1	(6,077)	(6,077)	(5,995)	(5,995)	(6,338)
Depreciation	4	(385)	(385)	(373)	(373)	(402)
Other expenditures	4	(16,527)	(16,527)	(15,930)	(15,930)	(17,386)
		<u>(22,989)</u>	<u>(22,989)</u>	<u>(22,298)</u>	<u>(22,298)</u>	<u>(24,126)</u>
<b>Income</b>						
Income from activities	5.1	22,650	22,650	21,937	21,937	23,686
Other income	5.2	0	6	0	8	4
Voluntary and charitable income	5.3	0	0	0	0	0
		<u>22,650</u>	<u>22,656</u>	<u>21,937</u>	<u>21,945</u>	<u>23,690</u>
<b>Net Expenditure</b>		<u>(339)</u>	<u>(333)</u>	<u>(361)</u>	<u>(353)</u>	<u>(436)</u>
Revenue Resource Limit (RRL)	25.1	346	346	465	465	431
Add back charitable trust fund net expenditure		0	(6)	0	(8)	(4)
<b>Surplus / (Deficit) against RRL</b>		<u>7</u>	<u>7</u>	<u>104</u>	<u>104</u>	<u>(9)</u>

### OTHER COMPREHENSIVE EXPENDITURE

	NOTE	2014 £000s		2013 £000s		2012 £000s
		Trust	Consolidated	Trust	Consolidated	Consolidated
<b>Items that will not be reclassified to net operating costs:</b>						
Net gain/(loss) on revaluation of property, plant and equipment	6.1/10/6.2/10	515	515	(341)	(341)	54
Net gain/(loss) on revaluation of intangibles	7.1/10/7.2/10	0	0	0	0	0
Net gain/(loss) on revaluation of charitable assets		0	6		19	
<b>Items that may be reclassified to net operating costs:</b>						
Net gain/(loss) on revaluation of available for sales financial assets			0		0	0
<b>TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31 March 2014</b>		<u>176</u>	<u>188</u>	<u>(702)</u>	<u>(675)</u>	<u>(382)</u>

The notes on pages 43 to 75 form part of these accounts.

# Accounts for year ended 31 March 2014

## Consolidated Statement of Financial Position as at 31 March 2014

	NOTE	2014		Restated 2013		Restated
		Agency	Consolidated	Agency	Consolidated	2012
		£000s	£000s	£000s	£000s	£000s
<b>Non Current Assets</b>						
Property, plant and equipment	6.1/6.2	8,303	8,303	7,876	7,876	8,357
Intangible assets	7.1/7.2	25	25	35	35	45
Financial assets	8.0	0	184	0	172	145
Trade and other receivables	12.0	0	0	0	0	0
Other current assets	12.0	0	0	0	0	0
<b>Total Non Current Assets</b>		<b>8,328</b>	<b>8,512</b>	<b>7,911</b>	<b>8,083</b>	<b>8,547</b>
<b>Current Assets</b>						
Assets classified as held for sale	9.0	0	0	0	0	0
Inventories	11.0	1,865	1,865	2,298	2,298	1,744
Trade and other receivables	12.0	1,105	1,105	823	823	630
Other current assets	12.0	13	13	0	0	6
Intangible current assets	12.0	0	0	0	0	0
Financial assets	8.1	0	0	0	0	0
Cash and cash equivalents	13.0	27	27	42	42	28
<b>Total Current Assets</b>		<b>3,010</b>	<b>3,010</b>	<b>3,163</b>	<b>3,163</b>	<b>2,408</b>
<b>Total Assets</b>		<b>11,338</b>	<b>11,522</b>	<b>11,074</b>	<b>11,246</b>	<b>10,955</b>
<b>Current Liabilities</b>						
Trade and other payables	14.0	(2,073)	(2,073)	(2,231)	(2,231)	(1,578)
Other liabilities	14.0	0	0	0	0	0
Intangible current liabilities	14.0	0	0	0	0	0
Provisions	16.0	(13)	(13)	(65)	(65)	0
<b>Total Current Liabilities</b>		<b>(2,086)</b>	<b>(2,086)</b>	<b>(2,296)</b>	<b>(2,296)</b>	<b>(1,578)</b>
<b>Non Current Assets plus/less Net Current Assets / Liabilities</b>		<b>9,252</b>	<b>9,436</b>	<b>8,778</b>	<b>8,950</b>	<b>9,377</b>
<b>Non Current Liabilities</b>						
Provisions	16.0	(19)	(19)	(41)	(41)	(37)
Other payables > 1 yr	14.0	0	0	0	0	0
Financial liabilities	8.0	0	0	0	0	0
<b>Total Non Current Liabilities</b>		<b>(19)</b>	<b>(19)</b>	<b>(41)</b>	<b>(41)</b>	<b>(37)</b>
<b>Assets less Liabilities</b>		<b>9,233</b>	<b>9,417</b>	<b>8,737</b>	<b>8,909</b>	<b>9,340</b>
<b>Taxpayers' Equity</b>						
Revaluation reserve		6,178	6,178	5,663	5,663	6,004
SoCNE reserve		3,055	3,055	3,074	3,074	3,191
Other reserves - Charitable Fund		0	184	0	172	145
		<b>9,233</b>	<b>9,417</b>	<b>8,737</b>	<b>8,909</b>	<b>9,340</b>

