

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 2025

**GIVE  BLOOD
Save Lives**

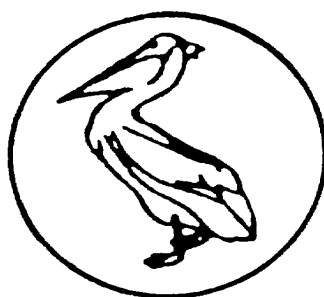
NORTHERN IRELAND BLOOD TRANSFUSION SERVICE

Annual Report and Accounts For the year ended 31 March 2025

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

11th July 2025



Contents

PERFORMANCE REPORT

1. Report of the Lead Non-Executive Member1

2. Performance Overview.....3

3. Performance Analysis6

ACCOUNTABILITY REPORT

1. Corporate Governance Report16

- Directors’ Report.....16
- Statement of Accounting Officer Responsibilities18
- Governance Statement19

2. Remuneration and Staff Report28

3. Accountability and Audit Report39

- Funding Report39
- The Certificate And Report Of The Comptroller And Auditor General To The Northern Ireland Assembly.....40

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. Consolidated Statement of Comprehensive Net Expenditure for the year ended 31 March 2025.....46

2. Consolidated Statement of Financial Position as at 31 March 2025.....47

3. Consolidated Statement of Cash Flows for the year ended 31 March 2025.....48

4. Consolidated Statement of Changes in Taxpayers' Equity for the year ended 31 March 2025.....49

5. Notes To The Accounts For The Year Ended 31 March 202550

PERFORMANCE REPORT CHAIR



1. Report of the Lead Non-Executive Member

Having been acting Chair of The Northern Ireland Blood Transfusion Service (NIBTS) since 1 September 2023, I am privileged to have been appointed as permanent Chair on 22 April 2024.

Since my appointment I have continued to receive considerable help and support and I would like to thank our Chief Executive and Board member, Karin Jackson, together with her Senior Leadership and staff teams. Thanks also to our voluntary blood donors and my fellow Non-Executive Members.

The Northern Ireland Blood Transfusion Service is the exclusive provider of blood components and related services to the people of Northern Ireland. Our donors literally provide the life blood that flows through the veins of the Health Service in Northern Ireland. The safety and quality of that blood and its associated blood components is critical and is subject to external, independent scrutiny which provides independent assurance to patients, donors and other users. In that regard, NIBTS has continued its excellent track record in meeting regulatory and licensing requirements for blood and blood components along with associated clinical services - particularly in obtaining a positive audit from UKAS. While we await an inspection from the Medicines and Healthcare Regulatory Agency (MHRA), I am confident that our Chief Executive, Senior Leadership Team and staff will deliver on all required standards. I am grateful for their continued excellence and professionalism.

On behalf of the Board, I extend our heart-felt thanks to our donors throughout Northern Ireland without whose life-saving support our Service would falter. NIBTS will take all possible steps to improve recruitment to and retention of our donor cohort. We will increase focus on encouraging new donors to donate and existing donors to donate more frequently sustaining and augmenting the life-saving gift of blood and components to patients throughout Northern Ireland and beyond.

I would also like to thank Ministers Swann and Nesbitt and our colleagues in Sponsor Branch for supporting the work of NIBTS throughout the year. On 21 January 2025 we had the pleasure of a visit from Minister Nesbitt who highlighted our partnership in the life saving work carried out by the Service. This partnership is based on a mutual understanding of strategic aims and objectives; clear accountability; and a recognition of the distinct roles we each contribute. I would like to re-emphasise my personal commitment to ensuring that NIBTS continues to make this partnership mutually beneficial for all of our stakeholders.

I am indebted to my fellow NIBTS Non-Executive Board Members. Michael Graham has completed three years on the Board and his skills and experience have been invaluable. On 1 October 2024, we welcomed the appointments of Bernie Lunney and Noel Brady as Non-Executive (Lay) and Non-Executive (Finance) members respectively. They bring a wealth of expertise which will further strengthen corporate governance and assurance frameworks operating at NIBTS.

The Board of NIBTS has continued to support the transformation of pathology in Northern Ireland as part of the Pathology Blueprint Programme. Specifically, we have supported the Minister and the Department of Health in facilitating the planning and organisational design for the establishment of the new regional management structure for HSC pathology services in Northern Ireland in line with "Transforming HSC Pathology Services". This Programme benefited considerably from the input of pathology stakeholders and the Programme Board in identifying the preferred design for a future agency. Additionally, the Programme Board worked with stakeholders to develop a draft plan for transitioning to the new structure, and undertook an Equality Impact Assessment, a Rural Needs Assessment and a Data Privacy Impact screening. These are now with the Department of Health for consideration alongside the business case for the preferred option. Subject to receiving approval, and funding availability, transition to the new management structure could commence during 2025/26. This would involve working with stakeholders through the Programme structure to develop a more detailed design for an HSC Pathology Agency.

On 20 May 2024, the final report of the Infected Blood Inquiry was published. The Inquiry was established by the UK Government to examine the circumstances in which people treated by the National Health Service were given contaminated blood and blood products. NIBTS continues to engage with both regional and national working groups considering the workstreams that are addressing the Inquiry recommendations. This includes collaboration with the Department of Health and Cabinet Office to ensure coordinated actions at regional and national levels. NIBTS continues to emphasise with DoH the need for additional, recurrent, resources which are crucial for ensuring compliance and effective implementation of the recommendations.

Continued good progress has been made on Digital Transformation with the rollout of the coreLIMS project, a new digital solution for a regional, core laboratory information management system. This system gathers and stores blood group and antenatal screening data for Northern Ireland. As SRO, our Chief Executive is leading this project. coreLIMS has been rolled out successfully to the pathology services in Belfast, South Eastern and Northern HSC Trusts as well as in NIBTS. The final phase of the roll out to Southern and Western HSC Trusts will occur in late April 2025.

On 15 May 2024, Health Minister Robin Swann launched the new electronic blood production and tracking (BPAT) system which will help enhance blood safety and quality. BPAT, which is also led by our Chief Executive, when implemented will enable blood donors to register to donate blood, book a donation session and complete a health check questionnaire via an online portal. Blood components will then be tracked on distribution to Trust hospitals and onwards to clinical areas for end use delivering electronic tracking of blood from blood bank to patient. This will also contribute significantly to pathology transformation. NIBTS staff are currently assessing a test version of the system and plan to begin formal testing in the summer. The go live for both blood production, eProgesa, and the first phase of the hospital tracking system, Blood Track, is scheduled for early 2026. These digital projects will complement the wider digital transformation and roll out of the Epic electronic patient record across HSCNI.

We look forward to continuing work on other important initiatives including plasma for medicines, EU Substances of Human Origin Regulations and a capital plan for a new building. However there will be challenges for the Service given ongoing budget constraints and increased resources required for continued work on transformational projects while undertaking core, business as usual operations.

NIBTS has had a successful year on a number of fronts. Other notable achievements include :

- *Engagement with Chairs of other HSC organisations*
- *Engagement with Trust Medical Directors on reducing hospital reported component wastage*
- *Continued involvement in the Equip Programme to replace the existing HR and Finance systems*
- *Implementation of a performance management framework*
- *Capital investment including a new x-ray irradiator*
- *Development of and training on a whistleblowing policy*

Finally I would like to thank our Chief Executive, Senior Leadership Team and all the dedicated staff at NIBTS on whom we are wholly dependent. I am indebted to them for their enduring industry, commitment, loyalty and stewardship in the face of budgetary pressures, varying demand and workforce volatility. I anticipate continued collaboration with all of them, with our Minister and colleagues at the Department of Health, with our donors and all our stakeholders in delivering a service we can be proud of for everyone in Northern Ireland.

