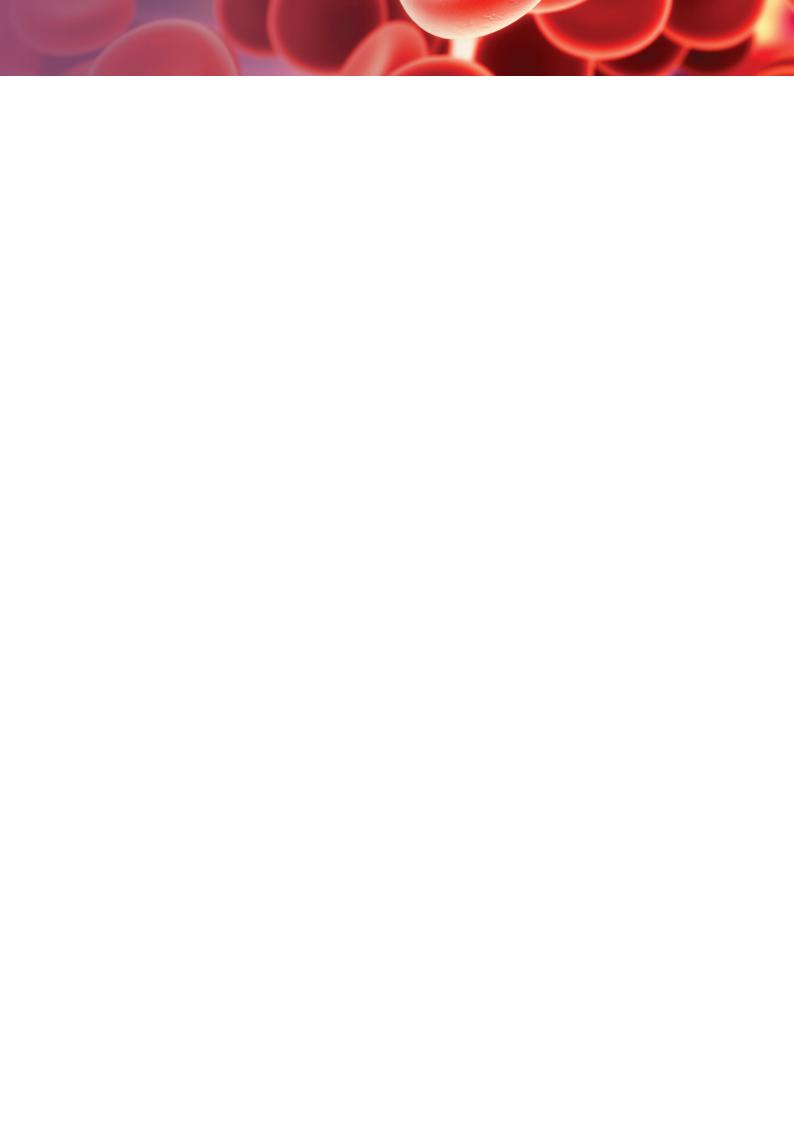
Northern Ireland Blood Transfusion Service

Annual Report & Accounts For the year ended 31 March 2016

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 19 September 2016



Northern Ireland Blood Transfusion Service

(A Special Agency of the HSC)

ANNUAL REPORT 2015/16

Contents

Chairman's Statement	4
Performance Report	5
1. Performance Overview	5
2. Performance Analysis	7
Accountability Report	12
1. Corporate Governance Report	12
2. Remuneration and Staff Report	22
3. Accountability and Audit Report	28
Financial Statements for the Year ended 31 March 2016	32
Consolidated Statement of Comprehensive Net Expenditure	34
2. Consolidated Statement of Financial Position	35
3. Consolidated Statement of Cash Flows	36
4. Consolidated Statement of Changes in Taxpayers' Equity	37
5. Notes	38

Chairman's Statement

The Northern Ireland Blood Transfusion Service (NIBTS) is the main provider of blood products and services to the people of Northern Ireland and during the past year the Service has successfully met all their requirements for blood and blood products along with the associated clinical services.

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

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

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

The safety of blood, blood products and services which NIBTS offers to the health service is paramount and is constantly under review

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

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

Jim Lennon Chairman 01/06/2015

1. Performance Overview

1.1 Brief History

NIBTS was set up 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 products (BBP) to Health and Social Care (HSC) in Northern Ireland. The Agency is funded through service and budget agreements with the Health and Social Care Board (HSCB) and HSC Trusts to recover the cost of services provided.

1.2 Location and type of facilities provided

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

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

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

1.3 Structure, main services and users

The Agency is managed through a Board of Directors comprising: a Chairman; three non-executive Directors and the Chief Executive. Operational management is delegated to a Senior Management Team. In terms of delivery of its objectives the Agency is required to respond to the needs of the HSC in Northern Ireland and therefore is dependent to a large extent on information from the Trusts in terms of their anticipated needs. This, together with historical data, allied to information obtained through the UK Blood Authorities Forum and the European Blood Alliance is used to plan future requirements. In recent years there has been a gradual small reduction in the HSC's need for red cells but this has not been sufficient to materially affect the Agency's blood collection requirement.

However, it is the expectation of the NIBTS medical team that there will be up to a 10% reduction in demand for red cells over the next five years and our new Blood Donation Strategy will set out plans for this period to reflect this position. Medical advice developed in collaboration with the Trusts is that the requirement for platelets will increase by around 5% each year over the next 5 years. Plans to develop capacity to meet this projected demand are being prepared and, as appropriate, business cases will be submitted to the Department of Health (formerly Department of Health, Social Services and Public Safety) (DoH). In the context of future requirements the Agency is always conscious of the need to maximise efficiency to make the best use of the donations made to it by the people of Northern Ireland and in doing so deliver a service which ensures continuity of supply to the HSC.

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

1.4 The external environment

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

NIBTS has a Blood Establishment Authorisation (BEA) licence and a Wholesale Dealers Licence. These are granted by the regulatory body which is the Medicines and Healthcare Products Regulatory Agency (MHRA). This is the competent authority for ensuring compliance with the Blood Safety and Quality Regulations (BSQR) 2005 (as amended) which was transposed from European Union Directive 2002/50 into UK law in November 2005. Licenced activities cover the domains of collection, processing, testing and distribution.

NIBTS also holds a licence from the Human Tissue Authority (HTA) for the Belfast Cord Blood Bank. During the 2015/16 year the HSCB confirmed its decision to cease Cord Blood Bank activities and accordingly plans have been developed to close this facility by December 2016.

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

1.5 Resources, principal risks and uncertainties

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

validation. These mechanisms provide for effective risk identification.

The key risks for NIBTS in the next year are in respect of recruitment of sufficient donors, maintaining an appropriate panel size, donor satisfaction and blood stocks. Controls to mitigate these risks are in place.

A further risk has arisen in respect of having a secure platelet supply. The organisation is currently scoping the best way of reducing this risk to ensure the increased demand for platelets is met.

Further risks included in the corporate risk register relate to having a staffing complement in terms of experience and the requirement for training to maximise the use of the Quality Management System and PULSE (PULSE being the Blood Management System). PULSE training has taken place and will continue.

The key financial risks for NIBTS in 2016/17 relate to inability to deliver planned efficiency savings which could impact on the achievement of breakeven unless alternative cost reductions can be made.

1.6 Performance Summary

During 2015/16 the key aspects of NIBTS service objectives have been achieved. The service maintained an adequate panel of blood donors; collected, tested, processed and issued high quality blood components; met the demand for blood components from hospitals; met regulatory requirements; maintained relevant licences; achieved financial breakeven and paid suppliers in accordance with prompt payment requirements. Accordingly, it has been a successful year for the service.

1.7 Going Concern

NIBTS provides a key service within the HSC and as noted at 1.1 above is the sole supplier of blood and blood products and is funded from within HSC resources. On this basis there are no issues affecting the ongoing requirement for the service to continue in operation or affecting the going concern principle.