The notes on pages 43 to 75 form part of these accounts.

Mr Jim Lennon (Chairman)



Date: 30/06/2014

Dr Kieran Morris (Chief Executive)



Date: 30/06/2014



# Accounts for year ended 31 March 2014

## Consolidated Statement of Cashflows for the year ended 31 March 2014

	NOTE	2014 £000s	Restated 2013 £000s
<b>Cash flows from operating activities</b>			
Net expenditure after interest		(333)	(353)
Adjustments for non cash costs		346	465
(Increase) in trade and other receivables		(295)	(187)
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
Movements in receivables relating to the sale of intangibles			0
Movements in receivables relating to finance leases			0
Movements in receivables relating to PFI and other service concession arrangement contracts		0	0
Decrease/(Increase) in inventories		433	(554)
(Decrease)/Increase/ in trade payables		(158)	653
Less movements in payables relating to items not passing through the NEA			
Movements in payables relating to the purchase of property, plant and equipment		26	(169)
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	(4)	(3)
<b>Net cash outflow from operating activities</b>		<b>15</b>	<b>(111)</b>
<b>Cash flows from investing activities</b>			
(Purchase of property, plant & equipment)	6	(335)	(64)
(Purchase of intangible assets)	7	0	(37)
Proceeds of disposal of property, plant & equipment		1	0
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)	(8)
<b>Net cash outflow from investing activities</b>		<b>(340)</b>	<b>(109)</b>
<b>Cash flows from financing activities</b>			
Grant in aid		310	234
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		0	0
<b>Net financing</b>		<b>310</b>	<b>234</b>
<b>Net (decrease)/increase in cash &amp; cash equivalents in the period</b>		<b>(15)</b>	<b>14</b>
	13	42	28
<b>Cash &amp; cash equivalents at the end of the period</b>	13	<b>27</b>	<b>42</b>

The notes on pages 43 to 75 form part of these accounts.

# Accounts for year ended 31 March 2014

## Consolidated Statement of Changes in Taxpayers' Equity for the year ended 31 March 2014

	NOTE	SoCNE Reserve £000s	Revaluation Reserve £000s	Charitable Fund £000s	Total £000s
Balance at 31 March 2012		3,191	6,004	0	9,195
Changes in accounting policy		0	0	145	145
Restated balance at 1 April 2012		3,191	6,004	145	9,340
Changes in Taxpayers Equity 2012-13					
Grant from DHSSPS		234	0	0	234
Transfers between reserves		0	0	0	0
(Comprehensive expenditure for the year)		(361)	(341)	27	(675)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	4	10	0	0	10
Movement - other		0	0	0	0
Balance at 31 March 2013		3,074	5,663	172	8,909
Changes in Taxpayers Equity 2013-14					
Grant from DHSSPS		310	0	0	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	0	0	10
Balance at 31 March 2014		3,055	6,178	184	9,417

The notes on pages 43 to 75 form part of these accounts.



# Accounts for year ended 31 March 2014

## 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 (FReM) 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 NIBTS;
- 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.

The last valuation was carried out on 31 January 2010 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 2014

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. Cost includes professional fees as allowed by IAS 23 for assets held at fair value. Assets are revalued and depreciation 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 NIBTS 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 2014

### 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 2014

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 Donated assets

With effect from 1 April 2011, DFP guidance changed the policy on donated asset reserves. The donation reserve no longer exists. What used to be contained in the donated asset reserve has moved to the Statement of Comprehensive Net Expenditure (previously known as General Reserve) and to the Revaluation Reserve. Income for donated assets is now recognised when received.

## 1.9 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.

## 1.10 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.

## 1.11 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.

## 1.12 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.

## 1.13 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.

## 1.14 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.

## 1.15 Leases

The Agency had no leases during the year.





## Accounts for year ended 31 March 2014

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

The Agency has had no PFI transactions during the year.

### 1.17 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

IFRS 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.

### 1.18 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

# Accounts for year ended 31 March 2014

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, 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.