Brendan Garland



18th June 2025

Chair

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 2024/25, 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 advice and guidance in relation to disability issues in the workplace.

2.4 Structure, Main Services and Users

NIBTS is managed by a Senior Leadership 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 need 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 the 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. Following the publication of the Inquiry Chair's final report in May 2024, NIBTS has been an active participant in the IBI Regional Group established by the Department of Health to support co-ordination, oversight and reporting on the recommendations. 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.

2.6 Resources, principal risks and uncertainties

NIBTS has implemented 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.

NIBTS is required to deliver its services efficiently, ensuring value for money with maximum productivity. This will continue in 2025/26 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 2024/25, 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

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, a further inspection was due in 2024 however has been delayed by the regulatory with completion anticipated in 2025.

Following a UKAS surveillance visit of NIBTS diagnostic screening laboratories in early 2025, the auditors recommended continuing accreditation of NIBTS to the ISO 15189 standard. The organisation has also submitted an application to extend the scope of accreditation to include molecular testing with this application currently under consideration.

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 continue 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 has shown a steady reduction.

Table 1 shows the issue data for blood components compared to the previous year. Red cell components show a reduction of 1.7% and in particular the demand for O negative red cells was 4.5% less than for year 2023/24. This is partly due to ongoing collaboration with hospital trusts and NITC. The demand for platelet components showed a reduction of 2.5%, FFP was reduced by 3.5% and pooled cryoprecipitate was reduced by 2.4%.

Table 1: Blood Component Issues in 2024/25 and 2023/24

Blood Component	2024/25	2023/24
Red cell units (adult)	39,279	39,955
Platelets (adult therapeutic doses)	8,493	8,702
Fresh Frozen Plasma components	4,014	4,157
Pooled cryoprecipitate	761	779

In 2024/25 the number of whole blood donations remained stable and there was no requirement for any importation of any stock blood components. 100 red cell units were exported to other UK blood services to assist with supply and 18 platelet units were exported to Irish Blood Transfusion Service to support patient treatment.

The online appointment booking system remains successful in achieving percentage bookings to ensure adequate supply. Donation sessions are booked in excess of required capacity to mitigate for donors who do not attend and deferrals. 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 2024/25.

Donors

During the year, the active whole blood donor panel increased by approximately 10% and the number of new donors increased by 16%. These increases were facilitated by focused donor engagement partnerships and the continued success of the online donation appointment booking system which provided greater flexibility and efficiency in the donation booking process.

Table 2 shows the donation activity for 2024/25 compared to 2023/24.

Table 2: Donation Activity in 2024/25 and 2023/24

	2024/25	2023/24
Whole blood attendance	48,921	47,311
New donor attendance	3,955	4,128
Whole blood donations	41,248	41,540
Haemochromatosis donations	647	783
Platelet donations	3,344	3,495
Total donations	45,239	45,818
Red cells imported from other blood services	0	404

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 high in 2024/25 and is a real achievement by all the staff who engage with donors from booking appointments through to the blood donation session.

Business Plan Objectives

At the start of 2024/25, NIBTS established 38 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. 22 of these objectives were fully achieved, 9 were partially achieved and 7 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 the main KPIs is provided in Table 3 below.

Table 3: Key Performance Indicators

	Target	2024/25	2023/24
Issue 40,000 red cells \pm 5% per annum	40,000 \pm 5%	39,279	New target 2024/25
Issue 9000 platelets \pm 5% per annum	9,000 \pm 5%	8,493	New target 2024/25
Maintain a minimum whole blood donor panel of 25,000 donors	25,000	26,912	26,614
Maintain a minimum platelet donor panel of 665 donors	665	637	624
Collect 99.5% of issued stock from NIBTS donors	99.50%	100%	99%
Maintain at least 95% donor satisfaction	95%	99.3%	99%
Review and monitor donor adverse incidents	Grade 3 (Severe) \leq 1 Grade 2 (Moderate) \leq 3 Grade 1 (Mild) \leq 10	Process for grading incidents and collection of data under review	New target 2024/25
Review and monitor patient adverse incidents	Less than 2 per year	0	New target 2024/25
Ensure compliance with all regulatory requirements and maintain all licences and accreditations	100% of licences and accreditations maintained	100%	New target 2024/25
Monitor and reduce staff health and safety incidents	5 or less pa	19	New target 2024/25
Completion of staff appraisals	85%	84.5%	93%
Completion of statutory mandatory training	90%	94%	New target 2024/25
Staff absence	<6.18	6.41%	6.18%
Maintain donor complaints at less than 4 per 10,000 donation visits	<2 pm	38 / 3pm	27
Achieve financial breakeven	<0.25%	<0.25%	0.01%
Comply with invoice prompt payment	>95% paid within 30 days	96%	95%
Comply with invoice prompt payment	>70% paid within 10 days	75%	76%

Other objectives not achieved in 2024/25 related to staff health, well-being and recognition, emergency planning testing, capturing data in relation to supply chain losses and ethnicity monitoring of donors. Actions to ensure objectives not achieved in 2024/25 are being progressed for achievement in 2025/26.

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%.

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
2025/26	39,500	8,500	4,000	775
2026/27	40,000	8,700	4,000	800
2027/28	40,500	8,900	4,000	825

3.3 New Developments

3.3.1 Digital Developments

NIBTS worked closely with the regional coreLIMS project team to successfully introduce the CliniSys WinPath Enterprise solution in the NIBTS Reference Laboratory and Automated Serology departments. This system has replaced the previous DSS system and aligns NIBTS with HSC testing laboratories across Northern Ireland. NIBTS continues to work closely with the coreLIMS team and HSC laboratories to ensure the benefits of this new system are fully realised.

The contract for a blood production and tracking (BPAT) 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 in early 2026. NIBTS has a project team in place to work alongside colleagues within the Business Services Organisation (BSO) digital team and the solution supplier, MAK System, during the implementation of this strategically important regional digital improvement project.

3.3.2 Collection Strategy

In order to support the challenges with sufficiency of the blood supply, a collection strategy has been developed which aims to forecast supply so that donation activities can be tailored to meet demand. This strategy will be reviewed annually to incorporate data from EBA benchmarking reports and the needs of patients.

3.3.3 Clinical Transfusion Practice and Haemovigilance

Blood transfusion is a critical aspect of healthcare, saving lives and improving health outcomes. Blood is vital for patients care across various medical specialities, and many patients' lives depend on the availability of blood. The Northern Ireland Blood Transfusion Service (NIBTS) collects over 55,000 units of blood annually from voluntary donors. NIBTS oversees the entire process of collection, testing, processing, storage, and distribution through an integrated network. Maintaining a steady blood supply is crucial, as this can be affected by increasing demand or decreasing collection rates.

The NIBTS medical team provides clinical leadership to ensure the safety and quality of the blood used for transfusion while focusing on donor and patient safety and clinical governance. They also work closely with colleagues from NITC and other hospitals and healthcare professionals, including haemovigilance teams, hospital blood banks and medical specialties, to ensure that blood components are safe, used appropriately, and available when needed, and clinical aspects related to donors and patients are conducted safely, effectively to the highest standards of practice.

The **Infected Blood Inquiry (IBI)** investigated the tragic events that occurred between 1970 and the late 1990s, where over 30,000 people were infected or affected by contaminated blood, leading to over 3,000 deaths, many of them were children. The IBI report, published in 20 May 2024, represents a landmark effort to address the systemic failures that led to one of the NHS's most tragic scandals. The report outlined twelve key recommendations and 68 actions related to the necessity to improve clinical transfusion practices, enhancing patient safety, and ensuring the sustainability of blood services.