2. Performance Analysis

2.1 Assessment of Performance

Assessment of the end of year performance report for 2015/16 indicates 93% of the 53 objectives set by the DoH were fully achieved or were in the process of being achieved. These requirements were across a number of themes including governance, business planning, business continuity and emergency preparedness, information governance, finance, efficiency/value for money, business cases, procurement and estate requirements. The four objectives which were not met have action plans in place to address them. A full statement of the Agency's 2015/16 objectives and their status is available on request. The Agency's performance in its main tasks of collecting blood and distributing blood components is set out in the following tables.

Donation activity in 2015/16 and 2014/15

	2015/16	2014/15
Whole blood donations	50,590	53,543
Whole blood attendance	58,543	62,922
New donor attendance	6,645	8,037
Donor panel	61,510	61,515
Plateletpheresis donations	4,747	4,468
Haemochromatosis donations	705	685
Total donations	56,042	58,696
Deferral rate (%) - of overall attendance	14.2	14.8
- of new donors	22.6	24.6



Blood Component Issues in 2015/16

Blood Component	Numbers Issued 2015/16	Numbers Issued 2014/15
Red cell units (adult)	46,618	49,302
Platelets (adult therapeutic doses)	9,006	8,737
Fresh frozen plasma components	4,555	4,393
Pooled cryoprecipitate	1,065	1,025

During the year, donor satisfaction was rated at over 98% and the average waiting time at donor sessions was 25 minutes. The active donor panel consisted of over 61,000 volunteers and over 6,600 new donors were recruited during the year. A MHRA inspection was carried out in February 2016 and it reported no critical or major findings.

2.2 Long term Objectives/Corporate Plan

This section sets out the key issues expected to influence the 2016/17 Business Plan and the longer term corporate outlook.

2.2.1 Organisational Change

The organisational structure of NIBTS is under review as part of a Review of Regional Pathology Services. NIBTS is participating fully in this review and will consider its implications once the Department has fully determined the way forward, which is likely to be in late 2016.

2.2.2 Integration of Supply Chain

Through the Managed Clinical Network for Transfusion, which is included in the NI Pathology Services Review, the feasibility of integrating the hospital supply chain will be examined. This would potentially mean that NIBTS, as the supplying blood centre, would manage hospital blood banks. This has the potential to maximise inventory, reduce waste and lead to development of common standards across blood banks for testing and issue and facilitate compliance with the Blood Safety and Quality Regulations.

2.2.3 Blood Safety Initiatives

A number of blood safety initiatives will remain under consideration. The first relates to Hepatitis E Virus (HEV) screening of blood components for selected patient groups as recommended by the Advisory Committee for the Safety of Blood, Tissues and Organs (SaBTO). Patients who receive solid organ transplants (e.g. renal) or with a diagnosis of acute eukaemia who have the potential to receive allogenic stem cell transplants are recommended for HEV negative labelled blood components.

Other UK Blood Services are considering the introduction of pathogen inactivation technology for platelet component donations. The current SaBTO recommendation is that this is not justified on economic cost grounds but the initiative is not prohibited and will be kept under review.

Other blood safety initiatives which will remain under consideration include Prion Filtration, vCJD Testing and Club 96, which refers to the pool of donors born after 1996.

2.2.4 Research and Development

In collaboration with Trusts, NIBTS will evaluate a test for foetal molecular Rh D genotyping. This may then be offered to Rh D negative antenatal patients to predict their baby's Rh D type. This will be linked to the safe withdrawal of anti-D immunoglobulin prophylaxis which will be recommended subject to a health economic assessment.

2.2.5 Clinical Audit and Haemovigilance

The NIBTS medical team are committed to improvements in clinical blood transfusion practice. This involves close collaboration with the Northern Ireland Transfusion Committee, other hospital transfusion committees and the network of haemovigilance practitioners and transfusion laboratory staff. In the past year a number of initiatives have commenced or completed and these include:

- Implementation of single unit transfusions as a routine with repeat testing and clinical assessment of the unit before prescribing a second unit;
- Maximising the use of infusible iron to correct preoperative anaemia; and
- Use of tranexamic acid routinely in patients presenting with trauma and vascular repair surgery.

A major clinical practice guideline on the topic of transfusion has been published by the National Institute for Clinical Healthcare and Excellence known as NG24 and the NIBTS medical team have been assisting colleagues in its implementation and auditing for compliance.

A major education meeting themed on transfusion issues in obstetrics and paediatric medicine practice was organised by NIBTS staff and hosted by the Quality Innovation Centre, Ulster Hospital, Dundonald in November 2015.

2.2.6 Blood Collection

A new Blood Donation Strategy, which will engage a large cross-selection of staff in the Service and the BTS Communities Partnership and address the projected changes in red cell demand is being developed. In recognition of the increasing demand for platelets a business case has been developed for the introduction of a platelet collection facility to be located in the new Omagh Enhanced Local Hospital in 2017.

2.2.7 Laboratory Improvements

NIBTS will implement recommendations arising from the Laboratory Capacity Plan which was undertaken to review operational arrangements within NIBTS laboratories. An important element is the confirmation and filling of two vacant senior posts.

NIBTS will also review the current Blood Management IT system, known as PULSE, and determine how future requirements might best be met.

2.2.8 Quality - Ensuring governance and compliance

In addition to the four licences and accreditations that must be maintained and are critical to the ongoing operation of the service (see para 1.4 above) NIBTS is also subject to inspection by the Regulatory and

Quality Improvement Authority (RQIA). The organisation is also obliged, via its governance framework, to ensure it retains Investors in People accreditation.

To support the maintenance of these licences and accreditations, robust quality management processes and systems must be embedded and fully functioning across NIBTS. These must also operate in an efficient way without generating any unnecessary administrative overheads.

In addition, there is a need to continue to develop the Controls Assurance framework according to DoH standards and provide relevant information streams to the NIBTS Board, and to its Audit Committee and Governance and Risk Management Committee. The internal audit programme will be expanded to include outcome as well as process assessments.



2.3 Impacts on financial position in 2015/16 and looking forward

NIBTS is committed to sound financial management and ensuring that the objectives of NIBTS are met in the most efficient and effective way. NIBTS, in common with other HSC organisations, is required to deliver cash release efficiency savings each year. During 2015/16, NIBTS achieved the agreed cash release target for the year.

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 financial statements are shown in pages 38 to 70 and are prepared in accordance with Article 90(2) of the Health and Personal Social Services (NI) Order 1972 as amended by Article 6 of the Audit and Accountability (NI) Order 2003 and comply with relevant accounting standards.



The Statement of Comprehensive Net Expenditure shows a surplus of £0.002m (2015: £0.007m surplus). Against RRL plus income from activities of £21.978m (2015: £22.618m) this represents a surplus of 0.01% (2015: 0.03%). Accordingly, the breakeven objective for the year has been achieved.

During the year NIBTS received income of £21.372m (2015: £22.183m). This comprised £6.992m (2015: £7.588m) in respect of Haemophilia Blood Products and Patient Testing Services from the Health and Social Care Board and £14.365m (2015: £14.573m) for the supply of blood and blood products from Trusts. Other income amounted to £0.015m (2015: £0.023m).

During the year the NIBTS spent £21.977m (2015: £22.611m). The majority of the expenditure was on Clinical Supplies and Services £13.666m (62%). The average number of whole time equivalent persons employed during the year was 167.9 and expenditure on these staff amounted to £5.882m (27%). The remaining 11% of expenditure was on other expenditure £1.823m (8%) and Non cash items £0.606m (3%). NIBTS also invests each year in laboratory equipment, vehicles, ICT and building infrastructure to provide the capital assets essential for the running of the service. During the year capital income and expenditure amounted to £0.084m and £0.064m respectively. The underspend was due to the late delivery of equipment, the cost of which is reflected in capital commitments for 2016/17.