## 1.19 Contingencies

The Agency had no contingent liabilities at either 31 March 2014 or 31 March 2013.

## 1.20 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 completed in 2014 and will be used in the 2013/14 accounts.



## Accounts for year ended 31 March 2014

### 1.21 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 unrealistic balance of cumulative indexation and revaluation adjustments to assets other than donated assets.

### 1.22 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.

### 1.23 Third party assets

The Agency does not hold any third party assets.

### 1.24 Government Grants

The Agency does not receive any government grants.

### 1.25 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.

### 1.26 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. Prior year figures have been restated to reflect the change in accounting policy and three Statements of Financial Position have been presented.

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

“All funds have been used by Health and Social Care Trust as intended by the benefactor. It is for the Gifts and Endowments/Charitable Trust Fund Committee within Trusts to manage the internal disbursements. The committee ensures that charitable donations received by the Trust are appropriately managed, invested, expended and controlled, in a manner that

## Accounts for year ended 31 March 2014

is consistent with the purposes for which they were given and with the Trust's Standing Financial Instructions, Departmental guidance and legislation.

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

### 1.27 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 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.

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 2014

## Note 3: Staff Numbers and Related Costs

### 3.1 Staff Costs

Staff costs comprise:	2014		2013	2012
	Permanently employed staff £000s	Others £000s	Total £000s	Total £000s
Wages and salaries	5,095	56	5,151	5,075
Social security costs	364	0	364	364
Other pension costs	562	0	562	556
Sub-Total	6,021	56	6,077	5,995
Capitalised staff costs	0	0	0	0
Total staff costs reported in Statement of Comprehensive Expenditure	6,021	56	6,077	5,995
Less recoveries in respect of outward secondments			0	0
<b>Total net costs</b>			<b>6,077</b>	<b>5,995</b>
Total Net costs of which:			£000s	£000s
NI Blood Transfusion Service			6,077	5,995
Charitable Trust Fund			0	0
<b>Total</b>			<b>6,077</b>	<b>5,995</b>

No staff costs were charged to capital projects during the year (2013 £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.

## Accounts for year ended 31 March 2014

### 3.2 Average number of persons employed

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

	2014			2013	2012
	Permanently employed staff No.	Others No.	Total No.	Total No.	Total No.
Medical and dental	4.7	0.5	5.2	4.5	4.5
Nursing and midwifery	51.5	0.3	51.8	49.8	50.7
Professions allied to medicine	0.0	0.0	0.0	0.0	0.0
Ancillaries	8.9	0.0	8.9	9.1	9.7
Administrative & clerical	52.0	0.0	52.0	52.5	56.2
Ambulance Staff	0.0	0.0	0.0	0.0	0.0
Works	0.0	0.0	0.0	0.0	0.0
Other professional and technical	57.1	0.0	57.1	56.0	60.2
Social services	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0
<b>Total average number of persons employed</b>	<b>174.2</b>	<b>0.8</b>	<b>175.0</b>	<b>171.9</b>	<b>181.3</b>
Less average staff number relating to capitalised staff costs	0.0	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	0.0
<b>Total net average number of persons employed</b>	<b>174.2</b>	<b>0.8</b>	<b>175.0</b>	<b>171.9</b>	<b>181.3</b>
Of which:					
NI Blood Transfusion Service	174.2	0.8	175.0	171.9	181.3
Charitable Trust Fund	0.0	0.0	0.0	0.0	0.0
<b>Total</b>	<b>174.2</b>	<b>0.8</b>	<b>175.0</b>	<b>171.9</b>	<b>181.3</b>



# Accounts for year ended 31 March 2014

## 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	2013-14			2012-13			2013-14				
	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 31/03/13 £000	CETV at 31/03/14 £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	-	-	-	-	-	-	-	-	-	-
<b>Executive Members</b>											
Dr K Morris	140 - 145	-	-	140 - 145	-	-	-	-	735	783	14
Pension	-	-	-	-	-	-	0-2.5	40-45	-	-	-
Lump sum	-	-	-	-	-	-	0-2.5	125-130	-	-	-
Dr J Murdock *	15 - 20 (100-105 full year equivalent)	-	-	100 - 105	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-	-	-
Lump sum	-	-	-	-	-	-	-	-	-	-	-
Mr G Bell **	15 - 20 (70-75 full year equivalent)	-	-	-	-	-	-	-	347	396	32
Pension	-	-	-	-	-	-	0 - 2.5	15 - 20	-	-	-
Lump sum	-	-	-	-	-	-	5 - 7.5	65 - 70	-	-	-

\* 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.

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 2014

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

There were no redundancy or early departure costs paid in 2013/14.