The IBI provided a comprehensive roadmap for transforming blood transfusion practices across the UK, with a strong emphasis on patient safety, data-driven decision-making, and cultural change. In this context, NIBTS is working collaboratively with the Department of Health, colleagues from the NI Transfusion Committee, and other subject matter experts in transfusion, in the regional IBI working group to review and implement the recommendations made by the IBI in the final report published in May 2024.

The NIBTS medical team is working with colleagues and other healthcare professionals on introducing a **Regional Transfusion Strategy 2025-2029**, a framework for optimising the transfusion practice in Northern Ireland. This strategy aims to implement best transfusion practices, ensure availability of blood across the region, and align with accredited standards and recommendations of the Infected Blood Inquiry. These objectives are essential to meet the transfusion needs of patients and addressing the challenges faced by the transfusion system at different levels. The objectives are also to ensure safety, efficiency, and sustainability of blood by addressing challenges and providing recommendations to align practices with national and international standards to benefit patients and the broader healthcare system. The strategy supports integrated governance and quality management systems to foster a culture of safety and quality, and drive continuous improvement, leadership, training and education and digital integration of the whole healthcare system to ensure donor to recipient traceability.

Northern Ireland has a high prevalence of **haemochromatosis**, with around 1 in 10 people estimated to being carriers and more than 1 in 100 being homozygous or double heterozygous. The NIBTS medical team is working collaboratively with the regional hepatology departments to support blood donations from people with haemochromatosis, provided they meet donor selection criteria, helping to meet blood demand.

The NIBTS medical team is working with the Queen's University Belfast (QUB) on an initiative to foster deeper integration between medical education and the public health system. The project engaged first-year medical students as part of the "**Essentials of Blood Medicine**" module, designed to encourage blood donation by addressing and removing potential barriers. Educating young people to advocate for blood donation among their peers has proven to be an effective strategy for boosting donations. Participants in the program serve as young ambassadors, equipped with the knowledge and skills to make a meaningful impact not only within the university but also in their families and communities. This project aimed to actively involve various communities by combining scientific education with a strong sense of civic responsibility. It stands as a model to promoting lifesaving actions through education and collaboration.

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 15 year capital plan with scoping work and work on the business case due to commence in 2025/26.

3.3.5 Laboratories

NIBTS has introduced a new Laboratory Information Management System, Win Path Enterprise. This system was introduced as part of a wider roll out of a single IT system across HSCNI pathology labs. Having a single system for the processing and storage of patient results will increase efficiency and improve patient outcomes across our health system.

Following introduction of the Win Path system NIBTS laboratory staff are now focused on replacement of its core blood management system and replacement of two key testing platforms, ensuring that NIBTS continues to meet current standards

Expansion of molecular testing continues in our Reference Laboratory with more molecular testing being added to our UKAS scope of accreditation. This allows NIBTS to provide an increased repertoire of tests and improved diagnostic information to clinicians.

NIBTS continues to participate in a national programme to improve transfusion outcomes for patients with Sickle cell disease and other haemoglobinopathies.

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 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 Plasma for Fractionation (PFF)

NIBTS continues to work with colleagues across the UK, including NHS England and NHS Blood and Transplant, to develop plans to support the collection of human plasma in Northern Ireland that can be manufactured into plasma derived medicinal products (PDMP) such as immunoglobulins and albumin.

3.3.7 Northern Ireland Pathology Transformation

Throughout 2024/25, 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.

The 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 has been shared with the Department of Health. Subject to approval and funding availability, transition to the new management structure could commence in 2026/27.

3.4 Impacts on Financial Position in 2024/25 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 45 to 72 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 £0.001m (2024: £0.002m surplus) and against RRL plus income from activities of £22.585m (2024: £21.590m), this represents a surplus of 0.004% (2024: 0.01%). Accordingly, the breakeven objective for the year has been achieved.

During the year, NIBTS received income of £22.594m (2024: £21.592m). This comprised £10.332m (2024: £9.525m) in respect of Haemophilia Blood Products; Patient Testing Services; Pathology Transformation and non-recurrent cost pressures funding from the SPPG and £11.470m (2024: £11.402m) for the supply of blood and blood products from HSC Trusts. The income noted above was invoiced in line with service level agreements.

NIBTS income from surplus Plasma amounted to £0.753m. These receipts are included as NIBTS income with a corresponding reduction in NIBTS SLA income from SPPG. Other income amounted to £0.031m (2024: £0.037m).

During the year, NIBTS expenditure was £25.665m (2024: £23.010m). The majority of the expenditure was on Clinical Supplies and Services £11.797m (46%) (2024: £10.946m/48%). The average number of whole time equivalent persons employed during the year (excluding staff whose costs were capitalised) was 166.5 (2024: 166.3) and expenditure on these staff amounted to £8.472m (33%) (2024: £8.401m/36%). The remaining 21% of expenditure was on other expenditure £2.315m (9%) (2024: £2.243m /10%) and non-cash items £3.079m (12%) (2024: £1.420m/6%).

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 £1.140m (2024: £0.670m) and £1.140m (2024: £0.670m) respectively.

The key financial issues looking forward will continue to be the 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. NIBTS is keen to continue to assist with regional Blueprint, BPat and other regional developments as well as leading on promoting the case for Plasma for Medicines, which could have a profound financial benefit for the health service but will require increased investment in NIBTS infrastructure to support this development.

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 £13.5m 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:

	2025	2025	2024	2024
	Number	Value	Number	Value
		£000s		£000s
Total bills paid	3,197	10,891	3,769	10,934
Total bills paid within 30 day target or under agreed payment terms	3,056	10,431	3,581	10,458
% of bills paid within 30 day target or under agreed payment terms	95.6%	95.8%	95.0%	95.6%
Total bills paid within 30 days of receipt of an undisputed invoice	3,056	10,431	3,581	10,458
% of bills paid within 30 days of receipt of an undisputed invoice	95.6%	95.8%	95.0%	95.6%
Total bills paid within 10 day target	2,412	8,512	2,874	8,842
% of bills paid within 10 day target	75.4%	78.2%	76.3%	80.9%

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

3.5 Environmental, Social and Community Issues

During 2024/25, 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 through metered readings.

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 (BHSC) Estates Department, plans are being progressed to replace the Calorifiers at NIBTS. The BHSC 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. Delays in the project at tendering stage, meant work was not taken forward in 2024/25 as expected, however the tendering process has now been closed and bids are currently being evaluated by the BHSC. Work on the smaller departments throughout the Trust Site including NIBTS, should begin during 2025/26.

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 ALBs, NIBTS availed of new 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.

We are currently looking to invest in additional EV chargers to add to the existing 2 on site and will be working again with the BHSC who are currently developing plans to introduce Trust wide universal chargers for Electric Vehicles.

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 December 2025 and continue into the future. The Agency will continue to work with Estates Professionals within the BHSC to achieve these aims.

3.6 Employees and Board Members

As at 31 March 2025, NIBTS employed 212 staff and reported a sickness absence rate of 6.41% (2024: 6.18%). The target for absence in 2024/25 was <6.18%. More detailed information is provided in the Remuneration and Staff Reports on page 28.

3.7 Pension Liabilities

The treatment of pension liabilities is also detailed in the Remuneration and Staff Report on page 28.

3.8 Information Governance

NIBTS had no reportable data breaches during 2024-25.

