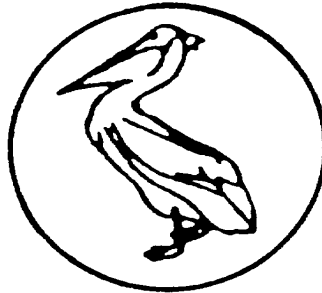


Northern Ireland Blood Transfusion Service



Northern Ireland Blood Transfusion Service

(A Special Agency of the HSC)



Annual Report and Accounts
For the year ended 31 March 2024

GIVE  BLOOD
Save Lives

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE

Annual Report and Accounts For the year ended 31 March 2024

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

On

6 August 2024



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PERFORMANCE REPORT

1. Report of the Lead Non-Executive Member

I have been acting Chair of The Northern Ireland Blood Transfusion Service (NIBTS) since 1 September 2023.

I would like to thank our Chief Executive and Board member, Karin Jackson, her Senior Management and staff team, our voluntary blood donors and my fellow Non-Executive Members for the help and support they have provided during this time. I would extend special thanks to my predecessor, Bonnie Anley, for the dedication and leadership she provided throughout her tenure.

I am immensely proud of the Northern Ireland Blood Transfusion Service as the exclusive provider of blood components and services to the people of Northern Ireland. During the past year I can confirm, on behalf of the Board, that the Service has successfully met all regulatory and licensing requirements for blood and blood components along with the associated clinical services.

NIBTS has continued to perform well this year receiving a very positive inspection report from the Medicines and Healthcare Regulatory Agency (MHRA) and audit from UKAS. These are excellent results for which I would like to congratulate and thank our Chief Executive, Senior Management Team and all staff.

The safety of blood, blood components and services that NIBTS offers to the health service is paramount and is subject to these external, independent scrutiny which provides an important safeguard of independent assurance to donors, patients and other users on the safety and quality of our blood and components in Northern Ireland.

The inspections require the Board and our staff to focus on continuous improvements to our quality control and assurance systems, our working practices and maintaining exacting standards to enable the service to provide the level of assurance required to the users of its blood components as well as regulatory authorities. Having met these standards over the past year, safety and quality will continue to be a focus of the Board's work over the coming year.

Our success is only possible with the steadfast support of our donors through their regular, selfless dedication throughout Northern Ireland. We depend on them so much to ensure the continued provision of many common life-saving hospital treatments.

On behalf of the Board, I extend our heart-felt thanks and congratulations to each and every donor who supports the work of the Service for their selfless and benevolent generosity to the advantage of others. Looking to the future, NIBTS will continue to encourage new donors to engage with us across any and all media formats and assist NIBTS in supporting our patients in Northern Ireland with their personal and valuable gift of blood and blood products.

I would also like to thank Minister Swann and our colleagues at our Sponsor Branch and the wider Department of Health supporting the work of NIBTS throughout the year. The Agency proudly upholds our shared Values of Compassion, Working Together, Excellence Openness and Honesty, as we work to support shared objectives and mutually supportive goals.

This year, NIBTS signed a new Partnership Agreement with the Department of Health which, as well as outlining respective roles and responsibilities, explains the overall governance framework within which NIBTS operates, including the framework through which all necessary assurances are provided to stakeholders.



Our partnership with the Department is based on a mutual understanding of strategic aims and objectives; clear accountability; and a recognition of the distinct roles we each contribute.

I look forward to ensuring that NIBTS makes this partnership work to the benefit of all of our stakeholders.

The Chief Executive and I would like to express our sincere appreciation to two Non- Executive Board Members of the NIBTS, Michael Graham and David Small, who provided endless support, generously giving their experience and expertise this year to the governance of NIBTS. We would like to wish David every success in taking up his new NEM role with the Belfast Health and Social Care Trust.

The Board of NIBTS has continued to support the Chief Medical Officer and the Department of Health in their agenda for the transformation of pathology in Northern Ireland as part of the Pathology Blueprint Programme.

The Functions of the Northern Ireland Blood Transfusion Service (Special Agency) Direction (Northern Ireland) 2023 came into operation on 17 August 2023. This Direction amends the functions of the NIBTS to ensure that Programme management arrangements and the financial resources allocated to the Service by the Department are appropriately managed to enable it to facilitate the delivery of the planning and organisational design for the establishment of the new regional management structure for Health and Social Care pathology services in Northern Ireland in line with "Transforming HSC Pathology Services".

Work on the Programme is proceeding with the design of a high-level operating model for the preferred option for a regional body for pathology services, namely, a HSC Special Agency that delivers all HSC pathology services, the Northern Ireland Blood Transfusion Service (NIBTS) as well as the functions of the Northern Ireland Pathology Network.


The Agency has had a successful year on a number of fronts. Notable achievements include :

- Development of a Collection Strategy which is currently out for consultation
- Introduction of a new on-line appointments system
- A successful MHRA inspection with all recommended actions completed by 30 June 2023;
- Successful UKAS audit of our Quality Management System and three accredited laboratories during August and September 2023 with all recommendations implemented by 31 October 2024
- Completion of EBA Benchmarking
- Commencement of competitions to appoint a new Chair and additional Non Executive Members
- Maintenance of required levels of Blood and Platelet stocks
- Continued progress on the introduction of the CoreLIMS project, a new digital solution for a regional, core laboratory information management system. This system will gather and store blood group and antenatal screening data for Northern Ireland
- Progress on the procurement of BPAT, a new digital blood production and tracking system that is scheduled for introduction in 2025
- Development of Corporate, Business and Financial Plans
- Continued support of the Infected Blood Inquiry

I would like to thank our Chief Executive, Senior Management Team and all the dedicated staff at NIBTS, upon whom we are wholly dependent, for their unfaltering hard work, dedication, support and leadership throughout the year in the face of continuing financial pressures, varying demand and workforce volatility.

I look forward to continuing to work with all of them and with our Minister and colleagues at the Department of Health in delivering a service we can be proud of for everyone in Northern Ireland.

Brendan Garland



Interim Chair
8 July 2024

2. Performance Overview

This section describes the history, organisation, structure and services provided by NIBTS as well as its main service users and the external environment within which the organisation operates.

2.1 Brief History

NIBTS was established in 1994 as an independent Special Agency of the Health and Personal Social Services in Northern Ireland. It is the sole supplier of blood and blood components to Health and Social Care (HSC) in Northern Ireland. In 2023/24, the Agency was primarily funded through service and budget agreements with the HSC Trusts and Department of Health Strategic Performance & Planning Group (SPPG) to recover the cost of services provided.

2.2 Facilities and Services

NIBTS operates from its headquarters on the Belfast City Hospital site which incorporates:

- Whole blood and plateletpheresis collection;
- Processing and testing laboratories;
- Donor administration;
- Medical team;
- Nursing team (which provides staff for headquarters and mobile blood collection teams);
- Quality and regulatory compliance department including the quality control laboratories; and
- Corporate functions including Finance, Human Resources (HR) and Information Technology (IT).

Additionally, NIBTS has a satellite blood collection team based in the Omagh Hospital and Primary Care Centre. There is also a purpose-built BloodMobile Unit that supports the collection of blood across Northern Ireland.

2.3 Equal Opportunities

NIBTS has established robust policies and procedures to ensure equality in the workplace. These include an overarching Equal Opportunities policy as well as specific procedures in relation to disability.

2.4 Structure, Main Services and Users

NIBTS is managed by a Senior Management Team, led by the Chief Executive, which reports to a Board. The Board consists of a non-executive Chair, three non-executive members and the Chief Executive.

NIBTS is required to respond to the needs of the health service in Northern Ireland and works with HSC Trusts to establish the anticipated needs for blood and blood components. Historical activity data and information from the UK Blood Establishments Forum and the European Blood Alliance are used to plan for future demand.

2.5 The External Environment

NIBTS works closely with patients, donors and colleagues across a number of disciplines in the HSC Trusts as well as the Department of Health in Northern Ireland, the SPPG, the Public Health Agency (PHA) and the Patient and Client Council (PCC). In addition, NIBTS works with colleagues in the blood services in England, Scotland and Wales through the UK Blood Establishment Forum as well as Irish Blood Transfusion Service (IBTS) and other European Blood Establishments through the European Blood Alliance (EBA) to ensure services provided by NIBTS benchmark well against comparators.

The Agency holds a blood establishment authorisation licence issued by the Medicines & Healthcare products Regulatory Agency (MHRA) for the collection, testing, processing, storage and distribution of blood components. In addition, a wholesale distributor's licence for plasma products is retained.

The Blood Safety and Quality Regulations (BSQR) 2005 (as amended) require adherence to Good Manufacturing Practice principles supported by a quality management system. The organisation is committed to retaining its licences and maintaining a state of readiness for licensing inspection visits.

Although the core function of NIBTS is to supply blood and blood components for the needs of patients in Northern Ireland, NIBTS also provides the regional antenatal testing programme and specialist immunohaematology support to hospital blood banks. These services are accredited by United Kingdom Accreditation Service (UKAS) to the ISO 15189 standard.

NIBTS has been designated as a core participant of the UK Infected Blood Inquiry. Throughout 2023/24, we co-operated fully with all requests for information made by the Infected Blood Inquiry Team and will continue to do so as the inquiry progresses to the issue of the Inquiry Chair's report in May 2024. Liability in respect of payments arising from the Infected Blood Inquiry does not rest with NIBTS and hence no provision is included in the financial statements.

The COVID-19 pandemic has continued to have a significant impact on NIBTS and this is described in the Performance Analysis.

2.6 Resources, principal risks and uncertainties

NIBTS has developed a Risk Management Strategy that identifies our objectives and associated risks and sets out a control strategy for each of the significant risks. Procedures have been established to verify that aspects of the risk management and internal control systems are regularly reviewed and reported on. Risk management is also fully incorporated into the corporate planning and decision making processes of the organisation. This includes the development of corporate and departmental risk registers which identify, evaluate and manage risk towards an acceptable target level.

The NIBTS Risk Management Strategy is underpinned by an assessment of risk appetite across five domains: safety and quality, partnerships and engagement, people and culture, resources and continuous improvement.

As a Blood Establishment, risk management is embedded in all key activities, including the Good Manufacturing Practice (GMP) activities related to the management of change, incidents and validation.

The key risk for NIBTS in the next year is maintaining a self-sufficient supply of adequate blood and platelets donated by the population of Northern Ireland. The NIBTS Blood Collection Strategy 2024-2027 has been developed with the aim of minimising the risk of insufficient supply through organisational objective setting for current demand, whilst also planning for future growth. With this new strategy, engagement with our service users, and existing stock management controls it is hoped that the costly importation of blood from other UK blood Services can be avoided or minimised.

NIBTS is required to deliver its services efficiently, ensuring value for money with maximum productivity. This will continue in 2024/25 and any financial risks will be identified through monthly financial monitoring.

2.7 Performance Summary

As Chief Executive, I am satisfied that the organisation has, during 2023/24, made significant progress across the following key objectives:

- Maintaining an adequate panel of blood donors;
- Collecting, testing, processing and issuing high quality blood components;
- Meeting the demand for blood components;
- Meeting regulatory requirements;
- Maintaining relevant licences;
- Achieving financial breakeven; and
- Paying suppliers in accordance with prompt payment requirements.

More detail on these objectives is provided in the Performance Analysis section at page 6.

2.8 Going Concern

NIBTS provides a key service for the health service in Northern Ireland and is the sole supplier of blood and blood components in the region. As such, it will continue to operate as a going concern reflecting the ongoing demand for this service.



3. Performance Analysis

3.1 Assessment of Performance

COVID-19 Pandemic

For 2023/24 there were no significant disruptive events caused by COVID-19 sickness absence that have affected the organisations business continuity.

Changes to working practices such as hybrid working from home, regular videoconferencing and donor appointments are now well established and embedded within 'business as usual'.

Quality and Regulatory Compliance

NIBTS continue to comply with the Blood Safety and Quality Regulations 2005 (as amended), the EU Blood Directives and Good Distribution Practice, as required to maintain the Blood Establishment Authorisation and Wholesale Dealers licences. Compliance with the relevant standards is confirmed via inspection by the MHRA, with the last inspection taking place in 2022 and the next inspection due in the latter half of 2024.

Following a UKAS surveillance visit of NIBTS diagnostic screening laboratories in August 2023, the auditors recommended continuing accreditation of NIBTS to the ISO 15189 standard.

To support the maintenance of these licences and accreditations, robust quality management processes and systems are embedded and are fully functioning across the organisation. As always, the commitment and diligence of all staff involved in maintaining these has been exceptional despite many competing commitments and challenges throughout the year.

NIBTS continued to develop its Governance Framework in line with DoH requirements. Progress on action plans for each area of the Framework continue to be reported to the NIBTS Governance and Risk Management Committee.

Activity

During the year, the demand for blood and blood components, particularly O negative red cells, has remained steady.

Tables 1 and 2 overleaf, show the donation activity for 2023/24 compared to 2022/23. Red cell issues have remained similar to the previous year with platelet issues increasing by 5% over the year.