### 3.5 Staff Benefits

There were no staff benefits paid in 2013/14.

### 3.6 Staff Benefits

There were no retirements due to ill health during 2013/14.





# Accounts for year ended 31 March 2014

## Note 4: Operating Expenses

### 4.0 Operating Expenses are as follows:-

	2014 £000s		2013 £000s		2012 £000s
	Agency	Consolidated	Agency	Consolidated	Consolidated
Operating Expenses are as follows:-					
Purchase of care from non-HPSS bodies	0	0	0	0	0
Revenue grants to voluntary organisations	0	0	0	0	0
Capital grants to voluntary organisations	0	0	0	0	0
Personal social services	0	0	0	0	0
Recharges from other HSC organisations	48	48	47	47	45
Supplies and services - Clinical	14,877	14,877	14,062	14,062	15,556
Supplies and services - General	57	57	58	58	39
Establishment	421	421	456	456	458
Transport	223	223	269	269	311
Premises	660	660	681	681	662
Bad debts	0	0	0	0	0
Rentals under operating leases	0	0	0	0	0
Rentals under finance leases	0	0	0	0	0
Finance cost of finance leases	0	0	0	0	0
Interest charges	0	0	0	0	0
PFI and other service concession arrangements service charges	0	0	0	0	0
Research & development expenditure	0	0	0	0	0
Clinical negligence - other expenditure	0	0	0	0	0
BSO services	48	48	46	46	49
Training	25	25	28	28	31
Professional fees	0	0	0	0	0
Patients travelling expenses	0	0	0	0	0
Costs of exit packages not provided for	0	0	0	0	0
Elective care	0	0	0	0	0
Other charitable expenditure	0	0	0	0	0
Miscellaneous expenditure	207	207	191	191	205
<b>Non cash items</b>					
Depreciation	385	385	373	373	402
Amortisation	10	10	10	10	3
Impairments	0	0	0	0	0
(Profit) on disposal of property, plant & equipment (excluding profit on land)	(1)	(1)	0	0	(1)
(Profit) on disposal of intangibles	0	0	0	0	0
Loss on disposal of property, plant & equipment (including land)	12	12	0	0	2
Loss on disposal of intangibles	0	0	0	0	0
Provisions provided for in year	(71)	(71)	70	70	14
Cost of borrowing of provisions (unwinding of discount on provisions)	1	1	2	2	2
Auditors remuneration	10	11	10	11	11
Add back of notional charitable expenditure	0	(1)	0	(1)	(1)
<b>Total</b>	<b>16,912</b>	<b>16,912</b>	<b>16,303</b>	<b>16,303</b>	<b>17,788</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 £49,215, Regulatory Body fees £25,973 and UK Forum Recharges £50,498.

# Accounts for year ended 31 March 2014

## Note 5: Income

### 5.1 Income from Activities

	2014 £000s		2013 £000s		2012 £000s
	Agency	Consolidated	Agency	Consolidated	Consolidated
GB/Republic of Ireland Health Authorities	13	13	20	20	4
HSC Trusts	22,629	22,629	21,892	21,892	23,675
Non-HSC:- Private patients	8	8	8	8	7
Non-HSC:- Other	0	0	17	17	0
Clients contributions	0	0	0	0	0
<b>Total</b>	<b>22,650</b>	<b>22,650</b>	<b>21,937</b>	<b>21,937</b>	<b>23,686</b>

### 5.2 Other Operating Income

	2014 £000s		2013 £000s		2012 £000s
	Agency	Consolidated	Agency	Consolidated	Consolidated
Other income from non-patient services	0	0	0	0	0
Seconded staff	0	0	0	0	0
Charitable and other contributions to expenditure by core Agency	0	0	0	0	0
Donations / Government grant / Lottery funding for non current assets	0	0	0	0	0
Charitable income received by charitable trust fund	0	0	0	4	0
Investment income	0	6	0	4	4
Profit on disposal of land	0	0	0	0	0
Interest receivable	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>8</b>	<b>4</b>

### 5.3 Other income

	2014 £000s		2013 £000s		2012 £000s
	Agency	Consolidated	Agency	Consolidated	Consolidated
Income released from conditional grants	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INCOME</b>	<b>22,650</b>	<b>22,656</b>	<b>21,937</b>	<b>21,945</b>	<b>23,690</b>



## Accounts for year ended 31 March 2014

### Note 6.1: Consolidated Property, plant & equipment - year ended 31 March 2014

	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 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 31 March 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>Of which:</b>							
NIBTS	1,138	6,261	137	476	192	99	8,303
Charitable Trust Fund	0	0	0	0	0	0	0
<b>Total</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>

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 (2013 £nil).