3.9 Emergency/Business Continuity Plans

In 2024 NIBTS completed the annual self-assessment against the HSC Core Standards for Emergency Planning, with the outcome providing assurance that the organisation is compliant. NIBTS participated in review of these standards, the new version is scheduled to be published by DoH in April 2025. The NIBTS Mass Casualty Procedure and Pandemic Flu Plan were maintained, while a full review of the Emergency Plan Procedure has been undertaken. NIBTS continues to hold membership in various regional and national groups, such as the DoH Health Emergency Planning Forum (HEPF), SPPG/PHA/BSO Emergency Planning Monitoring Group, and the UK Blood Services Forum for Business Continuity Leads. Additionally, in February 2025, NIBTS participated in the European Blood Alliance (EBA) Contingency Planning Working Group. In 2024/2025, five NIBTS departments have performed test exercises on key aspects of their local on Business Continuity arrangements – identifying good practices and improvement opportunities.



Mrs K Jackson
Accounting Officer
18th June 2025

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	Mr Brendan Garland (interim from 1 September 2023, appointed 22 April 2024)
Non-Executive Members	Mr Noel Brady (from 1 October 2024) Ms Bernadette Lunney (from 1 October 2024) Mr Michael Graham
Chief Executive	Mrs Karin Jackson

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 one non-executive member from 1 April 2024 to 30 September 2024.

During 2024/25, the Board met on seven 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 four occasions.

Operational management is provided through the Senior Leadership Team (SLT) which meets each week. It provides quality assured data and information for the Board. The SLT 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 2025. 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 Leadership Team (SLT) to identify any potential conflict of interest. None of the Board or SLT 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 2024/25.

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 2025, 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 2024/25, 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 (FReM) 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 FReM 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 2025.

A Partnership Agreement with DoH is in place and is due for formal review before January 2027 as a minimum. 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 normally 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. Due to changes at Board-level during 2024/25 (official appointment of new Chair in April 2024 and appointment of two new non-executive members in October 2024) NIBTS has deferred completion of the assessment until the first quarter of 2025/26.

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 Leadership Team attends and participates in Board meetings. In 2024/25, the Board met on seven 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 2025, with a further offer of extension to December 2026.

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 2025, 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, SLT members and the Corporate Governance, Risk & Emergency Planning Manager also attend these meetings. The Committee met four times during 2024/25.

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 four times during the year.

Board and Committee Attendance Record

Attendance at the meetings of the Board and its committees during 2024/25 was as follows:

	Board	Audit Committee	Governance and Risk	Remuneration Committee
Mr B Garland – Chair	7 of 7	3 of 3	3 of 3	4 of 4
Mr M Graham – Non-Executive	7 of 7	4 of 4	4 of 4	4 of 4
Ms Bernie Lunney – Non-Executive	4 of 4	2 of 2	1 of 2	1 of 1
Mr Noel Brady – Non-Executive	3 of 4	2 of 2	1 of 2	1 of 1
Mrs K Jackson – Chief Executive	7 of 7	-	4 of 4	-

Ms Lunney and Mr Brady commenced as Non-Executive Board Members (NEMs) on 1 October 2024.

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 Leadership 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 a formal business planning consultation meeting at Board level. In addition, each SLT member takes responsibility for engaging with their departmental staff on corporate and departmental business plans and feedback is documented and factored into revised objectives 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). These meetings were paused during 2024/25 due to ongoing action short of strike. Management has continued to engage informally with trade unions.

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 Leadership 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 2024/25 and has a balanced financial plan in place for 2025/26.

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 2024/25.

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. NIBTS have a dedicated risk management awareness training module available on the HSC online learning management system. As at 31 March 2025, this training had been completed by 92% 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.

Risk management was last audited by internal audit in 2023/24 year and attained a satisfactory level of assurance.

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 2024/25 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 93% of NIBTS staff as at 31 March 2025.

During 2024/25, 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 2024/25 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 2024/25 year, 96% of staff had completed this training.

6. Public Stakeholder Involvement

2024/25 was a fantastic year for donor engagement for NIBTS. We held the first event of its kind 'Save 9 lives', in partnership with the PHA Organ donation team. The team hosted the event on the Belfast City Hall site with Cool FM presenting. The awareness campaign resulted in a 50% increase in new donor registrations during the time

period and over 350 members of the public finding out their blood group. We attended a number of additional events including the half marathon expo, W5 late, Pride and numerous school presentations.

We have undertaken market research to understand the impact of our engagement with the public. This consisted of five focus groups across the province of NI made up of all age ranges, LGBTQIA+ and Ethnic minority groups. The results of this will influence plans for the coming year.

During 2024/25, all formal complaints received were investigated and closed. There were 38 complaints raised (2023/24:27). The most common themes for complaints relate to donors who were not permitted to donate due to not meeting national eligibility guidelines, queries about having to provide historical travel and medication history at each attendance and difficulty booking suitable appointments. 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.

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 implemented a revised Raising Concerns in the Public Interest Policy & Procedure in October 2024. During 2024/25, 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 further enhanced the effectiveness of the systems of internal controls and assurance through the implementation of a Performance Management Framework. The key purpose of this was to ensure that processes are in place and responsibilities are defined that enable the Board, Senior Leadership 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. Implementation of the Performance Management Framework was audited by Internal Audit in March 2025 and attained a satisfactory level of assurance.

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 2024/25, Internal Audit undertook four audits and provided the following level of assurances:

Financial Review	Satisfactory
IT Audit – Cyber Security	Satisfactory
Governance & Operation of Assurance Framework	Satisfactory
Performance Management	Satisfactory

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 36 (68%) of agreed actions were fully implemented and a further 17 (32%) were partially 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 40. 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 2024/25.

NIBTS also liaise with other statutory bodies, eg 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 2025.

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 2024/25, 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) 2025, which received Royal Assent on 6 March 2025, together with the Northern Ireland Spring Supplementary Estimates 2024-25, provide the statutory authority for the Executive's final 2024-25 expenditure plans. The Budget Act (Northern Ireland) 2025 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2025-26 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 2024/25.

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 2024/25 consisted of Mr B Garland, Mr M Graham, Mr N Brady and Ms B Lunney in line with their Board tenure. The Remuneration Terms of Service Committee met four 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.

With effect from 1 April 2023, the Department of Health has introduced in 2025 a Senior Executive Pay Structure Reform which impacts all Senior Executives in post at 1 April 2023. An incremental scale has been introduced, initially an 8-point scale, annually reducing by 1 point to achieve a 5-point scale by year 4 (1 April 2026). All incremental progression is subject to satisfactory performance, as considered by the relevant Remuneration Committee applying the standards as set out in the revised Performance Management Framework. The Department will introduce a new performance framework, setting expectations of organisational and personal objectives which must be met to merit a satisfactory rating. There shall be no further individual performance related pay elements or bonuses. The estimated impact of these changes are reflected within the Senior Employees Remuneration Table on page 31 of this report. It should be noted that these figures are accrued and unpaid at 31 March 2025.

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 December 2026. 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 2024/25.