In 2023/24, there was a very welcome 12% increase in whole blood donations. As a consequence, it was only necessary to import a small number of red cells at the beginning of the year to augment the supply of O Negative blood and blood with particular complex antigen combinations from other UK blood establishments. The imported units accounted for 1% of total issues. Later in the year, 240 units were exported to other UK blood services to assist with supply.

The introduction of a portal for donors to book their donation appointment online at any time of the day and day of the week has been a tremendous success and facilitated maximum donor attendances at session which, in turn, has augmented collections. Due to focussed partnership working between trade unions and staff, supported by the flexibility and understanding of our donors, there was limited impact on blood collections as a result of industrial action during 2023/24.

Donors

During the year, the active donor panel increased by almost 9%. In addition, there was a significant increase in the number of new donors during the year. These increases were facilitated by the introduction of a new online donation appointment booking system early in 2023/24 which provided greater flexibility and efficiency in the donation booking process.

To maximise efficiency of donation sessions NIBTS operate a hybrid system where walk-in donors can be accepted without an appointment. This is usually adopted when appointment capacity is high at a venue or if stocks of particular blood groups are reduced.

Donor satisfaction has remained the same as 2022/23 at 99%. Again, this is a real achievement by all the staff who engage with donors from booking appointments through to the blood donation session.

Table 1: Donation Activity in 2023/24 and 2022/23

	2023/24	2022/23
Whole blood attendance	47,311	41,652
New donor attendance	4,128	3,023
Whole blood donations	41,540	37,080
Haemochromatosis donations	783	744
Platelet donations	3,495	3,627
Total donations	45,818	41,451
Red cells imported from other blood services	404	1,668
Deferral rate (%)		
- of overall attendance	10	9
- of new donors	18	18

Table 2: Blood Component Issues in 2023/24 and 2022/23

Blood Component	2023/24	2022/23
Red cell units (adult)	39,955	39,439
Platelets (adult therapeutic doses)	8,702	8,305
Fresh Frozen Plasma components	4,157	4,290
Pooled cryoprecipitate	779	850

Business Plan Objectives

At the start of 2023/24, NIBTS established 19 business plan objectives for the year. The objectives crossed a number of themes including those relating to our core function of collecting blood and issuing blood components. Fourteen of these objectives were fully achieved and five were not achieved. The business plan objectives included a number of key performance indicators (KPIs) which were monitored during the year. The year-end position in respect of these KPIs is provided in Table 3 below.

Table 3: Key Performance Indicators

	Target	2023/24	2022/23
Donor Satisfaction	95%	99%	99%
Active Donor Panel – Whole Blood	≥26,000	26,614	44,718 Restated 24,514*
Active Donor Panel - Platelets	≥ 665	624	708
Percentage Red Cells Imported	0.5%	1%	4%
Percentage Platelets Imported	0.5%	0%	0%
Donor Complaints	<20	27	27
Staff Development Reviews Completed	>90%	93%	56%
Staff Absence	<6.1%	6.1%	6.1%
Variance from Breakeven	<0.25%	0.01%	0.01% Restated 0.02%**
Prompt Payment Compliance (30 days)	>95%	95.0%	93.6%

*Figure has been restated due to a change in the definition of an active donor.

**Figure has been restated to correct an error in the prior year figure.

The objectives not achieved relate to the Recruitment of new whole blood donors; maintenance of the platelet donor panel; the level of blood importations; the proportion of O negative red cell issues and the number of donor complaints. Actions to ensure these objectives are met in 2024/25 are being progressed.

3.2 Long Term Objectives and Corporate Plan

3.2.1 Blood Stocks and Supply to Hospital Blood Banks

Demand for red cell components has stabilised to pre-pandemic levels. This reflects demand being managed by the introduction of revised transfusion guidelines, surgical procedures that limit blood loss as well as alternative methods to address blood loss during surgery. In addition, the NIBTS Medical Director is actively engaging with other Medical Leaders across Northern Ireland to ensure that transfusions guidelines - particularly the use of O negative red cells – are communicated with clinical teams and implemented.

The core group of patients requiring blood and platelet transfusions are those receiving treatment for cancer and other haematological conditions.

The development of monoclonal antibody therapies to treat some forms of cancer continues to result in increased demand for blood donors with complex antibody profiles. To ensure the best match of donated blood to recipient needs, additional, complex testing is undertaken by the NIBTS Reference Laboratory. We continue to liaise with colleagues in the SPPG of the Department of Health to ensure sufficient resources are in place to meet this growing demand.

On-going liaison with Trust transfusion committees and the Northern Ireland Transfusion Committee (NITC) will continue to focus on the appropriate use of O-negative red cells and reduction of wastage across the supply chain, all of which will further support the self-sufficiency of the Northern Ireland supply chain. An audit commissioned by the NITC on the appropriate use of O negative red cells has identified opportunities for further improvement in the use of this scarce resource to reduce usage from the current 15% of all blood transfusions to closer to the UK average of 12%.

The demand for platelets has increased by a further 5% this year (in addition to the increase of 4% in 2022/23) and reflects the increase in patients receiving cancer therapies. This increase is greater than the previous planning assumption for an ongoing increase of around 2.5% year on year over the next three years to support increased cancer treatments, elective activity and projected increases in demand associated with a complex demographic.

3.2.2 Projected Demand

The projected issues for each component are outlined in Table 4 below:

Table 4: Projected Demand

Year	Red Cells	Platelets	Fresh Frozen Plasma	Pooled Cryoprecipitate
2024/25	40,000	8,750	4,500	875
2025/26	40,500	8,950	4,500	900
2026/27	41,000	9,250	4,500	927

3.3 New Developments

3.3.1 Plasma for Fractionation (PFF)

The change in guidelines for the collection of UK plasma in 2020 provided an opportunity for UK blood services to collect human plasma which can be used to create plasma derived medicinal products (PDMP) such as immunoglobulins and albumin.

NIBTS continues to work with colleagues across the UK, including NHS England and NHS Blood and Transplant, to develop a business case to support the collection of human plasma in Northern Ireland that can be manufactured into PDMP for the treatment of patients here. NHS England have now awarded the contract for fractionating UK plasma with Northern Ireland being a beneficiary of this contract if appropriate. The NIBTS business case is due to be shared with the Department of Health by the summer of 2024.

3.3.2 Collection Strategy

In order to address the challenges with sufficiency of the blood supply, a collection strategy is being developed for launch in 2024/25. This strategy will identify the needs of patients and how best to secure sufficient donations over the next five years to meet this demand.

3.3.3 Clinical Transfusion Practice and Haemovigilance

The NIBTS medical team continues to work collaboratively with the NITC and other key stakeholders in haemovigilance, hospital blood banks and medical specialties.

NIBTS medical team continues to support hospital colleagues with transfusion advice to improve transfusion practice and ensure the supply of the blood at regional level meets the demand. The medical team also ensures lessons are learnt from both infected blood (IBI) and occult blood (OBI) inquiries, including lookback, are embedded into practice; engage with the haemochromatosis community and other primary and secondary stakeholders to facilitate their recruitment in the blood donation programme; implement strategies to help recruiting donors from different ethnic backgrounds; contribute to the national genotyping programme to

support resident patients with haemoglobinopathy and improve their transfusion care; support renal transplant patients with HLA-matched blood and to promote recruitment of new donors in the British Bone Marrow registry (BBMR).

A newly appointed Medical Director took up post in the summer of 2023 and this has reinforced relationships with medical colleagues across the UK through the UK Forum of Blood Establishments as well as active participation in the UK wide Joint Professional Advisory Committee (JPAC) and hospital liaison network.

It is also hoped that there will be progress on the implementation of foetal Rh(D) screening to support maternity services across Northern Ireland during 2024/25.

3.3.4 Infrastructure

In order to continue to deliver a transfusion service that meets the regulatory compliance requirements of BSQR (2005) (as amended) and the EU Blood Directives, it is essential that the physical infrastructure for NIBTS meets the requisite standards. The existing NIBTS headquarters building was commissioned in 1995 and is now the oldest blood centre in the UK and Ireland. As the building and infrastructure ages, it is becoming increasingly difficult to meet compliance standards. As a result, NIBTS has highlighted to the Department of Health the need for investment in updated facilities. This need has been recognised in the Department's draft ten year capital plan.

3.3.5 Laboratories

NIBTS continues to evaluate emerging technologies to ensure that our testing platforms meet current standards and clinical demand.

The expansion of a molecular testing within the Reference Laboratory has enabled NIBTS to provide an increased repertoire of tests and improved diagnostic information to clinicians.

NIBTS is also participating in a national programme to improve transfusion outcomes for patients with Sickle cell disease and other haemoglobinopathies.

Testing for occult (silent) hepatitis B continued in 2023/24. This testing identifies historical and chronic, low level hepatitis B in donors further improving the safety of the blood components we supply to our patient population.

NIBTS will continue to work with hospital colleagues to develop training programmes for staff in hospital blood banks to improve the standard of transfusion services across Northern Ireland.

NIBTS will also continue to support the Harvey's Gang charity providing opportunities for young people and their families to see what happens in our laboratories and testing facilities.

3.3.6 Digital Developments

NIBTS has continued to work closely with the regional core LIMS project team to introduce the CliniSys WinPath solution in the NIBTS Reference Laboratory and Automated Serology departments. Implementation of this solution is scheduled to occur during the second quarter of 2024/25. This system will replace the existing DSS system and align NIBTS with HSC testing laboratories across Northern Ireland.

The contract for a blood production and tracking digital solution was awarded in January 2024 following detailed engagement with potential suppliers. This updated system will enable digital tracking of components from donor vein to patient vein as well as online donation appointment booking and better system blood stock

management. It is currently anticipated that the roll out of this solution will commence during the third and fourth quarter of 2025/26.

3.3.7 Northern Ireland Pathology Transformation

Throughout 2023/24, NIBTS has continued to host the Pathology Blueprint Programme to identify options for the future management structure of pathology services – including NIBTS – for Northern Ireland.

This Programme has continued to enable pathology stakeholders to guide the design of the management Blueprint and explore the different options for creating this structure.

The Pathology Blueprint Programme Board has recommended that the single management structure should take the form of a Special Agency. This recommended option, supported by a business case for implementation, will be shared with the Minister for Health in the summer of 2024. Subject to this recommendation receiving Ministerial approval, and funding availability, transition to the new management structure will commence during 2025/26.

3.4 Impacts on Financial Position in 2023/24 and Looking Forward

NIBTS is committed to sound financial management and ensuring that the objectives of the organisation are met in the most efficient and effective way.

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 NIBTS financial statements are shown in pages 42 to 45 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.

The Statement of Comprehensive Net Expenditure shows a surplus of £0.002m (2023: £0.004m surplus) and against RRL plus income from activities of £21.590m (2023: £19.787m), this represents a surplus of 0.01% (2023: 0.02%). Accordingly, the breakeven objective for the year has been achieved.

During the year, NIBTS received income of £21.592m (2023: 19.789m). This comprised £9.525m (2023: £8.617m) in respect of Haemophilia Blood Products; Patient Testing Services; Pathology Transformation and non-recurrent cost pressure funding from the SPPG and £11.402m (2023: £11.134m) for the supply of blood and blood products from HSC Trusts. The income noted above was invoiced in line with service level agreements. During the year, DoH changed the arrangements for the treatment of receipts from the disposal of surplus plasma. These receipts are now included as NIBTS income with a corresponding reduction in NIBTS SLA income from SPPG. This had no net effect on NIBTS and amounted to income of £0.628m from non HSC contracts. Other income amounted to £0.037m (2023: £0.038m).

During the year, NIBTS expenditure was £23.010m (2023: £20.600m). The majority of the expenditure was on Clinical Supplies and Services £10.946m (48%) (2023: £9.846m/48%). The average number of whole time equivalent persons employed during the year (excluding staff whose costs were capitalised) was 166.3 (2023: 168.4) and expenditure on these staff amounted to £8.401m (36%) (2023: £7.545m/37%). The remaining 16% of expenditure was on other expenditure £2.243 (10%) (2023: £2.400m /11%) and Non-cash items £1.420m (6%) (2023: £0.809m/4%).

The movement in expenditure from the prior year primarily relates to increases in haemophilia blood product costs; pay costs and provisions.

NIBTS also invests each year in new laboratory equipment, vehicles, ICT and building infrastructure to provide the capital assets essential for the running of the service. During the year, capital income (from DoH) and expenditure amounted to £0.670m (2023: £0.496m) and £0.670m (2023: £0.491m) respectively.

The key financial issues looking forward are the cost implications of any change in the profile of blood component and product demand; increases in demand for Blood Group Reference Services; any changes to how the service is delivered and the implications of inflationary cost pressures.

Within the bounds of the prudent use of public funds, the Agency, in its role as a supplier of critical blood and blood components to hospitals, is a viable organisation. The Agency operates with a capital asset base of approximately £12m with new capital schemes funded by DoH.