NIBTS is required to comply with the Better Payments Practice Codes and Government Accounting Rules. These require trader invoices to be paid within thirty days of receipt of a valid invoice. This constitutes another important performance measure for the service. During the past year 96% of invoices were paid within thirty days. In terms of the value of invoices, 98% was paid within 30 days.

The key financial issue looking forward is the ability of NIBTS to achieve the required level of efficiency savings which is noted above as a risk. The cost implications of the changing profile of product demand (increasing platelets and falling red cells) will require evaluation and may provide opportunity for cost improvement.

Within the bounds of the prudent use of public funds the Agency, in its role as a supplier of critical blood and blood products to hospitals, is a viable organisation. The Agency operates with a capital asset base of approximately £9m and new capital schemes are funded by DoH.

The Northern Ireland Audit Office (NIAO) is responsible for the audit of NIBTS. The notional cost of the audit for the year ended 31 March 2016 which pertained solely to the audit of the accounts was £10,000. During the year, the Agency purchased no other non-audit services from its external auditor, NIAO.

2.4 Environmental, Social and Community Issues

During 2015/16 the Agency took forward a range of environmental objectives via a Sustainable Development Plan. This included the monitoring of energy performance including electricity, steam and water consumption.

During 2015/16 the Health and Safety Committee oversaw a number of initiatives and worked closely with colleagues in the Belfast Health and Social Trust to achieve reductions in carbon emissions in all of these areas.

The Agency is committed to reducing its carbon footprint by reducing greenhouse gas emissions by an average of 1% each year on 2012/13 levels until 2025 and whilst there was an increase in electricity usage for the first time in several years this was largely due to investment in additional equipment. Thermal carbon emissions continued to reduce for the fourth consecutive year.

NIBTS through its membership of Business in the Community Northern Ireland (BICNI) continues to develop its corporate social responsibility activities. This has included offering support to local social enterprises, schools products, and Silver Surfers (helping older people understand and use new technologies). Alongside this, our BTS Communities Partnership comprising of three groups (two based in Greater Belfast and one based in Tyrone), and a Youth Forum help deliver our obligations in respect of Personal and Public Involvement (PPI).

2.5 Employees and Board Members

NIBTS employs 204 staff and for the year ended 31 March 2016 reported a sickness absence rate of 5.9% (2015: 6.35%). More detailed information is provided in the Staff Report on page XXX.

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

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

There were no personal data related incidents during the year.

2.6 Emergency/Business Continuity Plans

NIBTS will continue to further develop and test its emergency planning protocols and business continuity plans in line with relevant DoH standards.

NIBTS continues to participate in the DoH Emergency Forum and UK Blood Service Emergency Planning and Business Continuity Group. Both an Emergency Planning exercise and Business Continuity exercise were conducted in 2015/16 to further validate the NIBTS business continuity plans.

Mr P Simpson Interim Chief Executive 05/07/2016

1. Corporate Governance Report

Director's Report

The NI Blood Transfusion Service Agency (NIBTS) is governed by an Agency Board comprising the following:

Chairman Mr Jim Lennon

Non-Executive Directors Mrs Lorraine Lindsay

Mr Ian Henderson Mr Philip Cathcart

Interim Chief Executive Mr Paul Simpson

(since 1 September 2015)

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



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

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

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

NIBTS has prepared a set of accounts, which are included in this report for the year ended 31 March 2016 and which have been prepared in accordance with Article 90(2)(a) of the Health and Personal Social Services (Northern Ireland) Order 1972, as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003, in a form directed by the Department of Health.

Governance Statement

Introduction/Scope of Responsibility

The Board of the Northern Ireland Blood Transfusion Service (NIBTS) is accountable for internal control. As Accounting Officer and Interim Chief Executive of the Board, I have responsibility for maintaining a sound system of internal governance that supports the achievement of the organisation's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am responsible in accordance with the responsibilities assigned to me by the Department of Health (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 Department of Health (DoH) for the performance of these functions and participates in two formal accountability review meetings per annum with DoH.

The NIBTS works in partnership with the DoH by agreeing and progressing annual objectives and has key relationships with the Health and Social Care Board (HSCB) and HSC Trusts, through established service level agreements, to deliver services to agreed specifications. NIBTS also works closely with the Business Service Organisation who provide a range of services under a service level agreement and with other groups such as the Communities Partnership.

2. Compliance with Corporate Governance Best Practice

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

3. Governance Framework

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

The Board consists of a Non-Executive Chair, three Non-Executive Directors and the Interim Chief Executive. The NIBTS Medical Director also attends and participates in Board meetings. In 2015/16 the Board met on seven occasions.

During the full year the Chief Executive post has been filled, pending appointment via a recruitment process, by an Associate of the HSC Leadership Centre who has assumed the role of Interim Chief Executive. This role was undertaken by Mr M Barkley until 31 August 2015 and thereafter by Mr P Simpson. DoH has recently agreed that expressions of interest should be sought from the HSC for a further temporary appointment of up to 2 years, in the first instance, from existing HSC Senior Executives.



The NIBTS governance framework is described in the NIBTS Board Assurance Framework document which has been developed in keeping with the guidance issued by the 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 operation of the Board was assessed against best practice using the Board Governance Self-Assessment Tool. The current self-assessment indicates that the Board operates with no significant departure from the best practice identified in the tool.

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

Audit Committee

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

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

Governance and Risk Committee

The Governance and Risk Committee consists of three Non-Executive Board members. Senior Managers and the Business Continuity and Risk Manager attended; as required. The Committee met four times during 2015/16.

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

Remuneration Committee

The Remuneration Committee consists of the Chairman and the Non-Executive Directors. The committee did not meet during the year as the Agency did not employ any staff whose terms and conditions required Remuneration Committee approval.

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

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

	Board	Audit Committee	Governance & Risk	Remuneration Committee
Mr J Lennon Chairman	7 of 7	-	-	-
Mr I Henderson Non executive	7 of 7	5 of 5	4 of 4	-
Mrs L Lindsay Non executive	6 of 7	4 of 5	4 of 4	-
Mr P Cathcart Non executive	5 of 7	3 of 5	3 of 4	-
Mr M Barkley Interim Chief Executive (until 31.08.15)	1 of 2	-	-	-
Mr P Simpson Interim Chief Executive (from 01.09.15)	5 of 5	-	-	-

No Governance and Risk Committee or Remuneration Committee performance issues were raised as part of the Board Governance Self Assessment.

4. Business Planning and Risk Management

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

Business Planning

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

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

DoH guidance in relation to business planning for arm's length bodies is considered and specific DoH objectives and requirements included. The business plan is reviewed against the corporate risk register so that all risks are addressed in the plan.

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

As detailed in Performance Analysis (2.3) above, NIBTS achieved breakeven in 2015/16 and has a balanced financial plan as part of its 2016/17 Business Plan.

Risk Management

NIBTS has developed a Risk Management Strategy, which has identified the organisation's objectives and risks and sets out a control strategy for each of the significant risks. Procedures have been put in place for verifying that aspects of risk management and internal control are regularly reviewed and reported on and that risk management has been incorporated fully into the corporate planning and decision making process of the organisation. This includes the development of corporate, operational and departmental risk registers which are used to identify and evaluate risk. The registers are formally reviewed quarterly and this process is used to identify 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 Agency 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.

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 the year and, in addition, risk management reports are provided to the NIBTS Board. The Risk Management Strategy is also supported by policies and procedures and incorporates training and development plans appropriate to the level of responsibility.

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

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

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

- Risk management is an intrinsic part of NIBTS's business planning, decision making process and policy development. No change of direction, outcome or objective occurs without first considering the risks involved;
- Risks are assessed and monitored through an NIBTS
 corporate risk register which records all significant
 identified risks, along with action plans to reduce the
 risk to the lowest practicable level or to a level
 acceptable to the NIBTS Senior Management Team. 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.