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 2024-25 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)	
	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
Non-Executive Members										
Ms B Anley (until 30/6/23)	-	0 – 5	-	-	-	-	-	-	-	0 – 5
Mr M Graham	0 – 5	0 – 5	-	-	-	-	-	-	0 – 5	0 – 5
Mr D Small (until 31/1/24)	-	0 – 5	-	-	-	-	-	-	-	0 – 5
Mr B Garland	5 – 10	5 – 10	-	-	-	-	-	-	5 – 10	5 – 10
Mr N Brady	0 – 5	-							0 – 5	
Ms B Lunney	0 – 5	-							0 – 5	
Executive Members										
Mrs K Jackson ¹	145 – 150	90 – 95	-	-	-	-	23	46	165 – 170	135 – 140
Senior Management										
Mr G Bell ²	15 – 20	80 – 85	-	-	-	-	4	18	15 – 20	100 – 105
Ms A Macauley	75 – 80	70 – 75	-	-	-	-	17	16	90 – 95	85 – 90
Mr M Gillespie	80 – 85	70 – 75	-	-	-	-	17	18	95 – 100	90 – 95
Mrs G McKibbin ³	20 – 25	70 – 75	-	-	-	-	58	20	75 – 80	90 – 95
Dr A Allameddine ⁴	195 – 200	135 – 140	-	-	-	-	44	31	240 – 245	170 – 175
Mrs B Mullin ⁵	60 – 65	55 – 60	-	-	-	-	35	32	95 – 100	85 – 90
Mr E McCann ⁶	55 – 60	(full year 60 – 65)					18		75 – 80	
Ms V Cochrane ⁷	40 – 45						28		70 – 75	
	(full year 70 – 75)									

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. Mr Glenn Bell retired 10 June 2024

3. Mrs G McKibbin was appointed Head of HR and Corporate Services commencing 26 April 2023 and left 08 July 2024
4. Dr A Allameddine was appointed Medical Director commencing 1 June 2023.
5. Mrs B Mullin was appointed Head of Blood Component and Supply Chain Services commencing 14 August 2023.
6. Mr E McCann was appointed Head of Finance & IM & T 24 June 2024
7. Ms V Cochrane was appointed Head of HR & Corporate Services 2 September 2024

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 2024/25 or 2023/24.

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 2024/25 was £195k – £200k (2023/24, £90k - £95k). The relationship between the mid-point of this band and the remuneration of the organisation’s workforce is disclosed below.

2024/25	25th percentile	Median	75th percentile
Total remuneration (£)	27,223	29,718	50,026
Pay ratio	7.2 : 1	6.6 : 1	3.9 : 1

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

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 2024/25, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments.

In 2024/25, no employees (2023/24:2) received remuneration in excess of the highest paid director. Remuneration ranged from £23,615 to £140,000 (2023/24: £23,383 to £140,000).

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:	2024/25 v 2023/24	2023/24 v 2022/23
Average employee salary and allowances	14.3%	(0.9)%
Highest paid director’s salary and allowances	112.2%	(17.8)%

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

The average employee salary and allowances were 14.3% higher than the prior year. This reflects pay increases paid in the year and a greater proportion of staff on higher salaries. The highest paid director is the Medical Director. The highest paid directors salary was 112.2% higher than the prior year. This is due to the Medical Director not being in post for all of the previous 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 31/03/25 and related lump sum £000	CETV at 31/03/24 £000	CETV at 31/03/25 £000	Real increase in CETV £000
Mrs K Jackson					
Pension	0 – 2.5	35 – 40	664	702	38
Lump sum	0	40 – 45			
Mr G Bell					
Pension	0 – 2.5	40 - 45	958	964	6
Lump sum	0	75 - 80			
Ms A Macauley					
Pension	0 - 2.5	35 - 40	827	861	34
Lump Sum	0	70 – 75			
Mr M Gillespie					
Pension	0 - 2.5	25 – 30	553	582	29
Lump Sum	0 - 2.5	45 – 50			
Mrs G McKibbin					
Pension	0 – 2.5	20 – 25	429	495	66
Lump Sum	5 – 10	65 – 70			
Dr A Allameddine					
Pension	2.5 –5	5-10	44	99	55
Lump Sum	0				
Mrs B Mullin					
Pension	0 – 2.5	15 – 20	384	424	40
Lump Sum	0 – 2.5	45 – 50			
Mr E McCann					
Pension	0 – 2.5	0-5	18	34	16
Lump Sum	0				
Ms V Cochrane					
Pension	0 – 2.5	25-30	579	615	36
Lump Sum	0 – 2.5	65-70			

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 2025.

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 (2023/24: nil).

Staff Report

Staff Costs (Audited)

Staff Costs

Staff costs comprise:

	2025		2024
	Permanently employed £000s	Others £000s	Total £000s
Wages and salaries	6,676	393	7,069
Social security costs	682	0	682
Other pension costs	1,344	0	1,344
Sub-Total	8,702	393	9,095
Capitalised staff costs	623		623
Total staff costs reported in Statement of Comprehensive Expenditure	8,079	393	8,472
Less recoveries in respect of outward secondments			0
Total net costs			8,472

Total Net costs of which:

	£000s	£000s
NI Blood Transfusion Service	8,472	8,401
Charitable Trust Fund	0	0
Total	8,472	8,401

Staff costs exclude £623k which were charged to capital projects during the year (2023/24: £379k).

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	2025 Total	2024 Total
Medical and dental	3.6	0.1	3.7	4.0
Nursing and midwifery	44.9	5.0	49.9	48.6
Ancillaries	7.3	0.0	7.3	7.3
Administrative and clerical	40.8	10.4	51.2	53.4
Other professionals and technical	58.1	8.3	66.4	61.9
Total average number of persons employed	154.7	23.8	178.5	175.2
Less average staff number relating to capitalised staff costs	12.0	0.0	12.0	8.9
Total net average number of persons employed	142.7	23.8	166.5	166.3
Of which:				
NI Blood Transfusion Service	142.7	23.8	166.5	166.3
Total	142.7	15.9	166.5	166.3

Reporting of early retirement and other compensation scheme – exit packages

There were no redundancy or early departure costs paid in 2024/25 or in 2023/24.

Staff Benefits

There were no staff benefits paid in 2024/25 or in 2023/24.

Retirements due to ill-health

During 2024/25 there was one case of early retirement from the Agency, agreed on the grounds of ill-health (2023/24: one). The estimated additional pension liability of ill health retirement will be £2.5k. This cost is borne by the HSC Pension Scheme.

Off Payroll Engagements

The Agency had no off-payroll engagements during 2024/25 (2023/24: nil).

Consultancy Expenditure

During the year there were no consultancy assignments undertaken (2023/24: 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 2025, the Agency employed a total of 229 staff (170 whole time equivalents). This figure included 214 staff employed on permanent contracts and 15 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 80 male and 149 female.

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

Sickness data

During 2024/25 the Agency set a target of improving on the 2023/24 level of 6.18%. For the period ending 31 March 2025, the Agency absence level was 6.41%. Long term sickness, that is sickness lasting for four weeks or more, accounted for 4.51% (2024: 3.95%) with the remaining 1.90% (2024: 2.32%) 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 11.8% (2024: 10%) for the year ended 31 March 2025.

Staff engagement

We are committed to improving how it feels to work for NIBTS. Following the implementation of a staff survey in 2023/24, individual departments have taken forward recommendations in relation to communication and engagements, in particular a series of engagement workshops were facilitated for our donation session staff. The Performance Management Framework implemented in 2024/25 ensures that staff are involved in organisational, departmental and individual objective setting and have access to regular appraisal. Communication and

engagement with staff in relation to transformation projects such as Pathology Blueprint, Core LIMS and BPaT is ongoing and is recognised as fundamental to their successful delivery.

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 2024/25 the Agency was made aware of five new employees having a disability. In circumstances when an employee declares that they 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.

Employees of the Agency who declare a disability, or who are known by the Agency to be disabled, avail of 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 2024/25 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 2024/25 there was four losses recorded amounting to £2k (2023/24: 1 loss, £3k). There were two compensation payments made totalling £75k, one in relation to clinical negligence and one in relation to employers liability.

Fees and Charges (Audited)

There were no fee and charges payments made during the year (2023/24: 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 2025.

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
18th June 2025

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 2025 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 2025 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.