The Department of Health requires that NIBTS pays 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. The target is to pay 95% of invoices within 30 days and 70% of invoices with 10 days. The measure of compliance is:

	2024 Number	2024 Value £000s	2023 Number	2023 Value £000s
Total bills paid	3,769	10,934	3,578	10,595
Total bills paid within 30 day target or under agreed payment terms	<u>3,581</u>	<u>10,458</u>	<u>3,349</u>	<u>9,919</u>
% of bills paid within 30 day target or under agreed payment terms	<u>95.0%</u>	<u>95.6%</u>	<u>93.6%</u>	<u>93.6%</u>
Total bills paid within 30 days of receipt of an undisputed invoice	<u>3,581</u>	<u>10,458</u>	<u>3,349</u>	<u>9,919</u>
% of bills paid within 30 days of receipt of an undisputed invoice	<u>95.0%</u>	<u>95.6%</u>	<u>93.6%</u>	<u>93.6%</u>
Total bills paid within 10 day target	<u>2,874</u>	<u>8,842</u>	<u>2,574</u>	<u>7,987</u>
% of bills paid within 10 day target	<u>76.3%</u>	<u>80.9%</u>	<u>71.9%</u>	<u>75.4%</u>

During the year, NIBTS paid no compensation or interest for payments being late.

3.5 Environmental, Social and Community Issues

During 2023/24, NIBTS continued to monitor its environmental impact in line with its objectives. This included the monitoring of energy performance including electricity, steam and water consumption. The environmental management action plan continued to inform actions designed to improve governance with regard to environmental management.

NIBTS continues to work to improve on its target of reducing its carbon footprint by reducing greenhouse gas emissions by an average of 1% each year on 2012/13 levels until 2025. NIBTS has established a carbon baseline and has been able to demonstrate a 12% overall reduction in CO2 gas emissions since monitoring began in 2013/14, which is on target with the DOH objectives. In conjunction with the Belfast Health and Social Care Trust (BHSCT) Estates Department, plans are being progressed to replace the Calorifiers at NIBTS. The BHSCT plan to replace the use of Steam throughout the entire Belfast City Hospital and Blood Transfusion Service site.

This currently provides hot water and heating for the premises. The project is currently at tendering stage, and works throughout the site, are expected to commence during 2024/25. This is expected to give further savings in heating energy usage, by 10 -15% on current figures, over the coming years.

In addition to Energy saving measures, NIBTS ensure that waste produced is segregated and recycled where possible, in order to minimise the Organisations waste's impact on the environment. In conjunction with other Trusts and ALB's, NIBTS avails of regional contracts for the collection, disposal and recycling of waste products, such as cardboard, paper, plastics, etc. Our clinical waste is also disposed in a manner which allows for the 'flock' produced after the treatment of the waste, to be recycled, and used to make alternative products for use by other industries, for example, fence posts. Again, this is done through a regionally tendered contract, in conjunction with our Procurement and Logistics Service, to ensure not only best value, but also with an emphasis on social and environmental issues, which we ask contractors to demonstrate when tendering.

Measures such as those described above will help to ensure NIBTS makes progress in reaching its overall target of a 1% reduction in its carbon footprint each year until 2025. The Agency will continue to work with Estates Professionals within the BHSCT to achieve these aims.

3.6 Employees and Board Members

As at 31 March 2024, NIBTS employed 198 staff and reported a sickness absence rate of 6.18% (2023: 6.1%). The target for absence in 2023/24 was <6.1%. More detailed information is provided in the Remuneration and Staff Reports on page 26.

3.7 Pension Liabilities

The treatment of pension liabilities is also detailed in the Remuneration and Staff Report on page 26.

3.8 Information Governance

NIBTS had no reportable data breaches during 2023-24.

3.9 Emergency/Business Continuity Plans

In 2023 NIBTS completed the annual self-assessment against the HSC Core Standards for Emergency Planning, with the outcome providing assurance that the organisation is fully compliant. Emergency planning procedures, including the NIBTS Mass Casualty Procedure and Pandemic Flu Plan were reviewed and updated. NIBTS continues to participate in the DoH Emergency Planning Forum and the UK Blood Services Emergency Planning & Business Continuity Forum.

In 2023/24, we revised the NIBTS Business Continuity Management Plan. The Business Unit Resumption Plans for all functional areas were also reviewed.



Mrs K Jackson
Accounting Officer
8 July 2024

ACCOUNTABILITY REPORT

1. Corporate Governance Report

The Corporate Governance Report sets out the key governance forums within the organisation and, where applicable, their role in reporting to the NIBTS Board. In addition, the Corporate Governance Report provides further data via the Governance Statement with regard to the role and function of the Committees. This report also provides further detail on the framework for Business Planning, Risk Management and Information Risk.

Directors' Report

NIBTS is governed by an Agency Board which during the year, had the following members:

Non-Executive Chair	Ms Bonnie Anley (until 30 June 2023)
Non-Executive Members	Mr David Small (until 31 January 2024) Mr Brendan Garland Mr Michael Graham
Chief Executive	Mrs Karin Jackson

Mr David Small was Interim Chair from 1 July 2023 to 31 August 2023 and Mr Brendan Garland was Interim Chair from 1 September 2023.

The Department of Health appoints non-executive members with the approval of the Minister of Health. The Board normally includes a non-executive Chair and three non-executive members. In light of the above, the Board operated with two non-executive members from 1 July 2023 to 31 January 2024 and with one non-executive member from 1 February 2024.

During 2023/24, the Board met on six occasions. Meetings are publicly advertised and were held both face to face and via video conferencing.

The NIBTS Board has three committees. These are the Audit Committee, which met on four occasions; the Governance and Risk Management Committee, which met on four occasions; and the Remuneration and Terms of Service Committee which met on six occasions.

Operational management is provided through the Senior Management Team (SMT) which meets each week. It provides quality assured data and information for the Board. The SMT considers a range of issues including:

- Progress against objectives set by DoH;
- Progress against corporate objectives declared in the annual business plan and corporate plan;
- Finance and budgetary control report; and
- Quality Management System performance review.

NIBTS has prepared a set of accounts which are included in this report for the year ended 31 March 2024. These 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.

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

NIBTS maintains a Register of Interests for Board members and the Senior Management Team (SMT) to identify any potential conflict of interest. None of the Board or SMT members have undertaken any material transactions with NIBTS during the year. The Register can be reviewed by contacting the Chief Executive's office.

NIBTS did not make any charitable donations in 2023/24.

The Northern Ireland Audit Office (NIAO) is responsible for the audit of NIBTS accounts. The notional cost of the audit for the year ended 31 March 2024, which pertained solely to the audit of the accounts, was £20,800 for Public Funds and £1,500 for Trust Funds. During the year, NIBTS purchased no other non-audit services from the NIAO .

In 2023/24, 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. They have taken all steps required to make themselves aware of any relevant audit information and to establish that NIBTS' auditor is aware of that information.

The Chief Executive has confirmed that the annual report and accounts as a whole are fair, balanced and understandable and that she takes personal responsibility for the annual report and accounts and the judgments required for determining that it is fair, balanced and understandable.

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

There were no reportable data breaches during the year. NIBTS is a Public Sector Information Holder and has complied with the requirements set out in HM Treasury and the Office of Public Sector Information guidance.

Statement of Accounting Officer Responsibilities

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 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 and 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 the Government Financial Reporting Manual (FRM) and in particular to:

- observe the accounts direction issued by the Department of Health, 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 FRM have been followed, and disclose and explain any material departures in the accounts;
- prepare the financial statements on the going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Permanent Secretary of the Department of Health, as Principal Accounting Officer for Health and Social Care Resources in Northern Ireland, has designated Mrs K Jackson, 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 regularity and propriety of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Northern Ireland Blood Transfusion Service assets, are set out in the formal letter of appointment of the Accounting Officer issued by the Department of Health, Chapter 3 of Managing Public Money Northern Ireland (MPMNI) and the HM Treasury Handbook: Regularity and Propriety.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that Northern Ireland Blood Transfusion Service auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Governance Statement

1. Introduction / Scope of Responsibility

The Board of the Northern Ireland Blood Transfusion Service (NIBTS) is accountable for internal control. As Accounting Officer and Chief Executive of the Agency, 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 (DoH).

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 DoH for the performance of these functions and participates in two formal accountability review meetings per annum with DoH. NIBTS participated in a positive accountability meeting with the DoH Deputy Secretary and Director of Secondary Care in March 2024.

During the year, a Partnership Agreement with DoH was agreed and signed. This replaced the existing Management Statement and Financial Memorandum. This agreement outlines the accountability arrangements for NIBTS.

NIBTS works in partnership with DoH by agreeing and progressing annual objectives and has key relationships with the Strategic Planning and Performance Group (SPPG) and HSC Trusts, through established service level agreements, to deliver services to agreed specifications. NIBTS also works closely with the Business Services Organisation which provides a range of services under a Service Level Agreement.

2. Compliance with Corporate Governance Best Practice

The Board of NIBTS applies the principles of good practice in Corporate Governance and continues to further strengthen its governance arrangements. The Board of 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 the DoH. The last assessment, undertaken in March 2023, indicated that there were no significant departures from best practice identified in the tool. However, there are some opportunities for improvement and an action plan to facilitate these has been developed.

3. Governance Framework

In accordance with the Northern Ireland Blood Transfusion Service (Special Agency) (Establishment and Constitution) Order (Northern Ireland) 1994, NIBTS has a Board whose non-executive members are appointed by the Northern Ireland Department of Health, with the approval of the Minister of Health.

The Board consists of a Non-Executive Chair, three Non-Executive Members and the Chief Executive. The Senior Management Team attends and participates in Board meetings. In 2023/24, the Board met on six occasions.

Mrs K Jackson was appointed Chief Executive with effect from 1 October 2016 on an initial fixed term basis for up to two years. This tenure was subsequently extended to March 2024.

The NIBTS governance framework is described in the NIBTS Board Assurance Framework which has been developed in keeping with the guidance issued by the DoH. The framework is based on accountability and reporting for all activities undertaken by NIBTS thereby facilitating robust assurance 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. The Assurance Framework provides a tool by which the Board can monitor the effectiveness of internal control.

The Board has three committees. These are the Audit Committee; the Governance and Risk Management Committee; and the Remuneration and Terms of Service Committee.

Audit Committee

The Audit Committee is chaired by a Non-Executive Board member and consists of three Non-Executive Board members. The committee met four times during the year and is attended by representatives from Internal Audit, External Audit, the Finance Manager and other Senior Managers, as required.

The key role of the Audit Committee is to review the effectiveness of the internal financial control systems and advise the Board on the strategic processes for internal control; accounting policies and the annual accounts.

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

In March 2023, the Audit Committee Self-Assessment checklist was completed and found no significant divergences in its operation from the best practice identified in the checklist.

Governance and Risk Management Committee

The Governance and Risk Management Committee is chaired by a Non-Executive Board member and consists of a further two Non-Executive Board members. The Chief Executive, SMT members and the Corporate Governance, Risk & Emergency Planning Manager also attend these meetings. The Committee met four times during 2023/24.

The Committee ensures that there are robust and regularly reviewed systems and structures in place to support the effective implementation and development of integrated governance and risk management systems across the organisation. Risk management is a planned and systematic approach to identifying, evaluating and responding to risks and providing assurance that responses are effective and ensuring principal risks and significant gaps in controls and assurances are considered by the Board in a timely fashion.

Remuneration and Terms of Service Committee

The Remuneration and Terms of Service Committee is chaired by the Board Chair and consists of the Non-Executive members. The Head of HR and Corporate Services may also attend to provide advice as required.

The role of the Remuneration and Terms of Service Committee is to advise the Board on the appropriate remuneration and terms of service for the Chief Executive and any other NIBTS senior executive. The committee met six times during the year.

Board and Committee Attendance Record

Attendance at the meetings of the Board and its committees during 2023/24 was as follows:

	Board	Audit Committee	Governance and Risk	Remuneration Committee
Ms B Anley – Chair	2 of 2	-	-	1 of 1
Mr D Small – Non-Executive	5 of 5	4 of 4	3 of 4	4 of 4
Mr M Graham – Non-Executive	6 of 6	3 of 4	4 of 4	6 of 6
Mr B Garland – Non-Executive	6 of 6	4 of 4	4 of 4	6 of 6
Mrs K Jackson – Chief Executive	6 of 6	-	4 of 4	-

No Audit Committee, Governance and Risk Management Committee or Remuneration and Terms of Service Committee performance issues were raised as part of the Board Governance Self-Assessment.

4. Framework for Business Planning and Risk Management

Business planning and risk management are 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.

Business Planning

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

The initial draft forms the basis of formal business planning consultation meetings which take place during the autumn with middle manager groups, who also discuss the draft plan with staff at their individual team and section meetings. Feedback from the consultation process is documented and factored into revised objectives and the business plan as appropriate. More widely, there are a range of communication channels designed to provide information to staff face to face and electronically. Staff are also represented by Trade Union organisations via the organisation's Joint Negotiation and Consultative Committee (JNCC). However, these meetings were paused during the 2023/24 year due to ongoing industrial action.