5. Information Risk

The management of information within NIBTS remains a high priority. An Information Governance resource is in place to ensure that the information governance agenda is effectively progressed. NIBTS has in place a range of information governance and ICT security policies and procedures. Information governance risks are reported through the risk management process as applicable. Action plans have been developed and progressed following previous audits, Data Protection reviews and Controls Assurance reviews. These action plans are approved by, and progress reported to, the Board. Information Asset Owners (IAOs) who have responsibility for identification and management if information risks in their areas have been identified across the Agency. Information Asset Registers have been established in each area by IAOs. The HR & Corporate Services Manager acts as the Senior Information Risk Owner and has a key role in considering emerging information risks and how these risks may be managed. In addition, Data Protection Awareness Training is mandatory for all staff and is undertaken by e learning and new staff are provided with specific Information Governance training sessions.

6. Public Stakeholder Involvement

In keeping with its obligations for Personal and Public Involvement (PPI), NIBTS has established the Blood Transfusion Service Communities Partnership. This forum has established three sub-groups - two Belfast based and one in Co. Tyrone. In addition there is one specific Youth Forum. In total these groups met seven times during the year.

The Partnership focusses mainly on blood donation session organisation, donor recruitment and consultation. In addition, complaints monitoring and management is a standing agenda item at the meetings. A key aspect of reporting and recording complaints at these meetings the assessment of risk and any risks identified are included and managed through the NIBTS risk management processes including reporting to the Governance and Risk Committee.

7. Assurance

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

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

The Board also reviews reports arising from external inspections and assessments, endorses the relevant action plans and monitors progress against the action plans.

During the year, the Governance and Risk Management Committee ensured that there were robust and regularly reviewed systems and structures in place to support the effective implementation and development of integrated governance and risk management across the organisation. This Committee reported all relevant matters to the NIBTS Board. During 2016/17 NIBTS expects to continue to enhance the effectiveness of the systems of internal control through the review and update of the NIBTS Assurance Framework.

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

Controls Assurance Standards

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

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

Standard	DHSS&PS Expected Level of Compliance	NIBTS Level of Compliance	Reviewed by:
Buildings, land, plant & non-medical equipment	75% - 99% Substantive	75% Substantive	Internal Audit
Emergency Planning	75% - 99% Substantive	84% Substantive	Self Assessment
Environment Management	75% - 99% Substantive	77% Substantive	Self Assessment
Financial Management (Core Standard)	75% - 99% Substantive	83% Substantive	Internal Audit
Fire safety	75% - 99% Substantive	88% Substantive	Internal Audit
Fleet & Transport Management	75% - 99% Substantive	83% Substantive	Self Assessment
Governance (Core Standard)	75% - 99% Substantive	79% Substantive	Internal Audit
Health & Safety	75% - 99% Substantive	83% Substantive	Self Assessment
Human Resources	75% - 99% Substantive	86% Substantive	Self Assessment
Information Communication Technology	75% - 99% Substantive	86% Substantive	Self Assessment
Management of Purchasing & Supply	75% - 99% Substantive	83% Substantive	Self Assessment
Medical Devices & Equipment Management	75% - 99% Substantive	84% Substantive	Self Assessment
Medicines Management	75% - 99% Substantive	85% Substantive	Internal Audit
Information Management	75% - 99% Substantive	79% Substantive	Internal Audit
Research Governance	75% - 99% Substantive	81% Substantive	Self Assessment
Risk Management (Core Standard)	75% - 99% Substantive	86% Substantive	Internal Audit
Security Management	75% - 99% Substantive	80% Substantive	Self Assessment
Waste Management	75% - 99% Substantive	85% Substantive	Self Assessment

8. Sources of Independent Assurance

Internal Audit

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

In 2015/16 Internal Audit reviewed the following systems:

Financial Review	Satisfactory Assurance
Laboratory Expenditure	Limited Assurance
Governance - Assurance on Quality Management	Satisfactory Assurance
Performance Management - Change Management	Limited Assurance
Year End Stocktake	Satisfactory Assurance
Risk Management	Satisfactory Assurance

In the six audit areas noted above 4 Priority 1 and 19 Priority 2 weaknesses in control were identified.

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

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

Priority One findings identified in 2015/16 are outlined below under the heading of each audit undertaken.

Laboratory Expenditure

- NIBTS does not have any documented procedures/ guidelines in place which set out how On Call arrangements are managed and there is lack of evidence to support robust checking of On Call claims prior to authorisation for payment.
- In relation contract management, there is no central register of Laboratory Contracts within NIBTS to facilitate the effective monitoring of spend per contract; regular review meetings are not held with contracted suppliers; there is a lack of formal arrangements for monitoring non-purchase order payment spend against contracts.

Performance Management - Change Management

- There is only 1 KPI in place for change monitoring performance in NIBTS. There is a lack of sufficient management information at both executive and board level as to where within the process the delays have arisen and the specific reasons for the delays. In addition a formal comprehensive action plan with responsible officers and implementation dates has not yet been considered by NIBTS with the aim of improving performance. There is also no clarity over how far the changes have passed beyond their implementation dates. The significant delays in respect of change management are not included in any NIBTS Risk Register.
- Change Management systems do not currently prioritise and report open change control cases into high, medium or low priorities.

The recommendations arising out of these Priority 1 findings have been accepted by NIBTS. Time bound plans to implement the recommendations have been developed and have either been actioned or will be actioned during 2016/17 year.

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

Northern Ireland Audit Office (NIAO)

The financial statements are audited by NIAO and the certificate and report to the Northern Ireland Assembly is included at page 36. The NIAO provides a Report to Those Charged With Governance with recommendations and these are acted upon.

RQIA

The RQIA has, in the past, undertaken reviews on NIBTS activities. However, no audits of NIBTS were undertaken by RQIA in 2015/16.

Other Regulatory Bodies

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

Legislation (Medicines Act 1968, Blood Safety and Quality Regulations 2005/50 (as amended) and Human Tissue (Quality and Safety for Human Application) Regulations 2007) requires that the Agency possess appropriate licences in order to perform its core functions. The Agency holds the relevant licences and undergoes inspection by the Medicines and Healthcare Product Regulatory Agency (MHRA) on a regular basis to ensure compliance with the relevant standards. During the year there was one inspection by the MHRA. The inspection in February 2016 resulted in no 'critical' or 'major' findings. Five ,'other' findings were identified and plans to address these findings are being implemented in accordance with timescales agreed with MHRA.

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

Business Services Organisation (BSO)

The Business Services Organisation (BSO) is responsible for providing NIBTS with a range of services through a Service Level Agreement. In 2015/16 these services included procurement, income, payments, payroll, recruitment and legal services.



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

The provisional assurance letter reported that significant weaknesses in control were identified by BSO Internal Audit in relation to payroll. NIBTS received assurance that BSO will continue to address the weaknesses identified and will pursue continuing improvements to the system of internal control in 2016/17.

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.

Internal Governance Divergences

Update on Prior Year Control Issues Now Resolved

The Priority 1 findings arising from 2014/15 audits have been fully resolved in the areas of Financial Review and Quality Management. The Priority 1 finding relating to Procurement and Contract Management is partially implemented. With regard to the audit of Sessional Staff Timesheets, 23 of 24 findings are fully implemented and one finding partially implemented.

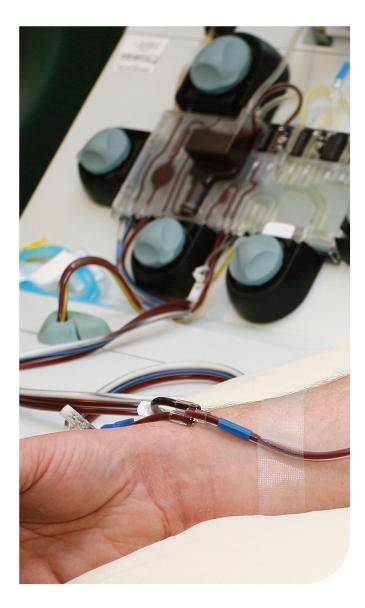
New Significant Control Issues

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

11. 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.