The going concern basis of accounting for the Northern Ireland Blood Transfusion Service is adopted in consideration of the requirements set out in the Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is anticipated that the services which they provide will continue into the future.

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 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 Remuneration 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 Northern Ireland Blood Transfusion Service will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

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

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 and the 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.

A handwritten signature in black ink, reading "Dorinnia Carville". The script is cursive and fluid, with the first name and last name clearly distinguishable.

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

1 July 2025

Financial Statements for the Year Ended 31 March 2025

Foreword

These accounts for the year ended 31 March 2025 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

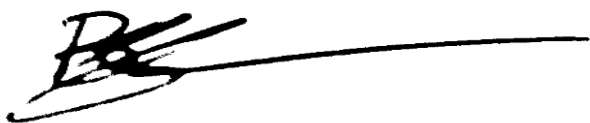
I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 45 to 72) which I am required to prepare on behalf of the Northern Ireland Blood Transfusion Service have been compiled from and are in accordance with the accounts and financial records maintained by the Northern Ireland Blood Transfusion Service and with the accounting standards and policies for HSC bodies approved by the DoH.



Mrs K Jackson
18th June 2025

Chief Executive

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 45 to 72) as prepared in accordance with the above requirements have been submitted to and duly approved by the Board.



Mr Brendan Garland
18th June 2025

Chair



Mrs K Jackson
18th June 2025

Chief Executive

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE

Consolidated Statement of Comprehensive Net Expenditure for the year ended 31 March 2025

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	2025 £000s		2024 £000s	
		Agency	Consolidated	Agency	Consolidated
Income					
Revenue from contracts with customers	4.1	22,585	22,585	21,590	21,590
Other operating income*	4.2	0	9	0	2
Total operating income		22,585	22,594	21,590	21,592
Expenditure					
Staff costs		(8,472)	(8,472)	(8,401)	(8,401)
Purchase of goods and services	3	(11,971)	(11,971)	(11,117)	(11,117)
Depreciation, amortisation and impairment charges	3	(678)	(678)	(641)	(641)
Provision expense	3	(2,380)	(2,380)	(758)	(758)
Other operating expenditure	3	(2,162)	(2,164)	(2,091)	(2,093)
Total operating expenditure		(25,663)	(25,665)	(23,008)	(23,010)
Net operating expenditure		(3,078)	(3,071)	(1,418)	(1,418)
Finance income	4.2	0	6	0	6
Finance expense	3	0	0	0	0
Net expenditure for the year		(3,078)	(3,065)	(1,418)	(1,412)
Adjustment to net expenditure for non cash items	22.1	3,079	3,079	1,420	1,420
Add back charitable trust fund net expenditure*		0	(13)	0	(6)
Surplus for the year		1	1	2	2
OTHER COMPREHENSIVE EXPENDITURE					
	NOTE	2025 £000s		2024 £000s	
		Agency	Consolidated	Agency	Consolidated
Items that will not be reclassified to net operating costs:					
Net gain on revaluation of property, plant and equipment	5.1/5.2	1,208	1,208	262	262
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	2	0	37
COMPREHENSIVE NET EXPENDITURE for the year ended 31 March 2025		(1,870)	(1,855)	(1,156)	(1,113)

The notes on pages 50 to 72 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 2025

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	2025		2024	
		Agency £000s	Consolidated £000s	Agency £000s	Consolidated £000s
Non Current Assets					
Property, plant and equipment	5.1/5.2	12,309	12,309	11,857	11,857
Intangible assets	6.1/6.2	1,231	1,231	14	14
Financial assets	9	-	330	-	315
Total Non Current Assets		13,540	13,870	11,871	12,186
Current Assets					
Inventories	11	1,274	1,274	1,389	1,389
Trade and other receivables	13	2,935	2,935	1,301	1,301
Cash and cash equivalents	12	916	916	1,740	1,740
Total Current Assets		5,125	5,125	4,430	4,430
Total Assets		18,665	18,995	16,301	16,616
Current Liabilities					
Trade and other payables	14	(4,157)	(4,157)	(3,358)	(3,358)
Provisions	15	(124)	(124)	(39)	(39)
Total Current Liabilities		(4,281)	(4,281)	(3,397)	(3,397)
Total assets less current liabilities		14,384	14,714	12,904	13,219
Non Current Liabilities					
Provisions	15	(3,175)	(3,175)	(990)	(990)
Total Non Current Liabilities		(3,175)	(3,175)	(990)	(990)
Total assets less total liabilities		11,209	11,539	11,914	12,229
Taxpayers' Equity and other reserves					
Revaluation reserve		12,664	12,664	11,456	11,456
SoCNE reserve		(1,455)	(1,455)	458	458
Other reserves - charitable fund		-	330	-	315
Total equity		11,209	11,539	11,914	12,229

The financial statements on pages 45 to 49 were approved by the Board on 18th June 2025 and were signed on its behalf by;

Signed: 

(Chair) Mr Brendan Garland

Date: 18 June 2025

Signed: 

(Chief Executive) Mrs K Jackson

Date: 18 June 2025

The notes on pages 50 to 72 form part of these accounts.

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE

Consolidated Statement of Cash Flows for the year ended 31 March 2025

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	2025 £000s	2024 £000s
Cash flows from operating activities			
Net expenditure after interest/Net operating expenditure		(3,065)	(1,412)
Adjustments for non cash transactions		3,079	1,415
(Increase) in trade and other receivables	13	(1,634)	(794)
Decrease / (Increase) in inventories	11	115	292
Increase in trade payables	14	799	723
<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	72	(251)
Movements in payables relating to the purchase of intangibles	6	-	-
Use of provisions	15	(110)	-
Net cash inflow / (outflow) from operating activities		(744)	(27)
Cash flows from investing activities			
(Purchase of property, plant & equipment)	✓	(1,223)	(419)
(Purchase of intangible assets)		-	-
Proceeds of disposal of property, plant & equipment		-	5
Share of income reinvested		-	(6)
Net cash outflow from investing activities		(1,223)	(420)
Cash flows from financing activities			
Grant in aid		1,143	670
Net financing		1,143	670
Net increase in cash & cash equivalents in the period		(824)	223
Cash & cash equivalents at the beginning of the period	12	1,740	1,517
Cash & cash equivalents at the end of the period	12	916	1,740

The notes on pages 50 to 72 form part of these accounts.

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE

Consolidated Statement of Changes in Taxpayers' Equity for the year ended 31 March 2025

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 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 net 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
Changes in Taxpayers Equity 2024-25					
Grant from DoH		1,144	-	-	1,144
Other reserves movements including transfers		-	-	-	-
(Comprehensive expenditure for the year)		(3,078)	1,208	15	(1,855)
Transfer of asset ownership		-	-	-	-
Auditors remuneration	3	21	-	-	21
Balance at 31 March 2025		(1,455)	12,664	330	11,539

The notes on pages 50 to 72 form part of these accounts.

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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.

NIBTS uses Producer Price Indices published by the Office for National Statistics (ONS) in order to apply indexation to the value of non-property assets at year-end. In line with previous years, the December indices have been applied in 2024-25. Ordinarily, an assessment is carried out after the year-end, following the publication of the March indices by ONS, to ascertain that the impact of the movement in the indices between December and March is immaterial. However, in March 2025, ONS issued a statement indicating that they had identified a problem with the chain-linking methods used to calculate these indices, affecting the years from 2008 onwards, and that they would consequently be pausing publication of Producer Price Index data while the issue is rectified. At the time these accounts are being prepared, it has not been possible to ascertain the potential impact of this issue. However, given the value of the non-property assets potentially affected, NIBTS does not expect an adjustment to indexation to have a material impact on the 2024-25 accounts. It is anticipated that ONS will recommence publication of the Producer Price Indices at some point during the 2025-26 financial year and the indexation of non-property assets will be brought up to date in the 2025-26 accounts

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.