# Accounts for year ended 31 March 2014

## Note 6.2: Consolidated Property, plant & equipment - year ended 31 March 2013

	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 2012	1,265	8,893	0	1,903	294	764	13,119
Indexation	0	0	0	22	9	0	31
Additions	0	0	0	200	17	16	233
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	(127)	(313)	0	0	0	0	(440)
Reversal of impairments (indexn)	0	0	0	0	0	0	0
Disposals	0	0	0	(15)	(9)	0	(24)
<b>At 31 March 2013</b>	<b>1,138</b>	<b>8,580</b>	<b>0</b>	<b>2,110</b>	<b>311</b>	<b>780</b>	<b>12,919</b>
<b>Depreciation</b>							
At 1 April 2012	0	2,542	0	1,428	211	581	4,762
Indexation	0	(90)	0	16	6	0	(68)
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	(15)	(9)	0	(24)
Provided during the year	0	183	0	104	23	63	373
<b>At 31 March 2013</b>	<b>0</b>	<b>2,635</b>	<b>0</b>	<b>1,533</b>	<b>231</b>	<b>644</b>	<b>5,043</b>
<b>Carrying Amount</b>							
At 31 March 2013	1,138	5,945	0	577	80	136	7,876
At 1 April 2012	1,265	6,351	0	475	83	183	8,357
<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 31 March 2013	1,138	5,945	0	577	80	136	7,876
<b>Asset financing</b>							
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 2012	1,265	6,351	0	475	83	183	8,357
Carrying amount comprises:							
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
	1,138	6,261	137	476	192	99	8,303
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
	1,138	5,945	0	577	80	136	7,876
NIBTS at 31 March 2012	1,265	6,351	0	475	83	183	8,357
NIBTS Charitable Trust fund at 31 March 2012	0	0	0	0	0	0	0
	1,265	6,351	0	475	83	183	8,357



# Accounts for year ended 31 March 2014

## Note 7.1: Consolidated Intangible assets - year ended 31 March 2014

	Software Licenses £000s	Information Technology £000s	Websites £000s	Total £000s
<b>Cost or Valuation</b>				
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	<u>0</u>	<u>51</u>	<u>0</u>	<u>51</u>
<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	<u>0</u>	<u>26</u>	<u>0</u>	<u>26</u>
<b>Carrying Amount</b>				
At 31 March 2014	<u>0</u>	<u>25</u>	<u>0</u>	<u>25</u>
At 31 March 2013	<u>0</u>	<u>35</u>	<u>0</u>	<u>35</u>
<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	<u>0</u>	<u>25</u>	<u>0</u>	<u>25</u>

# Accounts for year ended 31 March 2014

## Note 7.2: Consolidated Intangible assets - year ended 31 March 2013

Cost or Valuation	Software Licenses £000s	Information Technology £000s	Websites £000s	Total £000s
At 1 April 2012	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 2013	0	51	0	51
<b>Amortisation</b>				
At 1 April 2012	0	6	0	6
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 2013	0	16	0	16
<b>Carrying Amount</b>				
At 31 March 2013	0	35	0	35
At 1 April 2012	0	45	0	45
<b>Asset financing</b>				
Owned	0	35	0	35
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 2013	0	35	0	35
<b>Asset financing</b>				
Owned	0	35	0	35
Finance leased	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0
At 1 April 2012	0	35	0	35
<b>Carrying amount comprises:</b>				
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
NIBTS at 31 March 2012	0	45	0	45
NIBTS Charitable Trust fund at 31 March 2012	0	0	0	0
	0	45	0	45



# Accounts for year ended 31 March 2014

## Note 8: Financial Instruments

	2014			2013			2012		
	Investments £000s	Assets £000s	Liabilities £000s	Investments £000s	Assets £000s	Liabilities £000s	Investments £000s	Assets £000s	Liabilities £000s
Balance at 1 April	172	0	0	145	0	0	138	0	0
Additions	6	0	0	8	0	0	5	0	0
Disposals	0	0	0	0	0	0	0	0	0
Revaluations	6	0	0	19	0	0	2	0	0
Balance at 31 March	184	0	0	172	0	0	145	0	0
NIBTS	0	0	0	0	0	0	0	0	0
Charitable trust fund	184	0	0	172	0	0	145	0	0
	184	0	0	172	0	0	145	0	0

### Note 8.1: Market value of investments as at 31 March 2014

	Held in UK £000s	Held outside UK £000s	2014 Total £000s	2013 Total £000s
	Investment properties	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF	184	0	184	172
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	184	0	184	172

## Note 9: Assets classified as held for sale

NIBTS did not hold any assets classified as held for sale in 2012/13 or 2013/14.