Further to considering the accountability framework within NIBTS and in conjunction with assurances given to me by the Head of Internal audit, I am content that NIBTS has operated a sound system of internal governance during the period 2015/16.



2. Remuneration and Staff Report

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 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 2015/16 consisted of Mr J Lennon (Chairman), Mr I Henderson, Mr P Cathcart and Mrs L Lindsay (Non-Executive Board members). The Remuneration Committee did not meet during the year.



Remuneration Policy

All staff within NIBTS are paid in accordance with circulars issued by DoH. All non-medical staff are covered by Agenda for Change terms and Conditions of Service Handbook and were paid in accordance with HSC (AfC)(1) 2006 - "Agenda for Change (AFC) Pay Arrangements 2015/16".

All medical staff were paid in accordance with HSC(TC8) 1/2016 - "Pay and Conditions of Service: Remuneration of Hospital Medical and Dental Staff and Doctors in Public Health Medicine and the Community Health Service".

Service Contracts

During 2015/16, Dr K Morris was Medical Director of NIBTS. Dr Morris was employed under a contract issued in accordance with HSC Medial Consultant Terms and Conditions of Service (Northern Ireland) 2004. The Medical Director has a permanent Contract of Employment with continuation subject to satisfactory performance. A three months' notice period is to be provided by either party except in the event of summary dismissal. There is nothing to prevent either party waiving the right to notice or from accepting payment in lieu of notice.

With effect from 4 August 2014, the Chief Executive post has been temporarily filled by an Associate of the HSC Leadership Centre. Mr M Barkley undertook this role until 31 August 2015. With effect from 1 September 2015, the role has been undertaken by Mr P Simpson. This arrangement is in place until completion of a recruitment process to fill the Chief Executive post. The process was expected to be completed in 2014/15 but was deferred by DoH pending a review of structural arrangements within the HSC. The process to fill the Chief Executive post recommenced in May 2016 in accordance with DoH agreement regarding a temporary appointment of up to two years from existing HSC Senior Executives.

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 2015/16.

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

Salary and Pension Entitlements

Senior Management Remunerations	ations (Audited)	ited)								
			2015-16					2014-15		
	Salary £000	Bonus/ Performance Pay £000	Benefits in Kind (to nearest £100)	Pension Benefits (to nearest £100)	Total	Salary £000	Bonus/ Performance Pay £000	Benefits in Kind (to nearest £100)	Pension Benefits (to nearest £100)	Total
Dr K Morris - Medical Director	135-140	1	ı	14	150-155	135-140	1	1	(7)	130-135
Mr M Barkley* - Interim Chief Executive	ı	ı	1	ı	ı	ı	ı	1	1	ı
Mr P Simpson** - Interim Chief Executive	ī	1		ı	ı	ı	1	ı	1	1
Mr J Lennon - Chairman	5-10	1	1	1	5-10	5-10	1	1	1	5-10
Mrs L Lindsay - Non Executive Director	0-5	ı			5-10	0-5	1	1	1	0-5
Mr I Henderson - Non Executive Director	0-5	1		ı	5-10	0-5	1	1	1	0-5
Mr P Cathcart - Non Executive Director	0-5	,			5-10	0-5		1	ı	0-5
Highest Earner's Total Remuneration (£'000)	150-155	,				130-135				
Median Total Remuneration	19.3	ı			1	19.5	ı	1	1	1
Ratio	7.9		1		1	6.8		ı	1	1

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 decreases due to a transfer of pension rights.

Pensions of Senior Management (Aud	ited)					
	Real increase in pension & related lump sum at age 60 60 £000	Total accrued pension at age 60 as at 31/03/16 & related lump sum £000	CETV 31/03/15 £000	CETV at 31/03/16 £000	Real increase at CETV £000	Employer contribution to partnership pension account (Nearest £100)
Dr Morris Pension	0 - 2.5	40 - 45	784	818	9	-
Lump sum	0 - 2.5	125 - 130				

^{*} Mr M Barkley, Associate of the HSC Leadership Centre undertook the role of Interim Chief Executive from 04 August 2014 until 31 August 2015

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 HSS pension scheme. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries.

Real increase in CETV - This reflects the increase in CETV effectively funded by the employer. It takes account 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.

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.

^{**} Mr P Simpson, Associate of the HSC Leadership Centre undertook the role of Interim Chief Executive from 01 September 2015 For 2015/16 the HSC Leadership Centre was paid £65k (2014/15: £47k) for the service provided by Mr Barkley and Mr Simpson. This is included under 'Others' in Staff costs below

^{&#}x27;Salary' includes gross salary, overtime, on call and other allowances.

There were no bonuses paid or benefits in kind provided to senior management during 2015/16 or 2014/15.

Staff Report

Staff Costs (Audited)

		2016		2015
Staff costs comprise:	Permanently			
	employed staff	Others	Total	Total
	£000s	£000s	£000s	£000s
Wages and salaries	4,743	127	4,870	5,247
Social security costs	349	0	349	387
Other pension costs	663	0	663	596
Sub-Total	5,755	127	5,882	6,077
Capitalised staff costs	0	0	0	0
Total staff costs reported in Statement of Comprehensive Expenditure	5,755	127	5,882	6,230
Less recoveries in respect of outward secondments			0	0
Total net costs			5,882	6,230
Total Net costs of which:			£000s	£000s
NI Blood Transfusion Service			5,882	6,230
Charitable Trust Fund			0	0
Total			5,882	6,230

No staff costs were charged to capital projects during the year (2015 £nil).

The Agency participates in the HSC Superannuation Scheme. Under this multi-employer defined benefit scheme both the Agency and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the 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 variations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the Statement of Financial Position date and updates it to reflect current conditions. The 2012 valuation for the HSC Pension Scheme will be used and disclosed in the Pension Scheme's 2015/16 accounts.

Average number of persons employed

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

		2016		2015
	Permanently			
	employed staff	Others	Total	Total
	No.	No.	No.	No.
Medical and dental	3.9	0.4	4.3	5.5
Nursing and midwifery	46.8	2.9	49.7	50.7
Professions allied to medicine	0.0	0.0	0.0	0.0
Ancillaries	7.9	0.1	8.0	9.0
Administrative & clerical	51.2	0.9	52.1	52.0
Ambulance Staff	0.0	0.0	0.0	0.0
Works	0.0	0.0	0.0	0.0
Other professional and technical	52.2	1.6	53.8	57.0
Social services	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0
Total average number of persons employed	159.7	8.2	167.9	174.0
Less average staff number relating to capitalised staff costs	0.0	0.0	0.0	0.0
Less average staff number in respect of outward secondments	0.0	0.0	0.0	0.0
Total net average number of persons employed	159.7	8.2	167.9	174.3
Of which:				
NI Blood Transfusion Service	-	-	167.9	-
Charitable Trust Fund	-	-	0.0	-
Total	-	-	167.9	_

Reporting of early retirement and other compensation scheme - exit packages

There were no redundancy or early departure costs paid in 2015/16 or in 2014/15.

Staff Benefits

There were no staff benefits paid in 2015/16 or in 2014/15.

Retirements due to ill-health

There were no retirements due to ill-health during 2015/16 or in 2014/15.

Off Payroll Engagements

There were no 'off-payroll' engagements at a cost of over £58,200 per annum in place during 2015/16.

Consultancy Expenditure

There were no consultancy costs paid in 2015/16 or in 2014/15.

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 31/03/2016 the Agency employed a total of 204 staff (167.9 whole time equivalents). This figure included 198 staff employed on permanent contracts and 6 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 65 male and 139 female.