DoH guidance in relation to business planning for arm's length bodies is considered and specific DoH objectives and requirements are included. The business plan is reviewed against the corporate risk register so that all risks are addressed in the plan. The organisation also produces a Corporate Plan which sets out the strategic direction of the organisation for a period of four years. This document is approved by DoH.

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

As detailed in the Performance Analysis (page 6), NIBTS achieved breakeven in 2023/24 and has a balanced financial plan in place for 2024/25.

Risk Management

NIBTS has a Risk Management Strategy which identifies the organisation's objectives and risks, and sets out a control strategy for each of the significant risks. This strategy has been reviewed and updated for 2024-2026. The

Risk Management Strategy is supported by policies and procedures, and incorporates training and development plans appropriate to the level of responsibility.

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

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

Procedures have been put in place for verifying that aspects of risk management and internal controls are regularly reviewed and reported on and that risk management has been incorporated fully into the corporate planning and decision making process of the organisation. This includes the development of corporate, operational and departmental risk registers which are used to record and evaluate risk. The registers are formally reviewed quarterly and this process is used to identify and record new risks as well as reviewing existing risks. Identification of risk takes account of factors such as incident reporting, complaints, risk assessments as well as staff responsibility to report any risks to which they or the organisation may be exposed. 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.

The Risk Management Strategy also includes a risk appetite statement which defines the level of risk each area of the organisation is capable of tolerating.

Risks are assessed in keeping with DoH guidance which has been refined to reflect the specialist activities undertaken by NIBTS. This work was overseen by the Governance and Risk Management Committee throughout 2023/24.

Risk management is integral to the training for all staff, relevant to their grade, both at induction and in service. Risk management awareness training is mandatory for everyone in the organisation and is completed by individuals every two years. In July 2023, a new dedicated NIBTS risk management awareness training module was created on the HSC online learning system. As of February 2024, the training has been completed by 91% of NIBTS staff. To support staff through the risk management process, expert guidance and facilitation is available along with access to policies and procedures outlining responsibilities and the means by which risks are identified and controlled.

BSO Internal Audit carried out an audit of risk management during July 2023. It concluded there was a satisfactory system of governance, risk management and control.

5. Information Risk

The management of information within NIBTS remains a high priority. An Information Governance resource is in place to ensure that the information governance agenda is effectively progressed. NIBTS has in place a range of information governance and ICT security policies and procedures which ensure that information used for

operational and reporting purposes is handled appropriately. Information governance risks are reported through the risk management process. Action plans have been developed and progressed following previous audits, Data Protection reviews and Information Management governance reviews. These action plans are approved by, and progress reported to, the Governance and Risk Management Committee.

Appropriate arrangements are in place to ensure the security of information both inside and outside of the organisation. Data Sharing Agreements, Data Access Agreements and Contracts are in place to ensure the confidentiality and security of any information shared with third parties.

Information Asset Owners (IAOs) have responsibility for the identification and management of information risks in their areas and meet quarterly to discuss Information Governance and Information Security matters. Information Asset Registers have been established and are maintained in each area by IAOs. The organisation remains compliant with the requirements of the UK General Data Protection Regulation (UK GDPR).

The Head of HR and Corporate Services is the Agency's Senior Information Risk Owner (SIRO) during 2023/24 and has a key role in considering emerging information risks and how these risks may be managed. The Information Governance Manager is the Agency's Data Protection Officer. The Medical Director is the Agency's Personal Data Guardian (PDG).

Information governance training is mandatory for all staff and is undertaken by e-learning. New staff are also provided with specific Information Governance training sessions. Training was completed by 95% of NIBTS staff in 2023/24

During 2023/24, there were no incidents of potential data loss reported to the Information Commissioner's Office (ICO).

Information Governance was last audited by Internal Audit in 2022/23 year and attained a Satisfactory level of assurance.

NIBTS complies with HSC IT Security Policies and is conscious of the risk posed to information security by malware and other similar attacks. As such, cybersecurity measures utilised within the NIBTS are aligned with those within the broader HSC. A proactive vulnerability assessment and remediation approach is also followed within the organisation. During the 2023/24 year, work continued to develop and enhance the organisation's cyber-security stance with updated technical controls and additional training being delivered via an HSC cyber security programme initiative to staff. NIBTS continues to be represented on the HSC Cyber Security Programme Board and fully participates in regional security initiatives.

The HSC regional Cyber Security e-learning module is mandatory for all NIBTS staff. During the 2023/24 year, 95% of staff had completed this training.

6. Public Stakeholder Involvement

During 2023/24, there were a number of engagement events undertaken. NIBTS attended Belfast Pride and the Black History expo for the first time this year. To improve accessibility for all communities, 53 new venues were sourced during the year. Two surveys of the donor population were undertaken to inform activities going forward. A donor engagement strategy is being developed and these initiatives will be progressed in 2024/25.

Complaints are managed through a well-established system. During 2023/24, all formal complaints received were investigated and closed. There were 27 complaints in 2023/24 (27: 2022/23). The most common theme relates to donors who were not permitted to donate due to not meeting national eligibility guidelines. Reports detailing complaints are presented quarterly and at year-end to the NIBTS Governance and Risk Management Committee. Information and complaints received from donors will be used to improve NIBTS practices and procedures where appropriate. In 2024/25 NIBTS have plans in place to develop a donor survey strategy to take a more proactive approach to donor experience improvement.

7. Fraud

NIBTS has a zero-tolerance approach to fraud in order to protect and support our key public services. NIBTS has an Anti-Fraud Policy and Fraud Response Plan to outline our approach to tackling fraud, define staff responsibilities and the actions to be taken in the event of suspected or perpetrated fraud - whether originating internally or externally to the organisation. The Fraud Liaison Officer (FLO) promotes fraud awareness, co-ordinates investigations in conjunction with the BSO Counter Fraud Service team and provides advice to personnel on fraud reporting arrangements.

All staff are provided with mandatory fraud awareness training in support of the Anti-Fraud Policy and Fraud Response plan, which are kept under review and updated as appropriate. NIBTS also participates in the National Fraud Initiative. NIBTS have a Whistleblowing Policy in place and promotes various avenues for reporting suspicions of fraud to increase awareness.

There were no reported cases of fraud during the year.

8. Raising Concerns

NIBTS has a Whistleblowing Policy and a Whistleblowing Procedure for Raising Concerns at Work. During 2023/24, there were no matters raised under this procedure.

9. Assurance

The Board is responsible for ensuring high standards of corporate governance with effective systems of internal control. Regular reports, including the Corporate Risk Register, are presented to the Board for review. The level of compliance with the various governance standards is reported to the Governance and Risk Management Committee. Where necessary, reports to address any non-compliances 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 Annual Report and their overall opinion on risk management, control and governance. Internal Audit is an independent function which operates in accordance with Public Sector Internal Audit Standards. The Board also reviews reports arising from external inspections and assessments, endorses the relevant action plans and monitors progress against the action plans.

During the year, the Governance and Risk Management Committee ensured that there were robust and regularly reviewed systems and structures in place to support the effective implementation and development of integrated governance and risk management systems across the organisation. NIBTS has in place arrangements for reporting against each area of governance previously covered by Controls Assurance standards and continued to assess its compliance against these areas of governance via action plans, as applicable, and reported on these to the Governance and Risk Management Committee. This Committee reported all relevant matters to the NIBTS Board.

The Board considers that the information and assurance provided to it is of sufficient quality to support it 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.

During 2024/25, NIBTS will aim to further enhance the effectiveness of the systems of internal controls and assurance through the development and introduction of a Performance Management Framework, the key purpose of which is to ensure that processes are in place and responsibilities are defined that enable the Board, Senior Management Team and other key stakeholders to set and monitor the Agency's performance against objectives at all levels, from the Corporate Strategic Objectives down to each individual staff members appraisal objectives.

10. Sources of Independent Assurance

NIBTS obtains independent assurance from the following sources:

Internal Audit

NIBTS utilises 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 2023/24, Internal Audit undertook three audits and provided the following level of assurances:

Financial Review	Satisfactory
Risk Management	Satisfactory
Management of Donor Services	Satisfactory
Fleet Management	Limited

Limited assurance has been provided for the Fleet Management. While there were no Priority 1 findings, there were a significant number of Priority 2 findings in respect of contract management; fuel monitoring; vehicle replacement; fleet performance management; fleet monitoring system and driver declarations which impacted on the level of assurance provided.

Recommendations to address the control weaknesses identified by internal audit have been, or are being, implemented. The Audit Committee have reviewed management responses to Internal Audit recommendations and monitor progress with the implementation of recommendations.

Internal Audit conduct formal follow-up reviews in respect of the implementation of the priority 1 and 2 internal audit recommendations agreed in the Internal Audit reports. Internal Audit presented a full report which showed that 28 (67%) of agreed actions were fully implemented and a further 13 (31%) were partially implemented and 1 (2%) are not yet implemented.

Overall, in their Annual Report, the Head of Internal Audit provided a satisfactory level of assurance on the adequacy and effectiveness of the organisation's framework of governance, risk management and control.

Northern Ireland Audit Office (NIAO)

The financial statements are audited by NIAO and the certificate and report to the Northern Ireland Assembly is included on page 36. The NIAO provides a Report to Those Charged with Governance which is reviewed by the Audit Committee. Recommendations to address any control weaknesses identified have been, or are being, implemented.

RQIA

The RQIA has, in the past, undertaken reviews on NIBTS activities. However, no audits of NIBTS were undertaken by the RQIA in 2023/24.

NIBTS also liaise with other statutory bodies i.e. the Health & Safety Executive as necessary.

Other Regulatory Bodies

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

Legislation (Medicines Act 1968 and Blood Safety and Quality Regulations 2005/50 (as amended)) requires that the organisation possesses appropriate licences in order to perform its core functions. NIBTS holds the relevant licences and undergoes inspection by the Medicines and Healthcare products Regulatory Agency (MHRA) on a two-yearly basis to ensure compliance with the relevant standards. MHRA inspected NIBTS during the latter half of 2022 with confirmation obtained that the operations of the organisation were in general compliance with the requirements of the Blood Safety and Quality Regulations, 2005/50 and therefore the licences continue to be maintained. The next MHRA inspection is anticipated during 2024.

NIBTS is also audited by the United Kingdom Accreditation Service (UKAS) against ISO15189 standards for Medical Laboratories – Requirements for Quality and Competence. NIBTS continue to maintain accreditation.

Business Services Organisation (BSO)

The Business Services Organisation (BSO) provides NIBTS with a range of services through a Service Level Agreement. In 2023/24, these services included procurement, income, payments, payroll, recruitment, internal audit and legal services.

BSO provides a series of in-year performance reports and assurances throughout the year. The annual BSO assurance letter received by NIBTS sets out a range of assurances on BSO processes, procedures and governance arrangements. It also provides assurance that BSO is compliant with relevant guidance, regulations and legislation.

11. 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.

12. Internal Governance Divergences

Update on Prior Year Control Issues Now Resolved

There were no significant control issues or internal governance divergences identified in the prior year.

New Significant Control Issues

There were no significant control issues or internal governance divergences identified in the year.

13. Budget Position and Authority

The Budget Act (Northern Ireland) 2024, which received Royal Assent on 14 March 2024, together with the Northern Ireland Spring Supplementary Estimates 2023-24 which were agreed by the Assembly on 9 April 2024, provide the statutory authority for the Executive's final 2023-24 expenditure plans. The Budget Act (Northern Ireland) 2024 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2024-25 financial year.

14. Conclusion

NIBTS has a rigorous system of accountability upon which I can rely as Accounting Officer to form an opinion on the probity and use of public funds, as detailed in Managing Public Money NI (MPMNI). 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 2023/24.



2. Remuneration and Staff Report

The Remuneration and Staff Report sets out the role of the Remuneration and Terms of Service Committee and, in particular, the Committee's adherence to appropriate Remuneration Policy including relevant DoH circulars and Agenda for Change terms and conditions.

Remuneration Report

Remuneration Committee

The Board of the Agency, as set out in its Standing Orders and Standing Financial Instructions, has delegated certain functions to the Remuneration Terms of Service Committee including the provision of advice and guidance to the Board on matters of salary and contractual terms of the Chief Executive, guided by DoH policy. The membership of this committee during 2023/24 consisted of Ms B Anley, Mr D Small, Mr M Graham and Mr B Garland in line with their Board tenure. The Remuneration Terms of Service Committee met six times during the year.

Remuneration Policy

All staff within NIBTS are paid in accordance with circulars issued by DoH. All non-medical staff with the exception of Senior Executives are covered by the Agenda for Change Terms and Conditions of Service Handbook and were paid in accordance with these terms and conditions.

All medical staff were paid in accordance with DoH circular Pay and Conditions of Service: Remuneration of Hospital Medical and Dental Staff, Doctors and Dentists in Public Health, the Community Health Service, and Salaried Dental Staff.