# Accounts for year ended 31 March 2014

## Note 10: Impairments

	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
	2013		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the period	440	0	440
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	(440)	0	(440)
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	0	0	0
	2012		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the period	223	0	223
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	(223)	0	(223)
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	0	0	0

## Note 11: Inventories

Classification	2014 £000s		2013 £000s		2012 £000s
	Agency	Consolidated	Agency	Consolidated	Consolidated
Clinical Supplies	1,805	1,805	2,227	2,227	1,683
General Supplies	5	5	6	6	6
Establishment	39	39	44	44	39
Premises	7	7	12	12	6
Miscellaneous	9	9	9	9	10
Total	1,865	1,865	2,298	2,298	1,744





# Accounts for year ended 31 March 2014

## Note 12: Trade Receivables and Other Current Assets

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

	2014 £000s		2013 £000s		2012 £000s
	Agency	Consolidated	Agency	Consolidated	Consolidated
<b>Amounts falling due within one year</b>					
Trade receivables	651	651	534	534	154
Deposits and advances	0	0	0	0	0
VAT receivable	454	454	289	289	473
Other receivables - not relating to fixed assets	0	0	0	0	3
Other receivables - relating to property plant and equipment	0	0	0	0	0
Other receivables - relating to intangibles	0	0	0	0	0
<b>Trade and other receivables</b>	<b>1,105</b>	<b>1,105</b>	<b>823</b>	<b>823</b>	<b>630</b>
Prepayments and accrued income	13	13	0	0	6
Current part of PFI and other service concession arrangements prepayment	0	0	0	0	0
<b>Other current assets</b>	<b>13</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>6</b>
Carbon reduction commitment	0	0	0	0	0
<b>Intangible current assets</b>	<b>0</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	0
Deposits and advances	0	0	0	0	0
Other receivables	0	0	0	0	0
<b>Trade and other receivables</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prepayments and accrued income	0	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>0</b>
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<b>1,105</b>	<b>1,105</b>	<b>823</b>	<b>823</b>	<b>630</b>
<b>TOTAL OTHER CURRENT ASSETS</b>	<b>13</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>6</b>
<b>TOTAL INTANGIBLE CURRENT ASSETS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL RECEIVABLES AND OTHER CURRENT ASSETS</b>	<b>1,118</b>	<b>1,118</b>	<b>823</b>	<b>823</b>	<b>636</b>

The balances are net of a provision for bad debts of £nil (2013 £nil)

## Accounts for year ended 31 March 2014

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

	Amounts falling due within 1 year 2013/14 £000s	Amounts falling due within 1 year 2012/13 £000s	Amounts falling due within 1 year 2011/12 £000s	Amounts falling due after more than 1 year 2013/14 £000s	Amounts falling due after more than 1 year 2012/13 £000s	Amounts falling due after more than 1 year 2011/12 £000s
Balances with other central government bodies	454	289	475	0	0	0
Balances with local authorities	0	0	0	0	0	0
Balances with NHS /HSC Trusts	640	533	108	0	0	0
Balances with public corporations and trading funds	0	0	0	0	0	0
<b>Intra-government balances</b>	<b>1,094</b>	<b>822</b>	<b>583</b>	<b>0</b>	<b>0</b>	<b>0</b>
Balances with bodies external to government	24	1	53	0	0	0
<b>Total receivables and other current assets at 31 March</b>	<b>1,118</b>	<b>823</b>	<b>636</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Note 13: Cash and Cash Equivalents

	2014 £000s		2013 £000s		2012 £000s
	Agency	Consolidated	Agency	Consolidated	Consolidated
Balance at 1st April	42	42	28	28	38
Net change in cash and cash equivalents	(15)	(15)	14	14	(10)
<b>Balance at 31st March</b>	<b>27</b>	<b>27</b>	<b>42</b>	<b>42</b>	<b>28</b>
The following balances at 31 March were held at					
	2014 £000s		2013 £000s		2012 £000s
	Agency	Consolidated	Agency	Consolidated	Consolidated
Commercial banks and cash in hand	27	27	42	42	28
<b>Balance at 31st March</b>	<b>27</b>	<b>27</b>	<b>42</b>	<b>42</b>	<b>28</b>