For the senior manager group of employees (those defined as earning in excess of £67,000 p.a.) the gender breakdown of officers was three male and one female member of staff.

Sickness data

During 2015/16 the Agency was required to comply with the Departmental target of improving or maintaining sickness absence rates on 2014/15 levels. For the period ended 31/03/2016 the Agency achieved this target.

Cumulative absence for the workface as a whole was 5.9%. Long term sickness, that is sickness lasting for four weeks or more, accounted for 4.6% with the remaining 1.3% of employee sickness attributable to short-term absences.

Staff Policies

The Agency has in place a robust selection and recruitment 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. Equality and diversity is also a core dimension discussed formally with each member of staff via the annual staff review process. Applicants for posts within the Agency who declare a disability are given full and fair consideration at all stages.

During the period 2015/16 the Agency was not aware of any existing employee who became disabled. In such circumstances the Agency will always engage with Occupational Health professionals and will fulfil all of its obligations in light of legislation and in particular the duty to make reasonable adjustments and to consider retraining and reallocation of duties whenever possible. During the period 2015/16 the Agency made a particular effort to engage with staff members to update their equality data in order for the organisation to better understand the composition of the workforce, including those with disabilities.

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

3. Accountability and Audit report

Funding Report

Losses and Special Payments

Type of loss and special payment		2015-16	2014-15
	Number of Cases	£	£
Cash losses	_		_
Cash Losses - Theft, fraud etc	0	0	0
Cash Losses - Overpayments of salaries, wages and allowances	0	0	0
Cash Losses - Other causes	0	0	0
	0	0	0
Claims abandoned	0	0	0
Waived or abandoned claims	0	0	0
A dustrationality of the first	0	0	0
Administrative write-offs	0	0	0
Bad debts	0	0	0
Other	0	0	0
Finally and a manager of the second of the s	0	0	0
Fruitless payments	0	0	0
Late Payment of Commercial Debt	0	0	0
Other fruitless payments and constructive losses	0	0	0
Stores losses	0	0	0
Losses of accountable stores through any deliberate act	0	0	0
Other stores losses	1	856	16,314
Office stores tosses	i	856	16,314
Special Payments	'	030	10,514
Compensation payments			
- Clinical Negligence	0	0	0
- Public Liability	0	0	0
- Employers Liability	0	0	0
- Other	0	Ö	0
Offici	0	0	0
	· ·	O	O
Ex-gratia payments	0	0	0
Extra contractual	0	0	0
Special severance payments	0	0	0
TOTAL	1	856	16,314

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

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

Fees and Charges (Audited)

There were no fee and charges payments made during the year.

Remote Contingent Liabilities

In addition to contingent liabilities reported within the meaning of IAS37, 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 2016.

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 a projected fall in demand for red cells and a projected increase in demand for platelets. Plans to address these changes in demand have been developed.

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 an annual 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.

Paul Funfron

Mr P Simpson Interim Chief Executive 05/07/2016



The Certificate and Report of the Comptroller and Auditor General

I certify that I have audited the financial statements of the Northern Ireland Blood Transfusion Service and its group for the year ended 31 March 2016 under the Health and Personal Social Services (Northern Ireland) Order 1972. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Changes in Taxpayers'Equity, Cash Flows; and the related notes.

These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration and Staff Report and the Accountability and Audit Report within the Accountability Report that is described in that report as having been audited.

Respective responsibilities of the Accounting Officer and auditor

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

Scope of the audit of the financial statements

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

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

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

Opinion on Regularity

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

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of the Northern Ireland Blood Transfusion Service's affairs as at 31 March 2016 and of the net expenditure for the year then ended; and
- the financial statements have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972 and Department of Health (formerly Department of Health, Social Services and Public Safety) directions issued thereunder.

Opinion on other matters

In my opinion:

- the parts of the Remuneration and Staff Report and Accountability and Audit 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; and
- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

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

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

Report

I have no observations to make on these financial statements.

KJ Danelly

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

1 August 2016

Northern Ireland Blood Transfusion Service

Financial Statements for the Year Ended 31 March 2016

Foreword

These accounts for the year ended 31 March 2016 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 Chairman & Chief Executive

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 32 to 63) 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.

Mr P Simpson, Interim Chief Executive 05 July 2016

and Funfron

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 32 to 63) as prepared in accordance with the above requirements have been submitted to and duly approved by the Board.

Mr J Lennon, Chairman

05 July 2016

Mr P Simpson, Interim Chief Executive 05 July 2016

Consolidated Statement of Comprehensive Net Expenditure for the year ended 31 March 2016

	NOTE	201 £00 Agency Co	0s	20 £00	
Income		Agency Co	Jisolidaled	Agency C	orisolidaled
Income from activities Other operating income* Deferred income	4.1 4.2 4.3	21,372 0 0	21,372 0 0	22,183 0 0	22,183 0 0
Total operating income		21,372	21,372	22,183	22,183
Expenditure					
Staff costs Purchase of goods and services Depreciation, amortisation and impairment charges Provision expense Other expenditures	3.1 3.2 3.2 3.2 3.2	(5,882) (13,837) (586) (11) (1,660)	(5,882) (13,837) (586) (11) (1,661)	(6,230) (14,338) (435) 3 (1,611)	(6,230) (14,338) (435) 3 (1,611)
Total Operating expenditure		(21,976)	(21,977)	(22,611)	(22,611)
Net Operating Expenditure		(604)	(605)	(428)	(428)
Finance income Finance expense	4.2 3	0	5 0	0 0	6 0
Net Expenditure for the year		(604)	(600)	(428)	(422)
Revenue Resource Limit (RRL)	24.1	606	606	435	435
Add back charitable trust fund net expenditure*		0	(4)	0	(6)
Surplus / (Deficit) against RRL	- =	2	2	7	7
OTHER COMPREHENSIVE EXPENDITURE Items that will not be reclassified to net operating costs:	NOTE	201 £00 Trust Co		20 £00 Trust C	
Net gain/(loss) on revaluation of property, plant and equipment	5.1/8/5.2/8	680	680	1,289	1,289
Net gain/(loss) on revaluation of intangibles	6.1/8/6.2/8	0	0	0	0
Net gain/(loss) on revaluation of charitable assets		0	(10)	0	11
Items that may be reclassified to net operating costs:		0	0	0	0
Net gain/(loss) on revaluation of available for sales financial	assets	0	0	0	0
TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31	March 2016	76	70	861	878`

The notes on pages 32 to 63 form part of these accounts

^{*} All donated funds have been used by the Agency as intended by the benefactor. It is for the Agency 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.

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.

Consolidated Statement of Financial Position as at 31 March 2016

	NOTE	20 £00			2015 £000s	
		Agency C	Consolidated	Agency	Consolidated	
Non Current Assets Property, plant and equipment	5.1/5.2	£000s 9,467	£000s 9,467	£000s 9,302	£000s 9,302	
Intangible assets	6.1/6.2	8	8	15	15	
Financial assets	7.0	0	195	0	201	
Trade and other receivables	12.0	0	0	0	0	
Other current assets	12.0	0	0	0	0	
Total Non Current Assets		9,475	9,670	9,317	9,518	
Current Assets						
Assets classified as held for sale	9.0	0	0	0	0	
Inventories	10.0	2,162	2,162	1,467	1,467	
Trade and other receivables Other current assets	12.0 12.0	359 41	359 41	509 15	509 15	
Intangible current assets	12.0	0	0	0	0	
Financial assets	7.0	0	0	0	0	
Cash and cash equivalents	11.0	319	319	873	873	
Total Current Assets		2,881	2,881	2,864	2,864	
Total Assets		12,356	12,551	12,181	12,382	
Current Liabilities						
Trade and other payables	13.0	(1,920)	(1,920)	(1,923)	(1,923)	
Other liabilities	13.0	0	0	0	0	
Intangible current liabilities	13.0	0	0	0	0	
Provisions	15.0	(15)	(15)	(5)	(5)	
Total Current Liabilities		(1,935)	(1,935)	(1,928)	(1,928)	
Non Current Assets plus/less Net Current Assets / Liabilities		10,421	10,616	10,253	10,454	
Non Current Liabilities						
Provisions	15.0	(16)	(16)	(17)	(17)	
Other payables > 1 yr	13.0	0	0	0	0	
Financial liabilities	7.0	0	0	0	0	
Total Non Current Liabilities		(16)	(16)	(17)	(17)	
Assets less Liabilities		10,405	10,600	10,236	10,437	
Taxpayers' Equity						
Revaluation reserve		8,147	8,147	7,467	7,467	
SoCNE reserve Other reserves - Chariatble Fund		2,258 0	2,258 195	2,769 0	2,769 201	
Charles Charlable Folia		10,405	10,600	10,236	10,437	
		10,403	10,000	10,230	10,437	

The financial statements on pages 32 to 63 were approved by the Board on 05 July 2016 and were signed on its behalf by; The notes on pages 32 to 63 form part of these accounts.