LPS carried out a 5 yearly valuation of Land and Buildings as at 31 January 2025. They have confirmed that these Land and Building Revaluations remain appropriate for year-end. Therefore those assets that were subject to valuation at 31st January 2025 do not have indexation applied for the remaining 2 months of the 2024-25 financial year.

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 (2023/24: none).

1.14 Private Finance Initiative (PFI) transactions.

The Agency has had no PFI transactions during the year (2023/24: 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 2025 or 31 March 2024.

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 2025. 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 has been used in the 2024-25 accounts. The 2020 valuation assumptions have been 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 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 2025

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

	2025		2024	
	£000s		£000s	
	Agency	Consolidated	Agency	Consolidated
Operating Expenses are as follows:-				
Staff costs ¹ :				
Wages and salaries	6,446	6,446	6,771	6,771
Social security costs	682	682	533	533
Other pension costs	1,344	1,344	1,097	1,097
Recharges from other HSC organisations	11	11	11	11
Supplies and services - Clinical	11,797	11,797	10,946	10,946
Supplies and services - General	57	57	57	57
Establishment	248	248	278	278
Transport	326	326	325	325
Premises	1,262	1,262	1,036	1,036
BSO services	106	106	103	103
Training	49	49	46	46
Miscellaneous expenditure ²	256	258	390	392
Non cash items				
Depreciation	672	672	630	630
Amortisation	6	6	11	11
(Profit) on disposal of property, plant & equipment	0	0	(5)	(5)
Increase in provisions	2,380	2,380	758	758
Auditors remuneration ³	21	23	21	23
Add back of notional charitable expenditure	0	(2)	0	(2)
Total	25,663	25,665	23,008	23,010

¹ Further detailed analysis of staff costs is located in the Staff Report on page 36 within the Accountability Report.

² Miscellaneous expenditure includes the following material amounts: Waste Disposal £40k; UK Forum Recharges £39k; Hire of Halls £38k; Blueprint Programme £38k; Record Storage £15k and Regulatory Bodies £17k.

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 2025

NOTE 4 INCOME

4.1 Revenue from contracts with customers

	2025		2024	
	£000s		£000s	
	Agency	Consolidated	Agency	Consolidated
GB/Republic of Ireland Health Authorities	27	27	22	22
HSC bodies	21,801	21,801	20,939	20,939
Non-HSC:- Private patients	1	1	1	1
Non-HSC:- Other	756	756	628	628
Total	22,585	22,585	21,590	21,590

4.2 Other Operating Income

	2025		2024	
	£000s		£000s	
	Agency	Consolidated	Agency	Consolidated
Charitable income received by charitable trust fund	0	9	0	2
Investment income	0	6	0	6
Total	0	15	0	8

TOTAL INCOME	22,585	22,600	21,590	21,598
---------------------	---------------	---------------	---------------	---------------

4.3 Deferred Income

The Agency had no deferred income or income released from conditional grants at either 31 March 2025 or 31 March 2024.

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 5 PROPERTY PLANT AND EQUIPMENT

NOTE 5.1 Consolidated Property, plant & equipment - year ended 31 March 2025

	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 2024	1,793	9,526	2,276	794	1,670	16,059
Indexation			14	28		42
Additions		137	126	116	62	441
Reclassifications					(525)	(525)
Revaluation	240	(915)				(675)
Disposals			(9)			(9)
At 31 March 2025	2,033	8,748	2,407	938	1,207	15,333
Depreciation						
At 1 April 2024	0	1,495	1,334	552	821	4,202
Indexation			8	21		29
Revaluation		(1,870)				(1,870)
Disposals			(9)			(9)
Provided during the year		375	153	63	81	672
At 31 March 2025	0	0	1,486	636	902	3,024
Carrying Amount						
At 31 March 2025	2,033	8,748	921	302	305	12,309
At 31 March 2024	1,793	8,031	942	242	849	11,857
Asset financing						
Owned	2,033	8,748	921	302	305	12,309
Carrying Amount						
At 31 March 2025	2,033	8,748	921	302	305	12,309

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 (2024: nil).

Information Technology assets relating to the regional 'Bpat' programme have been reclassified as intangible assets under construction.

Valuation of Land and Buildings

A revaluation of Land and Property was undertaken by Land and Property Services as at 31st January 2025

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 5.2 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	0	269	85	6	2	362
Additions	33	0	257	0	380	670
Disposals	0	0	(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	0	40	54	4	2	100
Disposals	0	0	(23)	(52)	(1)	(76)
Provided during the year	0	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 1 April 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						
Owned	1,760	8,168	763	306	558	11,555
Carrying Amount						
At 1 April 2023	1,760	8,168	763	306	558	11,555

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 2025

NOTE 6 INTANGIBLE ASSETS

NOTE 6.1 Consolidated Intangible assets - year ended 31 March 2025

	Software Licenses	Information	
	£000s	Technology	Total
		£000s	£000s
Cost or Valuation			
At 1 April 2024	59	83	142
Additions	0	698	698
Reclassifications	0	525	525
At 31 March 2025	59	1,306	1,365
Amortisation			
At 1 April 2024	54	74	128
Provided during the year	3	3	6
At 31 March 2025	57	77	134
Carrying Amount			
At 31 March 2025	2	1,229	1,231
At 31 March 2024	5	9	14
Asset financing			
Owned	2	1,229	1,231
Carrying Amount			
At 31 March 2025	2	1,229	1,231

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

Information Technology assets relating to the regional 'Bpat' programme have been reclassified as intangible assets under construction.

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 6.2 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 1 April 2023	13	12	25
Asset financing			
Owned	5	9	14
Carrying Amount			
At 31 March 2024	5	9	14
Asset financing			
Owned	13	12	25
Carrying Amount			
At 1 April 2023	13	12	25

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 2025

NOTE 7 IMPAIRMENTS

NIBTS did not have any impairments during 2024/25 (2023/24: 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

	2025 Charitable Trust £000s	2024 Charitable Trust £000s
Balance at 1 April 2024	315	272
Additions	6	6
Disposals	0	0
Revaluations	9	37
Balance at 31 March 2025	<u>330</u>	<u>315</u>
Charitable Trust fund	330	315
	<u>330</u>	<u>315</u>

9.1 Market value of investments as at 31 March 2025

	2025 Total £000s	2024 Total £000s
Investments in Common Investment Fund	330	315
Total market value of fixed asset investments	<u>330</u>	<u>315</u>

9.2 Loans

The Agency did not have any loans payable at either 31 March 2025 or 31 March 2024.

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 10 NON-CURRENT ASSETS HELD FOR SALE

NIBTS did not hold any assets classified as held for sale in 2024/25 (2023/24: nil).