# Accounts for year ended 31 March 2014

## Note 14: Trade Payables and Other Current Liabilities

### 14.1: Trade payables and other current liabilities

	2014 £000s		2013 £000s		2012 £000s
	Agency	Consolidated	Agency	Consolidated	Consolidated
Amounts falling due within one year					
Other taxation and social security	113	113	115	115	136
VAT payable	0	0	0	0	0
Bank overdraft	0	0	0	0	0
Trade capital payables - property, plant and equipment	184	184	210	210	41
Trade capital payables - intangibles	0	0	0	0	37
Trade revenue payables	1,400	1,400	1,618	1,618	1,047
Payroll payables	128	128	127	127	181
Clinical negligence payables	0	0	0	0	0
RPA payables	0	0	0	0	0
BSO payables	101	101	58	58	25
Other payables	83	83	74	74	77
Accruals and deferred income	64	64	29	29	34
Accruals and deferred income - relating to property, plant & equipment	0	0	0	0	0
Accruals and deferred income - relating to intangibles	0	0	0	0	0
<b>Trade and other payables</b>	<b>2,073</b>	<b>2,073</b>	<b>2,231</b>	<b>2,231</b>	<b>1,578</b>
Current part of finance leases	0	0	0	0	0
Current part of long term loans	0	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	0
Other current liabilities	0	0	0	0	0
Carbon reduction commitment	0	0		0	
<b>Intangible current liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total payables falling due within one year</b>	<b>2,073</b>	<b>2,073</b>	<b>2,231</b>	<b>2,231</b>	<b>1,578</b>
Amounts falling due after more than one year					
Other payables, accruals and deferred income	0	0	0	0	0
Trade and other payables	0	0	0	0	0
Clinical negligence payables	0	0	0	0	0
Finance leases	0	0	0	0	0
Imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	0
Long term loans	0	0	0	0	0
<b>Total non current other payables</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES</b>	<b>2,073</b>	<b>2,073</b>	<b>2,231</b>	<b>2,231</b>	<b>1,578</b>

## Accounts for year ended 31 March 2014

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

	Amounts falling due within 1 year 2013/14 £000s	Amounts falling due within 1 year 2012/13 £000s	Amounts falling due within 1 year 2011/12 £000s	Amounts falling due after more than 1 year 2013/14 £000s	Amounts falling due after more than 1 year 2012/13 £000s	Amounts falling due after more than 1 year 2011/12 £000s
Balances with other central government bodies	192	331	455	0	0	0
Balances with local authorities	1	0	1	0	0	0
Balances with NHS /HSC Trusts	325	111	169	0	0	0
Balances with public corporations and trading funds	0	0	0	0	0	0
<b>Intra-government balances</b>	<b>518</b>	<b>442</b>	<b>953</b>	<b>0</b>	<b>0</b>	<b>0</b>
Balances with bodies external to government	1,555	1,789	953	0	0	0
<b>Total payables and other liabilities at 31 March</b>	<b>2,073</b>	<b>2,231</b>	<b>1,578</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 14.3 Loans

NIBTS did not have any loans payable at either 31 March 2014 or 31 March 2013.



# Accounts for year ended 31 March 2014

## 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:

	2014 Number	2014 Value £000s	2013 Number	2013 Value £000s
Total bills paid	3,132	16,675	3,033	17,666
Total bills paid within 30 day target or under agreed payment terms	2,788	15,845	2,920	17,211
% of bills paid within 30 day target or under agreed payment terms	89.0%	95.0%	96.3%	97.4%
Total bills paid within 30 days of receipt of an undisputed invoice*	2,788	15,845		
% of bills paid within 30 days of receipt of an undisputed invoice	89.0%	95.0%		
Total bills paid within 10 day target	1,988	13,740	2,179	10,140
% of bills paid within 10 day target	63.5%	82.4%	71.8%	57.4%

### 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 2014

## 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	106
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

Comprehensive Net Expenditure Account charges	2013 £'000	2014 £000s
Arising during the year	70	13
Reversed unused	0	(84)
Cost of borrowing (unwinding of discount)	2	1
Total charge within Operating expenses	72	(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	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 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 2014

## Note 16: Provision for Liabilities and Charges - 2013

	Pensions relating to former directors £000s	Pensions relating to other staff £000s	Clinical negligence £000s	CSR restructuring £000s	Other £000s	2013 £000s
Balance at 1 April 2012	0	37	0	0	0	37
Provided in year	0	5	0	0	65	70
(Provisions not required written back)	0	0	0	0	0	0
(Provisions utilised in the year)	0	(3)	0	0	0	(3)
Cost of borrowing (unwinding of discount)	0	2	0	0	0	2
At 31 March 2013	0	41	0	0	65	106

### 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	2013 £000s
Not later than one year	0	0	0	0	65	65
Later than one year and not later than five years	0	41	0	0	0	41
Later than five years	0	0	0	0	0	0
At 31 March 2013	0	41	0	0	65	106

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 2014

## Note 17: Capital Commitments

	2014 £'000s	2013 £'000s	2012 £'000s
Contracted capital commitments at 31 March not otherwise included in these financial statements			
Property, Plant & Equipment	112	0	19
Intangible assets	0	0	0
	<hr/>	<hr/>	<hr/>
	112	0	19

## Note 18: Commitments Under Leases

### 18.1 Operating Leases

The Agency had no commitments under operating leases at either 31 March 2014 or 31 March 2013

### 18.2 Finance Leases

The Agency had no commitments under finance leases at either 31 March 2014 or 31 March 2013.