Senior Executives

There are separate arrangements for the Terms of Service and Remuneration for Senior Executives in HSC. Senior Executives are remunerated in accordance with the relevant Senior Executive pay circulars issued by DoH.

Service Contracts

Mrs K Jackson was appointed Chief Executive with effect from 1 October 2016 on an initial fixed term basis for up to two years. This tenure was subsequently extended to March 2024. Mrs Jackson is seconded from the Belfast Health and Social Care Trust and is paid through Belfast Health and Social Care payroll and the cost recharged to NIBTS. Mrs K Jackson has a Senior Executive contract.

All other members of the Senior Management Team are paid in accordance with Agenda for Change or Medical Staff Terms and Conditions as applicable.

Termination Payment

There is a statutory provision for termination payments only, as detailed in the contracts of senior management. There were no payments made to directors in respect of compensation for loss of office during 2023/24.

Notice Period

For Senior Management, a period of three months' notice 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.

Retirement Age

NIBTS does not operate a general retirement age for staff, although it reserves the right to require an individual employee or group of employees to retire at a particular age where this is objectively justified in the particular circumstances of the case.

Retirement Benefit Cost

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 DoH. The Agency is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis.

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.

Pension benefits are administered by BSO HSC Pension Service. Prior to 2022/23 year, two schemes were in operation – the HSC Pension Scheme and the HSC Pension Scheme 2015. The pension from the HSC Pension Scheme is based on final years pensionable pay. From 1 April 2022, all active members became members of the HSC Pension Scheme 2015. The HSC Pension Scheme 2015 is a Career Average Revalued Earnings (CARE) scheme. Any pension rights members have built up in the HSC Pension Scheme prior to moving to the HSC Pension Scheme 2015 will be protected.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date. This has been interpreted in the FReM to mean that the period between formal actuarial valuations shall be four years.

The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The scheme valuation data provided for the 2020 actuarial valuation that is currently underway will be used in the 2023-24 accounts. The 2020 valuation assumptions will be retained for demographics whilst financial assumptions are updated to reflect recent financial conditions.



Remuneration and Pension Entitlements

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

Board Member and Senior Management Remuneration (Audited)

NAME	SALARY (£'000)		BONUS PAYMENT (£'000)		BENEFIT IN KIND (TO NEAREST £100)		PENSION BENEFITS (£'000)		TOTAL (£'000)	
	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
Non-Executive Members										
Ms B Anley (until 30/6/23)	0 – 5	5 – 10	-	-	-	-	-	-	0 – 5	5 – 10
Mr M Graham	0 – 5	0 – 5	-	-	-	-	-	-	0 – 5	0 – 5
Mr D Small (until 31/1/24)	0 – 5	0 – 5	-	-	-	-	-	-	0 – 5	0 – 5
Mr B Garland	5 – 10	0 – 5	-	-	-	-	-	-	5 – 10	0 – 5
Executive Members										
Mrs K Jackson ¹	90 – 95	110 – 115	-	-	-	300	46	14	135 – 140	125 – 130
Senior Management										
Mr G Bell	80 – 85	75 – 80	-	-	-	-	18	14	100 – 105	90 – 95
Mr I Ritchie	-	70 – 75	-	-	-	-	-	12	-	80 – 85
Ms A Macauley	70 – 75	65 – 70	-	-	-	-	16	10	85 – 90	75 – 80
Mr M Gillespie	70 – 75	65 – 70	-	-	-	-	18	26	90 – 95	90 – 95
Mrs G McKibbin ²	70 – 75	-	-	-	-	-	20	-	90 – 95	-
Dr A Allameddine ³	135 – 140	-	-	-	-	-	31	-	170 – 175	-
Mrs B Mullin ⁴	(full year 165 – 170) 55 – 60 (full year 60 – 65)	-	-	-	-	-	32	-	85 – 90	-

1. Mrs K Jackson, Chief Executive, is seconded from Belfast HSC Trust and is paid through Belfast HSC Trust payroll with the cost recharged to NIBTS. This is included under 'Others' in Staff Costs below.
2. Mrs G McKibbin was appointed Head of HR and Corporate Services commencing 26 April 2023.
3. Dr A Allameddine was appointed Medical Director commencing 1 June 2023.
4. Mrs B Mullin was appointed Head of Blood Component and Supply Chain Services commencing 14 August 2023.

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

‘Salary’ includes gross salary, overtime, on call and other allowances. There were no bonuses paid to senior management during 2023/24 or 2022/23. The Benefit in Kind listed in the above table relates to a Leased Car.

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 of any increase or decrease due to a transfer of pension rights.

Fair Pay Disclosures (Audited)

Pay Ratios

Reporting bodies are now required to disclose the relationship between the remuneration of the highest paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation’s workforce. The banded remuneration of the highest paid Director in NI Blood Transfusion Service in the financial year 2023/24 was £90k – £95k (2022/23, £110k - £115k). The relationship between the mid-point of this band and the remuneration of the organisation’s workforce is disclosed below.

2023/24	25th percentile	Median	75th percentile
Total remuneration (£)	23,088	26,513	40,146
Pay ratio	4.0 : 1	3.5 : 1	2.3 : 1

2022/23	25th percentile	Median	75th percentile
Total remuneration (£)	23,177	26,282	40,588
Pay ratio	4.9 : 1	4.3 : 1	2.8 : 1

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions. For 2023/24, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments.

In 2023/24, two employees (2022/23:1) received remuneration in excess of the highest paid director. Remuneration ranged from £22,383 to £140,000 (2022/23: £20,270 to £127,500).

Percentage Change in Remuneration

Reporting bodies are also required to disclose the percentage change from the previous financial year in the:

- a) salary and allowances, and
- b) performance pay and bonuses

of the highest paid director and of their employees as a whole. The percentage changes in respect of NIBTS are shown in the following table. It should be noted that the calculation for the highest paid director is based on the mid-point of the band within which their remuneration fell in each year.

Percentage change for:	2023/24 v 2022/23	2022/23 v 2021/22
Average employee salary and allowances	(0.9%)	2.6%
Highest paid director’s salary and allowances	(17.8%)	21.6%

No performance pay or bonuses were paid to the highest paid director or employees during the year.

The average employee salary and allowances were 0.9% lower than the prior year. This reflects staff turnover and a greater proportion of staff on lower points on the pay scale. The highest paid director is the Chief Executive. The highest paid directors salary was 17.8% lower than the prior year. This was due to pay award arrears being included in the prior year.

Pensions of Senior Management (Audited)

	Real increase in pension and related lump sum at age 60 £000	Total accrued pension at age 60 as at 31/03/24 and related lump sum £000	CETV at 31/03/23 £000	CETV at 31/03/24 £000	Real increase in CETV £000
Mrs K Jackson					
Pension	2.5 – 5.0	30 – 35	529	593	64
Lump sum	2.5 – 5.0	40 – 45			
Mr G Bell					
Pension	0 – 2.5	35 - 40	832	930	98
Lump sum	0	85 - 90			
Ms A Macauley					
Pension	0 - 2.5	30 - 35	691	780	89
Lump Sum	0	65 – 70			
Mr M Gillespie					
Pension	0 - 2.5	25 – 30	431	516	85
Lump Sum	0 - 2.5	45 – 50			
Mrs G McKibbin					
Pension	0 – 2.5	20 – 25	361	444	83
Lump Sum	0 – 2.5	35 – 40			
Dr A Allameddine					
Pension	0 – 2.5	0	0	39	39
Lump Sum	-				
Mrs B Mullin					
Pension	0 – 2.5	15 – 20	274	357	83
Lump Sum	-	30 – 35			

Non-Executive members do not receive pensionable remuneration; therefore, there are no entries in respect of pensions for Non-Executive members.

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

framework prescribed by the Institute and Faculty of Actuaries. CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that was extant at 31 March 2024.

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. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

Pension contributions deducted from individual employees are dependent upon the level of remuneration receivable and are deducted using a scale applicable to the level of remuneration received by the employee.

Payments to Past Directors (Audited)

There were no payments made to past directors during the year (2022/23: nil).

Staff Report

Staff Costs (Audited)

	2024		2023	
	Permanently employed £000s	Others £000s	Total £000s	Total £000s
Staff costs comprise:				
Wages and salaries	6,455	695	7,150	6,155
Social security costs	533	0	533	559
Other pension costs	1,097	0	1,097	1,096
Sub-Total	8,085	695	8,780	7,810
Capitalised staff costs	379		379	265
Total staff costs reported in Statement of Comprehensive Expenditure	7,706	695	8,401	7,545
Less recoveries in respect of outward secondments			0	0
Total net costs			8,401	7,545
Total Net costs of which:			£000s	£000s
NI Blood Transfusion Service			7,545	7,545
Charitable Trust Fund			0	0
Total			7,545	7,545

Staff costs exclude £379k which were charged to capital projects during the year (2022/23: £265k).

Average Number of Persons Employed (Audited)

The average number of whole time equivalent (WTE) staff employed during the year was as follows:

Category	Permanently employed staff No.	Others	2024 Total	2023 Total
Medical and dental	3.9	0.1	4.0	3.8
Nursing and midwifery	44.4	4.2	48.6	52.0
Ancillaries	7.3	0.0	7.3	7.3
Administrative and clerical	41.8	11.6	53.4	50.5
Other professionals and technical	61.9	0.0	61.9	60.6
Total average number of persons employed	159.3	15.9	175.2	174.2
Less average staff number relating to capitalised staff costs	8.9	0.0	8.9	5.8
Total net average number of persons employed	150.4	15.9	166.3	168.4
Of which:				
NI Blood Transfusion Service	150.4	15.9	166.3	168.4
Total	150.4	15.9	166.3	168.4

Reporting of early retirement and other compensation scheme – exit packages

There were no redundancy or early departure costs paid in 2023/24 or in 2022/23.

Staff Benefits

There were no staff benefits paid in 2023/24 or in 2022/23.

Retirements due to ill-health

During 2023/24 there was one case of early retirement from the Agency, agreed on the grounds of ill-health (2022/23: nil). The estimated additional pension liability of ill health retirement will be £10k. This cost is borne by the HSC Pension Scheme.

Off Payroll Engagements

The Agency had no off-payroll engagements during 2023/24 (2022/23: nil).

Consultancy Expenditure

During the year there were no consultancy assignments undertaken (2022/23: nil).

Staff Composition

The Agency employs a range of staff under a number of occupational groupings. This includes professional and technical, administrative and clerical, medical, nursing and ancillary grades.

As at 31 March 2024, the Agency employed a total of 198 staff (159 whole time equivalents). This figure included 189 staff employed on permanent contracts and 9 staff on temporary and/or fixed term contracts, including non-executive Board members.

The gender profile of staff employed by the Agency for the period was 64 male and 134 female.

For the senior manager group of employees (defined as Executive Directors and Senior Management Team) the gender breakdown was three male and four female.

Sickness data

During 2023/24 the Agency was required to comply with the Departmental target of maintaining or improving on the 2022/23 level of 6.1%. For the period ending 31 March 2024, the Agency absence level was 6.18% which is slightly in excess of the target. Long term sickness, that is sickness lasting for four weeks or more, accounted for 3.95% (2023: 4.38%) with the remaining 2.32% (2023:1.82%) of employee sickness attributable to short-term absences.

There continues to be a strong focus on absence management and supporting attendance at work within the Agency to reduce the overall absence level.

Staff turnover percentage

The staff turnover percentage, as defined as the number of leavers divided by the average of staff in post, was 10% (2023: 16%) for the year ended 31 March 2024.

Staff engagement

NIBTS is committed to improving how it feels to work for NIBTS. To identify areas of good practice and target areas for improvement NIBTS undertook a staff survey during September 2023. Twenty eight quantitative questions were used within the survey and these were taken from the HSC wide staff survey and contained all of the staff engagement questions. This enabled NIBTS to compare results against other HSC/NHS employers. Five qualitative questions were also asked within the survey to enable NIBTS to gather staff suggestions and feedback. All responses to the survey are confidential and literature suggests a strong correlation between staff experience and patient/donor experience. Therefore, by understanding more about our staff experience we can make improvements for both staff and patients/donors.

There was a great response to the staff survey with 47% of staff responding which demonstrated staff motivation to engage and have their say.

A staff survey report has been developed and agreed with the Senior Management Team and contains a number of recommendations which will help NIBTS continuously improve. It is hoped that using the rich feedback gained from this survey more improvements can be implemented to improve staff experience further. It is anticipated that this survey will be conducted annually to enable NIBTS to measure improvement.

We are committed to developing a new People and Culture strategy during 2024/25 that helps us build a culture that is open, fair and just and one that enables us to deliver our vision of providing an outstanding blood service for the people of Northern Ireland.

Staff Policies

The Agency has in place a robust recruitment and selection policy which is regularly reviewed. All staff who are involved with the selection of staff for employment are required to undertake mandatory training as well as separate equality awareness training. Applicants for posts within the Agency who declare a disability are given full and fair consideration at all stages.