NOTE 11 INVENTORIES

Classification	2025 £000s		2024 £000s	
	Agency	Consolidated	Agency	Consolidated
Clinical Supplies	1,220	1,220	1,351	1,351
General Supplies	7	7	9	9
Establishment	37	37	29	29
Other	10	10	-	-
Total	1,274	1,274	1,389	1,389

NOTE 12 CASH AND CASH EQUIVALENTS

	2025 £000s		2024 £000s	
	Agency	Consolidated	Agency	Consolidated
Balance at 1st April 2024	1,740	1,740	1,517	1,517
Net change in cash and cash equivalents	(824)	(824)	223	223
Balance at 31st March 2025	916	916	1,740	1,740

The following balances at 31 March 2025 were held at	2025 £000s		2024 £000s	
	Agency	Consolidated	Agency	Consolidated
Commercial banks and cash in hand	916	916	1,740	1,740
Balance at 31st March 2025	916	916	1,740	1,740

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 13 TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

	2025		2024	
	£000s		£000s	
Amounts falling due within one year	Agency	Consolidated	Agency	Consolidated
Trade receivables	1,688	1,688	1,169	1,169
VAT receivable	177	177	121	121
Other receivables - not relating to fixed assets	1,070	1,070	11	11
Trade and other receivables	2,935	2,935	1,301	1,301
TOTAL TRADE AND OTHER RECEIVABLES	2,935	2,935	1,301	1,301
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	2,935	2,935	1,301	1,301

The balances are net of a provision for bad debts of £nil (2023/24 £nil)

NOTE 14 TRADE PAYABLES, FINANCIAL AND OTHER LIABILITIES

	2025		2024	
	£000s		£000s	
Amounts falling due within one year	Agency	Consolidated	Agency	Consolidated
Other taxation and social security	572	572	265	265
Trade capital payables - property, plant and equipment	197	197	269	269
Trade revenue payables	1,922	1,922	1,605	1,605
Payroll payables	247	247	918	918
BSO payables	21	21	51	51
Accruals	1,198	1,198	250	250
Trade and other payables	4,157	4,157	3,358	3,358
TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES	4,157	4,157	3,358	3,358

14.2 Loans

The Agency did not have any loans payable at either 31 March 2025 or 31 March 2024.

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 15 PROVISION FOR LIABILITIES AND CHARGES - 2025

	Liability Claims £000s	2025 £000s
Balance at 1 April 2024	1,029	1,029
Provided in year	2,571	2,571
(Provisions not required written back)	(191)	(191)
(Provisions utilised in the year)	(110)	(110)
Cost of borrowing (unwinding of discount)	0	0
At 31 March 2025	3,299	3,299

	2025 £000s	2024 £'000
Comprehensive Net Expenditure Account charges		
Arising during the year	2,571	758
Reversed unused	(191)	0
Total charge within Operating expenses	2,380	758

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 £000s	2025 £000s
Not later than one year	124	124
Later than one year and not later than five years	3,175	3,175
At 31 March 2025	3,299	3,299

Holiday Pay Liability

On 4 October 2024, the Supreme Court handed down the decision in the case of the Chief Constable of the PSNI v Agnew and others. The judgement confirmed that the claimants are able to bring their claims under the ‘unlawful deductions’ provisions of the Employment Rights (Northern Ireland) Order 1996 and can thus claim in respect of a series of deductions potentially going back to the beginning of their employment or the implementation of the Working Time Regulations in 1998.

At the point that the Supreme Court judgement was provided, the PSNI had accepted the principle, established by a number of cases in both the European and domestic courts, that the claimants were entitled to be paid their normal pay during periods of annual leave, and that “normal pay” is not limited to basic pay but could include elements such as overtime, commission and allowances.

The outcome of this case has widespread implications for all public sector bodies in Northern Ireland in respect of both the pay elements that must be included in holiday pay calculations and the period of retrospection which means that some employees may be able to bring claims to be rectified as far back as 1998.

With effect from 1 April 2025, HSC employers have implemented an interim arrangement for the calculation of holiday

pay to ensure employees are paid appropriately for periods of annual leave. This interim arrangement has been agreed with trade unions pending the introduction of the new HR and payroll system in 2026/27.

However a provision in respect of the retrospective payment is still required for the period 1998/99 to 2024/25. The provision at 31 March 2025 for NIBTS reflects this retrospective time frame. In calculating the provision, NIBTS has used payroll data available, for all eligible staff, within the current HRPTS system back to 2014 with averaging applied for the prior years and changes in staffing numbers. Actual staffing numbers are available for the entire period dating back to 1998/1999 and have been used in the calculation of the provision.

Revised Working Time Directive (14.5%) and Employer costs rates have been factored in, and compound interest applied. A settlement year of 2026/27 has been used and as such the overall value of the provision has been discounted to determine the net present value.

The key areas of uncertainty include:

- The reliability of the data used.
- The terms of the settlement which is subject to a number of factors including:
 - the determination of a very significant number of cases currently progressing through the Industrial Tribunal;
 - the number of further Industrial Tribunal claims lodged by employees;
 - any settlement of these claims agreed with the claimants or their legal representatives;
 - the number of grievances already lodged by employees in respect of the underpayment / incorrect payment of holiday pay which require to be resolved and any settlement negotiations with trade unions;
 - the number of further grievances received; and
 - any potential requirement to include additional numbers of employees within any settlement.
- The uptake rate for current or past employees.
- The extent of attrition in the workforce.
- Delays in the time it will take to administer the payments, once agreed.
- The extent to which interest will apply.

No sensitivity analysis has been undertaken to assess how much the value of the provision would change if the assumptions used were to differ. The reason for this is the possible permutations for any sensitivity analysis are numerous and the value of the provision is already subject to the key areas of uncertainty identified above.

The overall impact has been to increase this provision from £0.828m in 2023/24 to £3.175m. The increase in 2024/25 is largely interest driven due to the inclusion of 8% compound interest in the calculations.

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 15 PROVISION FOR LIABILITIES AND CHARGES – 2024

	Liability Claims £000s	2024 £000s
Balance at 1 April 2023	271	271
Provided in year	758	758
(Provisions not required written back)	0	0
(Provisions utilised in the year)	0	0
At 31 March 2024	1,029	1,029
	Liability Claims £000s	2024 £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

NOTE 16 CAPITAL AND OTHER COMMITMENTS

16.1 Capital Commitments

	2025 £000s	2024 £000s
Contracted capital commitments at 31 March not otherwise included in these financial statements		
Property, plant & equipment	-	87
	-	87

16.2 Other Financial Commitments

The Agency did not have any other financial commitments at either 31 March 2025 or 31 March 2024.

NOTE 17 COMMITMENTS UNDER LEASES

17.1 Finance Leases

The Agency had no commitments under finance leases at either 31 March 2025 or 31 March 2024.

17.2 Operating Leases

The Agency had no commitments under operating leases at either 31 March 2025 or 31 March 2024.

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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 2025 or 31 March 2024.

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 2025

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 2024/25.

	2025 £000s	2024 £000s
RRL and Income from activities		
Income from activities per note 4.1	22,585	21,590
Total RRL and Income from Activities	<u>22,585</u>	<u>21,590</u>
Expenditure		
Net Expenditure from SoCNE	(3,078)	(1,418)
<i>Adjustments to remove items not funded via RRL and Income from Activities</i>		
Depreciation	672	630
Amortisation	6	11
Notional Charges	21	21
Increase in Provisions	<u>2,380</u>	<u>758</u>
Surplus Against RRL and Income from Activities	<u>1</u>	<u>2</u>
Surplus as Percentage Against RRL and Income from Activities	<u>0.004%</u>	<u>0.01%</u>

22.2 Capital Resource Limit

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

	2025 £000s	2024 £000s
Capital Resource Limit (CRL)		
CRL allocated from:		
Department of Health Investment Directorate	1,139	670
Net CRL Position	<u>1,139</u>	<u>670</u>
Capital Resource Limit Expenditure		
Capital expenditure per additions in asset notes	1,139	670
Net Expenditure Funded from CRL	<u>1,139</u>	<u>670</u>
Surplus against CRL	<u>0</u>	<u>0</u>

NORTHERN IRELAND BLOOD TRANSFUSION SERVICE
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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 1st July 2025.