## 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 2014 or 31 March 2013.





## Accounts for year ended 31 March 2014

### **Note 21: Financial Guarantees**

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. The Agency has 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 Agency in undertaking activities. Therefore the HSC is exposed to little credit, liquidity or market risk.

The Agency did not have any financial instruments at either 31 March 2014 or 31 March 2013.

### **Note 22: Contingent Liabilities**

The Agency had no contingent liabilities at either 31 March 2014 or 31 March 2013.

### **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, Regional Health and Social Care Board.

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 2014

## 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:

	2014 Total £000s	2013 Total £000s	2012 Total £000s
HSCB	0	0	0
PHA	0	0	0
SUMDE & NIMDTA	0	0	0
DHSSPS ( excludes non cash)	0	0	0
Other Government Departments	0	0	0
Non cash RRL (from DHSSPS)	346	465	431
<b>Total agreed RRL</b>	<b>346</b>	<b>465</b>	<b>431</b>
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	0	0	0
<b>Total Revenue Resource Limit to Statement Comprehensive Net Expenditure</b>	<b>346</b>	<b>465</b>	<b>431</b>

### 25.2 Capital Resource Limit

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

	2014 Total £000s	2013 Total £000s	2012 Total £000s
Gross capital expenditure	309	233	88
Less charitable trust fund capital expenditure	0	0	0
(Receipts from sales of fixed assets)	(1)	(1)	(1)
<b>Net capital expenditure</b>	<b>308</b>	<b>232</b>	<b>87</b>
<b>Capital Resource Limit</b>	<b>310</b>	<b>234</b>	<b>90</b>
<b>Overspend/(Underspend) against CRL</b>	<b>(2)</b>	<b>(2)</b>	<b>(3)</b>



## Accounts for year ended 31 March 2014

### 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.

	2014 £000s	2013 £000s	2012 £000s
Net Expenditure	(339)	(361)	(440)
RRL	346	465	431
Surplus / (Deficit) against RRL	7	104	(9)
Break Even cumulative position(opening)	771	667	676
Break Even cumulative position (closing)	<u>778</u>	<u>771</u>	<u>667</u>
<b>RRL and Income</b>			
RRL	346	465	431
Income per note 5.1	22,650	21,937	23,686
Total for inclusion in materiality test	<u>22,996</u>	<u>22,402</u>	<u>24,117</u>
<b>Materiality Test:</b>			
	2014 %	2013 %	2012 %
Break Even in year position as % of RRL & Income	0.03%	0.46%	-0.04%
Break Even cumulative position as % of RRL	<u>3.38%</u>	<u>3.44%</u>	<u>2.77%</u>

# Accounts for year ended 31 March 2014

## Note 26: Losses and Special Payments

Type of loss and special payment	2013-14		2012-13	2011-12
	Number of Cases	£	£	£
<b>Cash losses</b>				
Cash Losses - Theft, fraud etc	0	0	0	0
Cash Losses - Overpayments of salaries, wages and allowances	0	0	0	0
Cash Losses - Other causes	0	0	0	0
	0	0	0	0
<b>Claims abandoned</b>				
Waived or abandoned claims	0	0	0	0
	0	0	0	0
<b>Administrative write-offs</b>				
Bad debts	0	0	0	0
Other	0	0	0	330
	0	0	0	330
<b>Fruitless payments</b>				
Late Payment of Commercial Debt	0	0	0	0
Other fruitless payments and constructive losses	0	0	0	0
	0	0	0	0
<b>Stores losses</b>				
Losses of accountable stores through any deliberate act	0	0	0	0
Other stores losses	1	669	3,360	23,896
	1	669	3,360	23,896
<b>Special Payments</b>				
Compensation payments				
- Clinical Negligence	0	0	0	0
- Public Liability	0	0	0	0
- Employers Liability	0	0	334	0
- Other	0	0	0	0
	0	0	334	0
Ex-gratia payments	0	0	0	0
Extra contractual	0	0	0	0
Special severance payments	0	0	0	0
<b>TOTAL</b>	<b>1</b>	<b>669</b>	<b>3,694</b>	<b>24,226</b>



## Accounts for year ended 31 March 2014

### 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 13 August 2014.



# Notes



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