During 2023/24 the Agency was not made aware of any new employees having a disability. In circumstances when an employee is confirmed to have a disability, the Agency engages with Occupational Health professionals and fulfils all of its legal obligations and in particular the duty to make reasonable adjustments and to consider retraining and

reallocation of duties whenever possible and appropriate. During 2023/24 the Agency made efforts to engage with staff members to update their equality data in order for the organisation to better understand the composition of the workforce including those with disabilities.

Employees of the Agency who declare a disability, or who are known by the Agency to be disabled, enjoy the same benefits in terms of training, career development and promotion as those members of staff without disabilities.



3. Accountability and Audit Report

The Accountability and Audit report provides detail of all audited losses and special payments during 2023/24 as well as confirmation of no remote contingent liability. Details of fees and charges and confirmation of long term expenditure and financial planning is also provided.

Funding Report

Losses and Special Payments (Audited)

In 2023/24 there was one loss recorded amounting to £3k (2022/23: £175k).

Fees and Charges (Audited)

There were no fee and charges payments made during the year (2022/23: nil).

Gifts (Audited)

The Agency made no gifts made over the limits prescribed in Managing Public Money NI.

Remote Contingent Liabilities (Audited)

In addition to contingent liabilities reported within the meaning of IAS 37, the NI Blood Transfusion Service also reports liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability. NIBTS had no such liabilities as at 31 March 2024.

Long Term Expenditure Trends and Plans

It is anticipated that for the foreseeable future the current pattern of NIBTS expenditure will be maintained. The level of future expenditure will be influenced by any changes in demand for blood components (red cells, platelets and plasma).

In terms of financial management and control, a financial plan is prepared and approved by the Agency Board at the beginning of each financial year and budgets are established. Financial performance is monitored and reviewed through detailed financial reporting on a monthly basis. An aggregate summary of the financial position to date and forecast year end position is presented by the Finance Manager to each meeting of the Agency Board. NIBTS will continue to invest each year in laboratory equipment, vehicles, ICT and building infrastructure to provide the capital assets essential for the running of the service.

Regularity of Expenditure (Audited)

The Agency has continued to maintain sound systems of internal control which are designed to safeguard public funds and assets. These systems are subjected to annual internal audit by BSO Internal Audit. DoH guidance on expenditure is reviewed and implemented as appropriate. Approval of NIBTS expenditure is undertaken by a small number of senior staff. NIBTS uses BSO Procurement and Logistics, which is a Centre of Procurement Expertise (CoPE), for goods and services procurements. These processes are aimed at ensuring the regularity of expenditure within NIBTS. The NIAO certificate and report provides an opinion on regularity.



Mrs K Jackson
Accounting Officer
8 July 2024

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Blood Transfusion Service for the year ended 31 March 2024 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, Cash Flows, Changes in Taxpayers' Equity; and the related notes including significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of Northern Ireland Blood Transfusion Service's affairs as at 31 March 2024 and of the Northern Ireland Blood Transfusion Service's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972 and Department of Health directions issued thereunder.

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.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate.

My staff and I are independent of the Northern Ireland Blood Transfusion Service in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Northern Ireland Blood Transfusion Service's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

My responsibilities and the responsibilities of the Board and the Accounting Officer with respect to going concern are described in the relevant sections of this certificate.

Other Information

The other information comprises the information included in the annual report other than the financial statements, the parts of the Accountability Report described in that report as having been audited, and my audit certificate and report. The Board and the Accounting Officer are responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

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

I have nothing to report in this regard.

Opinion on other matters

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Department of Health directions made under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended; and
- the information given in the Performance Report and Accountability 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

In the light of the knowledge and understanding of the Northern Ireland Blood Transfusion Service and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report. 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 parts of the Accountability Report to be audited are not in agreement with the accounting records; or
- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made; 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 the Department of Finance's guidance.

Responsibilities of the Board and Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer Responsibilities, the Board and the Accounting Officer are responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remunerations and Staff Report, is prepared in accordance with the applicable financial reporting framework; and
- assessing the Northern Ireland Blood Transfusion Service's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Public Health Agency will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to examine, certify and report on the financial statements in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

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

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Northern Ireland Blood Transfusion Service through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included governing legislation and any other relevant laws and regulations identified;
- making enquires of management and those charged with governance on the Northern Ireland Blood Transfusion Service's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of the Northern Ireland Blood Transfusion Service's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, expenditure recognition, posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;

- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - investigating significant or unusual transactions made outside of the normal course of business;

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

In addition, 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.

Report

I have no observations to make on these financial statements.



Dorinnia Carville
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
BELFAST
BT7 1EU
2 August 2024

Financial Statements for the Year Ended 31 March 2024

Foreword

These accounts for the year ended 31 March 2024 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.

Certificates of Chair and Chief Executive

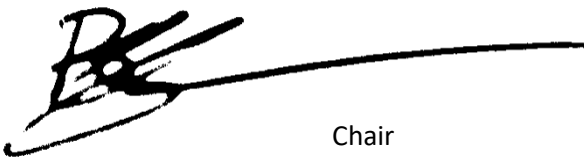
I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 41 to 66) which I am required to prepare on behalf of the Northern Ireland Blood Transfusion Service have been compiled from and are in accordance with the accounts and financial records maintained by the Northern Ireland Blood Transfusion Service and with the accounting standards and policies for HSC bodies approved by the DoH.



Mrs K Jackson
8 July 2024

Chief Executive

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 41 to 66) as prepared in accordance with the above requirements have been submitted to and duly approved by the Board.



Mr Brendan Garland
8 July 2024

Chair



Mrs K Jackson
8 July 2024

Chief Executive

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE

Consolidated Statement of Comprehensive Net Expenditure for the year ended 31 March 2024

This account summarises the income and expenditure generated and consumed on an accruals basis. It also includes other comprehensive income and expenditure, which includes changes to the values of non-current assets and other financial instruments that cannot yet be recognised as income or expenditure.

	NOTE	2024 £000s		2023 £000s	
		Agency	Consolidated	Agency	Consolidated
Income					
Revenue from contracts with customers	4.1	21,590	21,590	19,787	19,787
Other operating income*	4.2	0	2	0	2
Total operating income		21,590	21,592	19,787	19,789
Expenditure					
Staff costs		(8,401)	(8,401)	(7,545)	(7,545)
Purchase of goods and services	3	(11,117)	(11,117)	(10,008)	(10,008)
Depreciation, amortisation and impairment charges	3	(641)	(641)	(595)	(595)
Provision expense	3	(758)	(758)	(196)	(196)
Other operating expenditure	3	(2,091)	(2,093)	(2,248)	(2,256)
Total operating expenditure		(23,008)	(23,010)	(20,592)	(20,600)
Net operating expenditure		(1,418)	(1,418)	(805)	(811)
Finance income	4.2	0	6	0	6
Finance expense	3	0	0	0	0
Net expenditure for the year		(1,418)	(1,412)	(805)	(805)
Adjustment to net expenditure for non cash items	22.1	1,420	1,420	809	809
Add back charitable trust fund net expenditure*		0	(6)	0	0
Surplus for the year		2	2	4	4
OTHER COMPREHENSIVE EXPENDITURE					
Items that will not be reclassified to net operating costs:					
	NOTE	2024 £000s		2023 £000s	
		Agency	Consolidated	Agency	Consolidated
Net gain on revaluation of property, plant and equipment	5.1/5.2	262	262	734	734
Net gain/(loss) on revaluation of intangibles	6.1/6.2	0	0	0	0
Net gain / (loss) on revaluation of charitable assets	9	0	37	0	(20)
COMPREHENSIVE NET EXPENDITURE for the year ended 31 March 2024		(1,156)	(1,113)	(71)	(91)

The notes on pages 45 to 66 form part of these accounts.

*All donated funds have been used by the Agency as intended by the benefactor. It is for the Board to manage the internal disbursements. The Board ensures that charitable donations received by the Agency are appropriately managed, invested, expended and controlled, in a manner that is consistent with the purposes for which they were given and with the Agency's Standing Financial Instructions, Departmental guidance and legislation.


NORTHERN IRELAND BLOOD TRANSFUSION SERVICE


Consolidated Statement of Financial Position as at 31 March 2024

This statement presents the financial position of NI Blood Transfusion Service. It comprises three main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

	NOTE	2024		2023	
		Agency £000s	Consolidated £000s	Agency £000s	Consolidated £000s
Non Current Assets					
Property, plant and equipment	5.1/5.2	11,857	11,857	11,555	11,555
Intangible assets	6.1/6.2	14	14	25	25
Financial assets	9	-	315	-	272
Total Non Current Assets		11,871	12,186	11,580	11,852
Current Assets					
Inventories	11	1,389	1,389	1,681	1,681
Trade and other receivables	13	1,301	1,301	507	507
Cash and cash equivalents	12	1,740	1,740	1,517	1,517
Total Current Assets		4,430	4,430	3,705	3,705
Total Assets		16,301	16,616	15,285	15,557
Current Liabilities					
Trade and other payables	14	(3,358)	(3,358)	(2,635)	(2,635)
Provisions	15	(39)	(39)	(39)	(39)
Total Current Liabilities		(3,397)	(3,397)	(2,674)	(2,674)
Total assets less current liabilities		12,904	13,219	12,611	12,883
Non Current Liabilities					
Provisions	15	(990)	(990)	(232)	(232)
Total Non Current Liabilities		(990)	(990)	(232)	(232)
Total assets less total liabilities		11,914	12,229	12,379	12,651
Taxpayers' Equity and other reserves					
Revaluation reserve		11,456	11,456	11,203	11,203
SoCNE reserve		458	458	1,176	1,176
Other reserves - charitable fund		-	315	-	272
Total equity		11,914	12,229	12,379	12,651

The financial statements on pages 41 to 44 were approved by the Board on 8 July 2024 and were signed on its behalf by;

Signed:  (Chair) Mr Brendan Garland Date: 8 July 2024

Signed:  (Chief Executive) Mrs K Jackson Date: 8 July 2024

The notes on pages 45 to 66 form part of these accounts.

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE

Consolidated Statement of Cash Flows for the year ended 31 March 2024

The Statement of Cash Flows shows the changes in cash and cash equivalents of the NI Blood Transfusion Service during the reporting period. The statement shows how the NI Blood Transfusion Service generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by the NI Blood Transfusion Service. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to the NI Blood Transfusion Service future public service delivery.

	NOTE	2024 £000s	2023 £000s
Cash flows from operating activities			
Net expenditure after interest/Net operating expenditure		(1,412)	(805)
Adjustments for non cash transactions		1,415	809
(Increase) in trade and other receivables	13	(794)	(51)
Decrease / (Increase) in inventories	11	292	(27)
Increase in trade payables	14	723	829
<i>Less movements in payables relating to items not passing through the NEA</i>			
Movements in payables relating to the purchase of property, plant and equipment	5	(251)	87
Movements in payables relating to the purchase of intangibles	6	-	15
Use of provisions	15	-	(28)
Net cash inflow / (outflow) from operating activities		(27)	829
Cash flows from investing activities			
(Purchase of property, plant & equipment)		(419)	(567)
(Purchase of intangible assets)		-	(15)
Proceeds of disposal of property, plant & equipment		5	-
Share of income reinvested		(6)	-
Net cash outflow from investing activities		(420)	(582)
Cash flows from financing activities			
Grant in aid		670	496
Net financing		670	496
Net increase in cash & cash equivalents in the period		223	743
Cash & cash equivalents at the beginning of the period	12	1,517	774
Cash & cash equivalents at the end of the period	12	1,740	1,517

The notes on pages 45 to 66 form part of these accounts.

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE

Consolidated Statement of Changes in Taxpayers' Equity for the year ended 31 March 2024

This statement shows the movement in the year on the different reserves held by NI Blood Transfusion Service. The Statement of Comprehensive Net Expenditure (SoCNE) Reserve reflects a contribution from the Department of Health. The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. The SoCNE Reserve represents the total assets less liabilities of the NI Blood Transfusion Service, to the extent that the total is not represented by other reserves and financing items.

	NOTE	SoCNE Reserve £000s	Revaluation Reserve £000s	Charitable Fund £000s	Taxpayers Equity £000s
Balance at 31 March 2022		1,467	10,469	292	12,228
Changes in Taxpayers Equity 2022-23					
Grant from DoH		496	-	-	496
(Comprehensive net expenditure for the year)		(805)	734	(20)	(91)
Auditors remuneration	3	18	-	-	18
Balance at 31 March 2023		1,176	11,203	272	12,651
Changes in Taxpayers Equity 2023-24					
Grant from DoH		670	-	-	670
Other reserves movements including transfers		9	(9)	-	-
(Comprehensive expenditure for the year)		(1,418)	262	43	(1,113)
Auditors remuneration	3	21	-	-	21
Balance at 31 March 2024		458	11,456	315	12,229

The notes on pages 45 to 66 form part of these accounts.

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

These financial statements have been prepared in a form determined by the Department of Health based on guidance from the Department of Finance'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 contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the DoH body for the purpose of giving a true and fair view has been selected. The particular policies adopted by the DoH body are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

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, intangible assets, inventories and certain financial assets and liabilities.