Signed

(Chairman)

Date: 05/07/2016

Signed

(Chief Executive) Date: 05/07/2016

Consolidated Statement of Cashflows for the year ended 31 March 2015

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.

2016

2015

	NOTE	2016	2015
Cash flows from operating activities	NOTE	£000s	£000s
Cusir nows from operating activities			
Net expenditure after interest		(600)	(422)
Adjustments for non cash costs		606	435
(Increase) in trade and other receivables		124	594
Less movements in receivables relating to items not passing through the NEA		0	0
Movements in receivables relating to the sale of property, plant and equipment		0	0
Movements in receivables relating to the sale of intangibles Movements in receivables relating to finance leases		0	0
Movements in receivables relating to PFI and other service concession arrangement contracts		0	0
Woverhalls in receivables retaining to FTF and office service concession arrangement confidence		· ·	Ŭ
Decrease/(Increase) in inventories		(695)	398
(Decrease)/Increase/ in trade payables		(3)	(150)
Less movements in payables relating to items not passing through the NEA	5	(10)	173
Movements in payables relating to the purchase of property, plant and equipment Movements in payables relating to the purchase of intangibles	3	(10) O	0
Movements in payables relating to finance leases		0	0
Movements in payables relating to PFI and other service concession arrangement contracts		0	0
The second of th		, and the second	, and the second se
Use of provisions	15	(2)	(7)
Not such a still and forms an averting motivities		(500)	1 001
Net cash outflow from operating activities		(580)	1,021
Cash flows from investing activities			
(Purchase of property, plant & equipment)	5	(54)	(308)
(Purchase of intangible assets)	6	0	0
Proceeds of disposal of property, plant & equipment		0	7
Proceeds on disposal of intangibles		0	0
Proceeds on disposal of assets held for resale		0	0
Drawdown from investment fund		0	0
Share of income reinvested		(4)	(6)
Net cash outflow from investing activities		(58)	(307)
The cash comow north resulting activities		(30)	(007)
Cash flows from financing activities			
Grant in aid		84	132
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service		04	132
concession arrangements		0	0
Net financing		84	132
Net (decrease)/increase in cash & cash equivalents in the period		(544)	846
The face case, increase in cash a cash equivalents in the period	11	873	27
Cash & cash equivalents at the end of the period	11	319	873
	••	0.,	5.5

The notes on pages 32 to 63 form part of these accounts.

Consolidated Statement of Changes in Taxpayers' Equity for the year ended 31 March 2016

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	SoCNE Reserve £000s	Revaluation Reserve £000s	Charitable Fund £000s	Total £000s
Balance at 31 March 2014		3,055	6,178	184	9,417
Changes in accounting policy		0	0	0	0
Restated balance at 1 April 2014		3,055	6,178	184	9,417
Changes in Taxpayers Equity 2014-15					
Grant from DHSSPS		132	0	0	132
Transfers between reserves		0	0	0	0
(Comprehensive expenditure for the year)		(428)	1,289	17	878
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	3	10	0	0	10
Movement - other		0	-	-	0
Balance at 31 March 2015		2,769	7,467	201	10,437
Changes in Taxpayers Equity 2015-16					
Grant from DHSSPS		84	0	0	84
Transfers between reserves		0	0	0	0
(Comprehensive expenditure for the year)		(604)	680	(6)	70
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	3	9	0	0	9
Balance at 31 March 2016		2,258	8,147	195	10,600

Note 1: Statement of Accounting Policies

1.0 Authority

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

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

1.1 Accounting convention

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

1.2 Currency and Rounding

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

1.3 Property, Plant and Equipment

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

Recognition

Property, plant and equipment must be capitalised if:

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

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

Valuation of Land and Buildings

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

The last valuation was carried out on 31 January 2015 by Land and Property Services (LPS) which is an independent executive within the Department of Finance (formerly Department of Finance and Personnel (DoF). The valuers are qualified to meet the 'Member of Royal Institution of Chartered Surveyors' (MRICS) standard.

Professional revaluations of land and buildings are undertaken at least once in every five year period and are

revalued annually, between professional valuations, using indices provided by LPS.

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

Fair values are determined as follows:

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

Modern Equivalent Asset

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)

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

Short Life Assets

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

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

Revaluation Reserve

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

1.4 Depreciation

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

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

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

1.5 Impairment loss

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

1.6 Subsequent expenditure

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

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

1.7 Intangible assets

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

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

Recognition

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

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

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

1.8 Non-current assets held for sale

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

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

1.9 Inventories

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

1.10 Income

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

Grant in aid

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

1.11 Investments

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

1.12 Other expenses

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

1.13 Cash and cash equivalents

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

1.14 Leases

The Agency had no leases during the year.

1.15 Private Finance Initiative (PFI) transactions.

The Agency has had no PFI transactions during the year.

1.16 Financial instruments

Financial assets

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

Financial assets are initially recognised at fair value.

Financial liabilities

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

Financial liabilities are initially recognised at fair value.

Financial risk management

IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. Because of the relationships with HSC Commissioners, and the manner in which they are funded, financial instruments play a more limited role within HSC bodies in creating risk than would apply to a non public sector body of a similar size, therefore HSC bodies are not exposed to the degree of financial risk faced by business entities.

HSC bodies have limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day to day operational activities rather than being held to change the risks facing the HSC bodies in undertaking activities. Therefore the HSC is exposed to little credit, liquidity or market risk.

Currency risk

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

Interest rate risk

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

Credit risk

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

Liquidity risk

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

1.17 Provisions

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

Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using DoF's discount rates of - 1.55% (1-5 years), -1.00% (5-10 years), -0.80% (>10 years), or 1.37% in the case of injury benefit cases, in real terms.

The Agency has also disclosed the carrying amount at the beginning and end of the period, additional provisions made, amounts used during the period, unused amounts reversed during the period and increases in the discounted amount arising from the passage of time and the affect of any change in the discount rate.

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

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

The Agency has no restructuring provisions.

1.18 Contingencies

The Agency had no contingent liabilities at either 31 March 2016 or 31 March 2015.

1.19 Employee benefits

Short-term employee benefits

Under the requirements of IAS 19: Employee Benefits, staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave that has been earned at the year end. This cost has been estimated using 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 2016. It is not anticipated that the level of untaken leave will vary significantly from year to year.

Retirement benefit costs

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

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

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the Statement of Financial Position date and updates it to reflect current conditions. The 2012 valuation for the HSC pension Scheme will be used in the Pension Scheme's 2015/16 accounts.

1.20 Reserves

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

Revaluation Reserve

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

Charitable Fund Reserve

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

1.21 Value Added Tax

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

1.22 Third party assets

The Agency does not hold any third party assets.