1.2 Property, Plant and Equipment

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

Recognition

Property, plant and equipment must be capitalised if:

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

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

Valuation

All Property, Plant and Equipment are carried at fair value.

Fair value of Property is estimated as the latest professional valuation revised annually by reference to indices supplied by Land and Property Services.

Fair value for Plant and Equipment is estimated by restating the value annually by reference to indices compiled by the Office of National Statistics (ONS), except for assets under construction which are carried at cost, less any impairment loss.

RICS, IFRS, IVS & HM Treasury compliant asset revaluation of land and buildings for financial reporting purposes are undertaken by Land and Property Services (LPS) at least once in every five year period. Figures are then restated annually, between revaluations, using indices provided by LPS.

The last asset revaluation was carried out on 31 January 2020 by Land and Property Services (LPS) with the next review due by 31 January 2025.

Fair values are determined as follows:

- Land and non-specialised buildings – open market value for existing use;
- Specialised buildings – depreciated replacement cost; and
- 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

DoF 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)

Assets 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. They are carried at cost, less any impairment loss. Assets under construction are revalued and depreciation commences when they are brought into use.

Short Life Assets

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

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

Revaluation Reserve

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

1.3 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 similarly amortisation is applied to 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 the lower of their estimated useful lives and the term of the lease. The estimated useful life of an asset is the period over which the Agency expects to obtain economic benefits or service potential from the asset. Estimated useful lives and residual values are reviewed each year end, with the effect of any changes recognised on a prospective basis. The following asset lives have been used.

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

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 Statement of Comprehensive Net Expenditure 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.

1.4 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.

1.5 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 non-current asset. 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.

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.

1.6 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.

1.7 Inventories

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

1.8 Income

Income is classified between Revenue from Contracts and Other Operating Income as assessed in line with organisational activity, under the requirements of IFRS 15 and as applicable to the public sector. Judgement is exercised in order to determine whether the five essential criteria within the scope of IFRS 15 are met in order to define income as a contract.

Income relates directly to the activities of the Agency and is recognised on an accruals basis, when, and to the extent that a performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Where the criteria to determine whether a contract is in existence is not met, income is classified as Other Operating Income within the Statement of Comprehensive Net Expenditure and is recognised when the right to receive payment is established.

Income is stated net of VAT.

1.9 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.

1.10 Investments

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

1.11 Research and Development expenditure

Research and development (R&D) expenditure is expensed in the year it is incurred in accordance with IAS 38.

Following the introduction of the 2010 European System of Accounts (ESA10), and the change in the budgeting treatment (from the revenue budget to the capital budget) of R&D expenditure, additional disclosures are included in the notes to the accounts. This treatment was implemented from 2016/17.

1.12 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.

1.13 Leases

The Agency had no leases during the year (2022/23: none).

1.14 Private Finance Initiative (PFI) transactions.

The Agency has had no PFI transactions during the year (2022/23: none).

1.15 Financial Instruments

A financial instrument is defined as any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

NIBTS has financial instruments in the form of trade receivables and payables and cash and cash equivalents.

- *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 de-recognised when the contractual rights have expired or the asset has been transferred.

Financial assets are initially recognised at fair value. IFRS 9 requires consideration of the expected credit loss model on financial assets. The measurement of the loss allowance depends upon the HSC Body's assessment at the end of each reporting period as to whether the financial instrument's credit risk has increased significantly since initial recognition, based on reasonable and supportable information that is available, without undue cost or effort to obtain. The amount of expected credit loss recognised is measured on the basis of the probability weighted present value of anticipated cash shortfalls over the life of the instrument where judged necessary.

Financial assets are classified into the following categories:

- financial assets at fair value through Statement of Comprehensive Net Expenditure;
- held to maturity investments;
- available for sale financial assets; and
- loans and receivables.

The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

- *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 in creating risk than would apply to a non-public sector body of a similar size, therefore the Agency is not exposed to the degree of financial risk faced by business entities.

There are 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 its activities. Therefore, the Agency is exposed to limited 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. There is therefore low exposure to currency rate fluctuations.

- *Interest rate risk*

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

- *Credit risk*

Because the majority of the Agency's income comes from contracts with other public sector bodies, there is 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, there is low exposure to significant liquidity risks.

1.16 Provisions

In accordance with IAS 37, provisions are recognised when there is present legal or constructive obligation as a result of a past event, it is probable that the Agency will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties.

Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using the relevant discount rates provided by HM Treasury.

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.

1.17 Contingent liabilities/assets

The Agency had no contingent liabilities at either 31 March 2024 or 31 March 2023.

1.18 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 staff numbers and costs applied to the untaken leave balance determined from the results of a survey to ascertain leave balances as at 31 March 2024. It is not anticipated that the level of untaken leave will vary significantly from year to year. Untaken flexi leave is estimated to be immaterial to the Agency and has not been included.

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 DoH. The Agency is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis.

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 with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date. This has been interpreted in the FReM to mean that the period between formal actuarial valuations shall be four years.

The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The scheme valuation data provided for the 2020 actuarial valuation that is currently underway will be used in the 2023-24 accounts. The 2020 valuation assumptions will be retained for demographics whilst financial assumptions are updated to reflect recent financial conditions.

1.19 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.

1.20 Third party assets

The Agency does not hold any third party assets.

1.21 Government Grants

The Agency does not receive any government grants.

1.22 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.

1.23 Charitable Trust Account Consolidation

The Agency is required to consolidate the accounts of controlled charitable organisations and funds held on trust into their financial statements. As a result, the financial performance and funds have been consolidated. The Agency has accounted for these transfers using merger accounting as required by the FReM.

However, the distinction between public funding and the other monies donated by private individuals still exists.

All funds have been used by the Agency as intended by the benefactor. The Board to manages the internal disbursements. The Board ensures that charitable donations received by the Agency are appropriately managed, invested, expended and controlled, in a manner that is consistent with the purposes for which they were given and with the Agency'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.

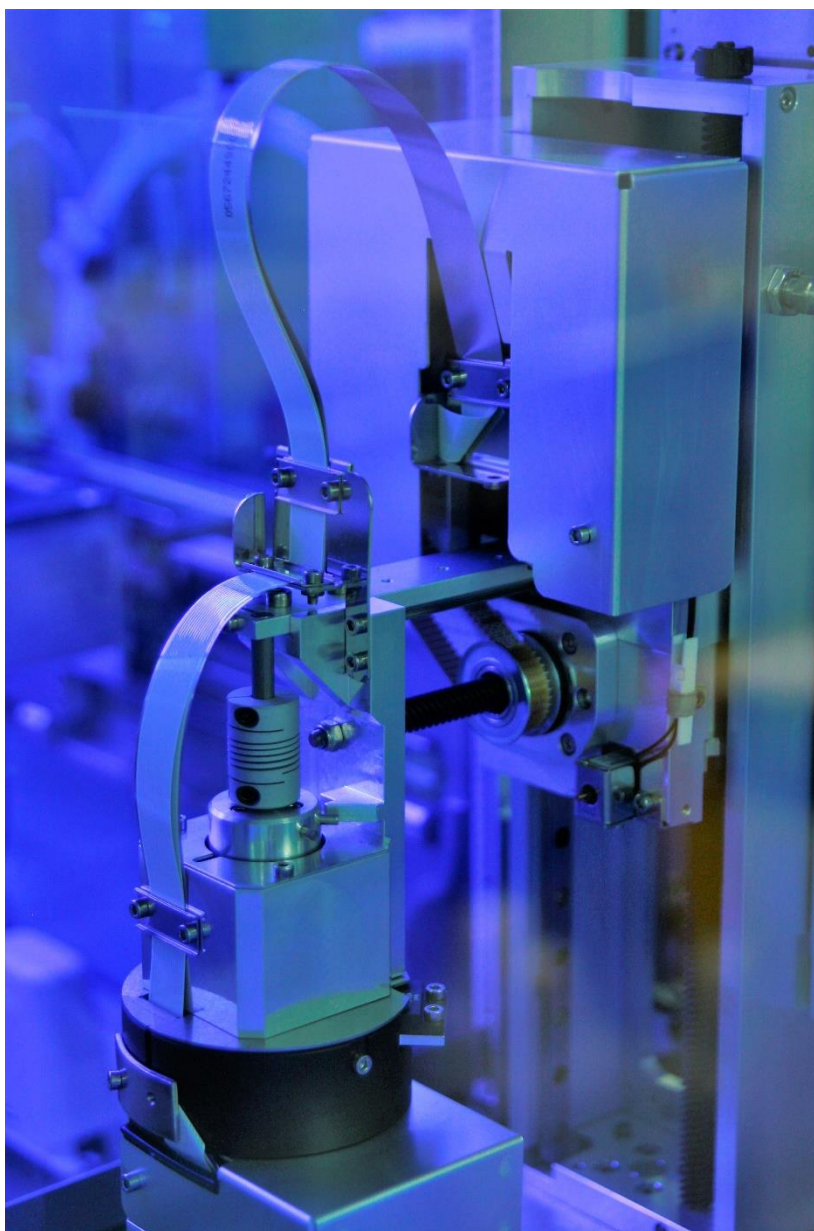
1.24 Accounting Standards that have been Issued but have not yet been Adopted

The International Accounting Standards Board have issued the following new standards but which are either not yet effective or adopted. Under IAS 8 there is a requirement to disclose these standards together with an assessment of their initial impact on application.

IFRS 17 (Insurance Contracts) will replace IFRS 4 (Insurance Contracts) and is effective for accounting periods beginning on or after 1 January 2023. In line with the requirements of the FReM, IFRS 17 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2025.

IFRS 18 (Presentation and Disclosure in Financial Statements) was issued in April 2024, replacing IAS 1 (Presentation of Financial Statements), and is effective for accounting periods beginning on or after 1 January 2027. IFRS 18 will be implemented, as interpreted and adapted for the public sector if required, from a future date (not before 2027-28) that will be determined by the UK Financial Reporting Advisory Board in conjunction with HM Treasury following analysis of this new standard.

Management currently assess that there will be minimal impact consider that on application to the Agency's consolidated financial statements.



NORTHERN IRELAND BLOOD TRANSFUSION SERVICE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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 Northern 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.

NOTE 3 EXPENDITURE

Operating Expenses are as follows:-	2024 £000s		2023 £000s	
	Agency	Consolidated	Agency	Consolidated
Staff costs ¹ :				
Wages and salaries	6,771	6,771	5,890	5,890
Social security costs	533	533	559	559
Other pension costs	1,097	1,097	1,096	1,096
Recharges from other HSC organisations	11	11	10	10
Supplies and services - Clinical	10,946	10,946	9,846	9,846
Supplies and services - General	57	57	49	49
Establishment	278	278	290	290
Transport	325	325	340	340
Premises	1,036	1,036	1,216	1,216
BSO services	103	103	103	103
Training	46	46	43	43
Miscellaneous expenditure ²	390	392	341	349
Non cash items				
Depreciation	630	630	581	581
Amortisation	11	11	14	14
(Profit) on disposal of property, plant & equipment	(5)	(5)	0	0
Increase in provisions	758	758	196	196
Auditors remuneration ³	21	23	18	19
Add back of notional charitable expenditure	0	(2)	0	(1)
Total	23,008	23,010	20,592	20,600

¹ Further detailed analysis of staff costs is located in the Staff Report on page 31 within the Accountability Report.

² Miscellaneous expenditure includes the following material amounts: Waste Disposal £49k; UK Forum Recharges £63k; Hire of Halls £61k; Blueprint Programme £75k; NI Regional Transfusion Committee £18k and Record Storage £13k and Regulatory Bodies £10k.

³ During the year the Agency purchased no non audit services from its external auditor (NIAO).

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 4 INCOME

4.1 Revenue from contracts with customers

	2024 £000s		2023 £000s	
	Agency	Consolidated	Agency	Consolidated
GB/Republic of Ireland Health Authorities	22	22	8	8
HSC bodies	20,939	20,939	19,777	19,777
Non-HSC:- Private patients	1	1	2	2
Non-HSC:- Other	628	628	0	0
Total	21,590	21,590	19,787	19,787

4.2 Other Operating Income

	2024 £000s		2023 £000s	
	Agency	Consolidated	Agency	Consolidated
Charitable income received by charitable trust fund	0	2	0	2
Investment income	0	6	0	6
Total	0	8	0	8

TOTAL INCOME	21,590	21,598	19,787	19,795
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4.3 Deferred Income

The Agency had no deferred income or income released from conditional grants at either 31 March 2024 or 31 March 2023.

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 5 PROPERTY PLANT AND EQUIPMENT

NOTE 5.1 Consolidated Property, plant & equipment - year ended 31 March 2024

	Land £000s	Buildings (excluding dwellings) £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Total £000s
Cost or Valuation						
At 1 April 2023	1,760	9,257	1,957	840	1,289	15,103
Indexation		269	85	6	2	362
Additions	33		257		380	670
Disposals			(23)	(52)	(1)	(76)
At 31 March 2024	1,793	9,526	2,276	794	1,670	16,059
Depreciation						
At 1 April 2023	0	1,089	1,194	534	731	3,548
Indexation		40	54	4	2	100
Disposals			(23)	(52)	(1)	(76)
Provided during the year		366	109	66	89	630
At 31 March 2024	0	1,495	1,334	552	821	4,202
Carrying Amount						
At 31 March 2024	1,793	8,031	942	242	849	11,857
At 31 March 2023	1,760	8,168	763	306	558	11,555
Asset financing						
Owned	1,793	8,031	942	242	849	11,857
Carrying Amount						
At 31 March 2024	1,793	8,031	942	242	849	11,857

Asset Financing – All tangible assets are fully owned by the Agency. No assets relate to Trust Funds.

Any fall in value through negative indexation is also shown as an impairment.

The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure Account in respect of assets under finance lease and hire purchase contracts is £nil (2023: nil).

Valuation of Land and Buildings

Since the last revaluation exercise was undertaken, the risks to the client's land and building portfolio as a result of ongoing global fiscal, economic and political factors have lessened significantly. The rate of inflation is falling and is predicted to hit the Bank of England's target of 2% in early 2025 and interest rates would appear to have peaked for the foreseeable future. Whilst the cost of living crisis remains an issue predicted energy price reductions over the coming months should ease some of the pressure on household budgets and lead to more positive economic sentiment, injecting much needed confidence into markets. Currently most sectors across the Northern Ireland property market are experiencing sufficient levels of transactional activity on which to base opinion, negating the need to declare Material Uncertainty and an improving economic outlook will help to sustain this position. The Department is required to undertake a full revaluation of its asset portfolio in 2025 so an earlier requirement is no longer necessary.

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 5.2 Consolidated Property, plant & equipment - year ended 31 March 2023

	Land £000s	Buildings (excluding dwellings) £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Total £000s
Cost or Valuation						
At 1 April 2022	1,760	8,549	1,692	736	953	13,690
Indexation	0	708	207	47	5	967
Additions	0	0	103	57	331	491
Disposals	0	0	(45)	0	0	(45)
At 31 March 2023	1,760	9,257	1,957	840	1,289	15,103
Depreciation						
At 1 April 2022	0	671	1,011	439	658	2,779
Indexation	0	76	123	29	5	233
Disposals	0	0	(45)	0	0	(45)
Provided during the year	0	342	105	66	68	581
At 31 March 2023	0	1,089	1,194	534	731	3,548
Carrying Amount						
At 31 March 2023	1,760	8,168	763	306	558	11,555
At 1 April 2022	1,760	7,878	681	297	295	10,911
Asset financing						
Owned	1,760	8,168	763	306	558	11,555
Carrying Amount						
At 31 March 2023	1,760	8,168	763	306	558	11,555
Asset financing						
Owned	1,760	7,878	681	297	295	10,911
Carrying Amount						
At 1 April 2022	1,760	7,878	681	297	295	10,911

Asset Financing – All tangible assets are fully owned by the Agency. No assets relate to Trust Funds.

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 6 INTANGIBLE ASSETS

NOTE 6.1 Consolidated Intangible assets - year ended 31 March 2024

	Software Licenses £000s	Information Technology £000s	Total £000s
Cost or Valuation			
At 1 April 2023	59	83	142
At 31 March 2024	59	83	142
Amortisation			
At 1 April 2023	46	71	117
Provided during the year	8	3	11
At 31 March 2024	54	74	128
Carrying Amount			
At 31 March 2024	5	9	14
At 31 March 2023	13	12	25
Asset financing			
Owned	5	9	14
Carrying Amount			
At 31 March 2024	5	9	14

Asset Financing – All intangible assets are fully owned by the Agency. No assets relate to Trust Funds.

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 6.2 Consolidated Intangible assets - year ended 31 March 2023

	Software Licenses £000s	Information Technology £000s	Total £000s
Cost or Valuation			
At 1 April 2022	59	83	142
At 31 March 2023	59	83	142
Amortisation			
At 1 April 2022	35	68	103
Provided during the year	11	3	14
At 31 March 2023	46	71	117
Carrying Amount			
At 31 March 2023	13	12	25
At 1 April 2022	24	15	39
Asset financing			
Owned	13	12	25
Carrying Amount			
At 31 March 2023	13	12	25
Asset financing			
Owned	24	15	39
Carrying Amount			
At 1 April 2022	24	15	39

Asset Financing – All intangible assets are fully owned by the Agency. No assets relate to Trust Funds

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 7 IMPAIRMENTS

NIBTS did not have any impairments during 2023/24 (2022/23: nil).

NOTE 8 FINANCIAL INSTRUMENTS

As the cash requirements are met through income from HSC bodies and which is provided by the Department of Health, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the NI Blood Transfusion Service expected purchase and usage requirements and the NI Blood Transfusion Service is therefore exposed to little credit, liquidity or market risk.

NOTE 9 INVESTMENTS AND LOANS

	2024 Charitable Trust £000s	2023 Charitable Trust £000s
Balance at 1 April 2022	272	303
Additions	6	0
Disposals	0	(11)
Revaluations	37	(20)
Balance at 31 March 2023	<u>315</u>	<u>272</u>
Charitable Trust fund	315	272
	<u>315</u>	<u>272</u>

9.1 Market value of investments as at 31 March 2024

	Held in UK £000s	2023 Total £000s
Investments in Common Investment Fund	315	272
Total market value of fixed asset investments	<u>315</u>	<u>272</u>

9.2 Loans

The Agency did not have any loans payable at either 31 March 2024 or 31 March 2023.

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 10 NON-CURRENT ASSETS HELD FOR SALE

NIBTS did not hold any assets classified as held for sale in 2023/24 (2022/23: nil).

NOTE 11 INVENTORIES

Classification	2024 £000s		2023 £000s	
	Agency	Consolidated	Agency	Consolidated
Clinical Supplies	1,351	1,351	1,639	1,639
General Supplies	9	9	7	7
Establishment	29	29	26	26
Other	-	-	9	9
Total	1,389	1,389	1,681	1,681

NOTE 12 CASH AND CASH EQUIVALENTS

	2024 £000s		2023 £000s	
	Agency	Consolidated	Agency	Consolidated
Balance at 1st April 2023	1,517	1,517	774	774
Net change in cash and cash equivalents	223	223	743	743
Balance at 31st March 2024	1,740	1,740	1,517	1,517

The following balances at 31 March 2024 were held at	2024 £000s		2023 £000s	
	Agency	Consolidated	Agency	Consolidated
Commercial banks and cash in hand	1,740	1,740	1,517	1,517
Balance at 31st March 2024	1,740	1,740	1,517	1,517

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 13 TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

	2024		2023	
	£000s		£000s	
Amounts falling due within one year	Agency	Consolidated	Agency	Consolidated
Trade receivables	1,169	1,169	336	336
VAT receivable	121	121	166	166
Other receivables - not relating to fixed assets	11	11	5	5
Trade and other receivables	1,301	1,301	507	507
TOTAL TRADE AND OTHER RECEIVABLES	1,301	1,301	507	507
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	1,301	1,301	507	507

The balances are net of a provision for bad debts of £nil (2022/23 £nil)

NOTE 14 TRADE PAYABLES, FINANCIAL AND OTHER LIABILITIES

14.1 Trade payables and other current liabilities

	2024		2023	
	£000s		£000s	
Amounts falling due within one year	Agency	Consolidated	Agency	Consolidated
Other taxation and social security	265	265	435	435
Trade capital payables - property, plant and equipment	269	269	18	18
Trade revenue payables	1,605	1,605	1,656	1,656
Payroll payables	918	918	236	236
BSO payables	51	51	58	58
Accruals	250	250	232	232
Trade and other payables	3,358	3,358	2,635	2,635
TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES	3,358	3,358	2,635	2,635

13.2 Loans

The Agency did not have any loans payable at either 31 March 2024 or 31 March 2023

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 15 PROVISION FOR LIABILITIES AND CHARGES - 2024

	Liability	
	Claims	2024
	£000s	£000s
Balance at 1 April 2023	271	271
Provided in year	758	758
At 31 March 2024	1,029	1,029

	2024	2023
	£000s	£'000
Comprehensive Net Expenditure Account charges		
Arising during the year	758	232
Reversed unused	0	(36)
Total charge within Operating expenses	758	196

Provisions have been made for three types of potential liability: employment law and clinical negligence claims based on information provided by BSO Legal Services and backdated claims for holiday pay.

Analysis of expected timing of discounted flows

	Liability	
	Claims	2024
	£000s	£000s
Not later than one year	39	39
Later than one year and not later than five years	990	990
At 31 March 2024	1,029	1,029

Holiday Pay

The Court of Appeal (CoA) judgment from 17 June 2019 (PSNI v Agnew) determined that claims for Holiday Pay shortfall can extend as far back as 1998. However, the PSNI appealed the CoA judgment to the Supreme Court. The hearing was held in December 2022 and the judgment was delivered on 4 October 2023. The 2023-24 Holiday Pay provision has been estimated and covers the period from November 1998. There are still some significant elements of uncertainty around this estimate for a number of reasons:

1. Outstanding legal advice now required following the Supreme Court judgment;
2. Lack of accessible data for years previous to 2011; and
3. Ongoing negotiations with Trade Union and their legal representatives.

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 15 PROVISION FOR LIABILITIES AND CHARGES – 2023

	Liability £000s	2023 £000s
Balance at 1 April 2022	103	103
Provided in year	232	232
(Provisions not required written back)	(36)	(36)
(Provisions utilised in the year)	(28)	(28)
At 31 March 2023	271	271

	Liability £000s	2023 £000s
Not later than one year	39	39
Later than one year and not later than five years	232	232
At 31 March 2023	271	271

NOTE 16 CAPITAL AND OTHER COMMITMENTS

16.1 Capital Commitments

	2024 £000s	2023 £000s
Contracted capital commitments at 31 March not otherwise included in these financial statements		
Property, plant & equipment	87	7
	87	7

16.2 Other Financial Commitments

The Agency did not have any other financial commitments at either 31 March 2024 or 31 March 2023.

NOTE 17 COMMITMENTS UNDER LEASES

17.1 Finance Leases

The Agency had no commitments under finance leases at either 31 March 2024 or 31 March 2023.

17.2 Operating Leases

The Agency had no commitments under operating leases at either 31 March 2024 or 31 March 2023.

**NORTHERN IRELAND BLOOD TRANSFUSION SERVICE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

NOTE 18 COMMITMENTS UNDER PFI CONTRACTS AND OTHER SERVICE CONCESSION ARRANGEMENTS

The Agency has no PFI contracts.

NOTE 19 CONTINGENT LIABILITIES

The Agency had no contingent liabilities at either 31 March 2024 or 31 March 2023.

19.1 Financial Guarantees, Indemnities and Letters of Comfort

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

NOTE 20 RELATED PARTY TRANSACTIONS

NI Blood Transfusion Service (Special Agency) is an arm's length body of the Department of Health.

During the year NIBTS has had various material transactions with that Department and with other entities for which the Department of Health is regarded as the parent Department. These are:

Belfast HSC Trust, South Eastern HSC Trust, Southern HSC Trust, Northern HSC Trust, Western HSC Trust, Strategic Planning and Performance Group and Business Services Organisation.

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

NOTE 21 THIRD PARTY ASSETS

The Agency does not hold any third-party assets.

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 22 FINANCIAL PERFORMANCE TARGETS

22.1 Revenue Resource Limit

NIBTS is required to ensure that it breaks even on an annual basis by containing its net expenditure to within 0.25% of Revenue Resource Limit (RRL) and income from activities. NIBTS income is generated through contracts with HSC bodies and the Agency did not receive a RRL in 2023/24.

	2024	2023
	£000s	£000s
RRL and Income from activities		
Income from activities per note 4.1	21,590	19,787
Total RRL and Income from Activities	21,590	19,787
Expenditure		
Net Expenditure from SoCNE	(1,418)	(805)
<i>Ajustments to remove items not funded via RRL and Income from Activities</i>		
Depreciation	630	581
Amortisation	11	14
Notional Charges	21	18
Increase in Provisions	758	196
Surplus Against RRL and Income from Activities	2	4
Surplus as Percentage Against RRL and Income from Activities	0.01%	0.02%

22.2 Capital Resource Limit

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

	2024	2023
	£000s	£000s
Capital Resource Limit (CRL)		
CRL allocated from:		
Department of Health Investment Directorate	670	496
Net CRL Position	670	496
Capital Resource Limit Expenditure		
Capital expenditure per additions in asset notes	670	491
Net Expenditure Funded from CRL	670	491
Surplus against CRL	0	5

**NORTHERN IRELAND BLOOD TRANSFUSION SERVICE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

NOTE 23 EVENTS AFTER THE REPORTING PERIOD

There are no events after the reporting period having a material effect on the accounts.

DATE AUTHORISED FOR ISSUE

The Accounting Officer authorised these financial statements for issue on 2 August 2024.