1.23 Government Grants

The Agency does not receive any government grants.

1.24 Losses and Special Payments

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

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

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

1.25 Charitable Trust Account Consolidation

In its financial statements the Agency is required to consolidate the accounts of controlled charitable organisations and funds held on trust. The Agency accounted for this using merger accounting as required by the FReM.

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

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

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

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

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

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

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

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

Note 2: Analysis of Net Expenditure by Segment

The core business and strategic objective of NI Blood Transfusion Service is the supply of blood products and related services to hospitals in 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: Staff Numbers and Related Costs

3.1 Staff Costs

	2016	2015
Staff costs comprise:	Total	Total
	£000s	£000s
Wages and salaries	4,870	5,247
Social security costs	349	387
Other pension costs	663	596
Sub-Total Sub-Total	5,882	6,230
Capitalised staff costs	0	0
Total staff costs reported in Statement of Comprehensive Expenditure	5,882	6,230
Less recoveries in respect of outward secondments	0	0
Total net costs	5,882	6,230
Total Net costs of which:	£000s	£000s
NI Blood Transfusion Service	5,882	6,230
Charitable Trust Fund	0	0
Total	5,882	6,230

No staff costs were charged to capital projects during the year (2015 £nil)

A breakdown of the above costs into permanent staff and others can be found in the Staff Report within the Accountability Report.

3.2 Operating Expenses

Operating Expenses are as follows:- Agency Consolidated Agency Consolidated Purchase of care from non-HPSS bodies 0 0 0 0 0 Revenue grants to voluntary organisations 0 0 0 0 Capital grants to voluntary organisations 0 0 0 0 Personal social services 0 0 0 0 Recharges from other HSC organisations 21 21 32 3 Supplies and services - Clinical 13,666 13,666 14,157 14,15 Supplies and services - General 61 61 60 6 Establishment 385 385 399 39 Transport 245 245 252 25 Premises 825 825 700 70 Bod debts 0 0 0 0 Rentals under operating leases 0 0 0 0 Interest charges 0 0 0 0	5.2 Operaling expenses		2016		2015
Revenue grants to voluntary organisations 0 0 0 Capital grants to voluntary organisations 0 0 0 Personal social services 0 0 0 Recharges from other HSC organisations 21 21 32 3 Supplies and services - Clinical 13,666 13,666 14,157 14,15 Supplies and services - General 61 61 60 6 Establishment 385 385 389 39 Transport 245 245 252 25 Premises 825 825 700 70 Bad debts 0 0 0 0 Rentals under operating leases 0 0 0 0 Interest charges 0 0 0 0 BSO services 89 89 89 8 Training 34 34 34 4 Miscellaneous expenditure 162 163 211 21	Operating Expenses are as follows:-	Agency		Agency	Consolidated
Revenue grants to voluntary organisations 0 0 0 Capital grants to voluntary organisations 0 0 0 Personal social services 0 0 0 Recharges from other HSC organisations 21 21 32 3 Supplies and services - Clinical 13,666 13,666 14,157 14,15 Supplies and services - General 61 61 60 6 Establishment 385 385 389 39 Transport 245 245 252 25 Premises 825 825 700 70 Bad debts 0 0 0 0 Rentals under operating leases 0 0 0 0 Interest charges 0 0 0 0 BSO services 89 89 89 8 Training 34 34 34 4 Miscellaneous expenditure 162 163 211 21					
Capital grants to voluntary organisations 0 0 0 Personal social services 0 0 0 Recharges from other HSC organisations 21 21 32 3 Supplies and services - Clinical 13,666 13,666 14,157 14,15 Supplies and services - General 61 61 60 6 Establishment 385 385 399 39 Transport 245 245 252 25 Premises 825 825 700 70 Bad debts 0 0 0 0 Rentals under operating leases 0 0 0 0 Interest charges 0 0 0 0 PFI and other service concession arrangements service charges 0 0 0 BSO services 89 89 89 89 Training 34 34 46 4 Miscellaneous expenditure 162 163 211 21		0	0	0	0
Personal social services 0 0 0 Recharges from other HSC organisations 21 21 32 3 Supplies and services - Clinical 13,666 13,666 14,157 14,15 Supplies and services - General 61 61 60 6 Establishment 385 385 399 39 Transport 245 245 252 25 Premises 825 825 700 70 Bad debts 0 0 0 0 Rentals under operating leases 0 0 0 0 Interest charges 0 0 0 0 PFI and other service concession arrangements service charges 0 0 0 0 85O services 89 89 89 89 8 8 Training 34 34 46 4 Miscellaneous expenditure 162 163 211 21 Non cash items 10		0	0	0	0
Recharges from other HSC organisations 21 21 32 3 Supplies and services - Clinical 13,666 13,666 14,157 14,157 Supplies and services - General 61 61 60 6 Establishment 385 385 389 39 Transport 245 245 252 25 Premises 825 825 700 70 Bd debts 0 0 0 0 Rentals under operating leases 0 0 0 0 Interest charges 0 0 0 0 PFI and other service concession arrangements service charges 89 89 89 89 BSO services 89 89 89 89 88 Training 34 34 34 46 4 Miscellaneous expenditure 162 163 211 21 Non cash items 2 162 163 321 42 Armor		0	0	0	0
Supplies and services - Clinical 13,666 13,666 14,157 14,157 Supplies and services - General 61 61 60 6 Establishment 385 385 399 39 Transport 245 245 252 25 25 25 25 700 70 Bad debts 0 0 0 0 0 0 70 70 80 80 0		0	0	0	0
Supplies and services - General 61 61 60 6 Establishment 385 385 399 39 Transport 245 245 252 25 Premises 825 825 700 70 Bad debts 0 0 0 0 Rentals under operating leases 0 0 0 0 Interest charges 0 0 0 0 PFI and other service concession arrangements service charges 0 0 0 0 BSO services 89 89 89 89 89 89 89 89 89 89 89 88 89			21	32	32
Establishment 385 385 399 39 Transport 245 245 252 25 Premises 825 825 700 70 Bad debts 0 0 0 0 0 Rentals under operating leases 0 1 1 1 1 1 1 1 1 1 1 1 1		13,666	13,666	14,157	14,157
Transport 245 245 252 25 Premises 825 825 700 70 Bad debts 0 0 0 0 Rentals under operating leases 0 0 0 0 Interest charges 0 0 0 0 PFI and other service concession arrangements service charges 0 0 0 BSO services 89 89 89 89 Training 34 34 46 4 Miscellaneous expenditure 162 163 211 21 Non cash items 2 163 211 21 Non cash items 383 383 425 42 Amortisation 7 7 10 1 Impairments 196 196 0 0 (Profiti) on disposal of property, plant & equipment (excluding profit on land) 0 0 0 Loss on disposal of property, plant & equipment (including land) 0 0 0	• • •	61	61	60	60
Premises 825 825 700 70 Bad debts 0 0 0 0 Rentals under operating leases 0 0 0 0 Interest charges 0 0 0 0 PFI and other service concession arrangements service charges 0 0 0 0 BSO services 89 80 <	Establishment	385	385	399	399
Bad debts 0 0 0 Rentals under operating leases 0 0 0 Interest charges 0 0 0 PFI and other service concession arrangements service charges 0 0 0 BSO services 89 89 89 89 Training 34 34 46 4 Miscellaneous expenditure 162 163 211 21 Non cash items 2 2 163 211 21 Non cash items 383 383 383 425 42 Amortisation 7 7 10 1 Impairments 196 196 0 0 (Profit) on disposal of property, plant & equipment (excluding profit on land) 0 0 0 0 Loss on disposal of intangibles 0 0 0 0 0 0 Loss on disposal of intangibles 0 0 0 0 0 0 0 0 <td< td=""><td>Transport</td><td></td><td>245</td><td>252</td><td>252</td></td<>	Transport		245	252	252
Rentals under operating leases 0 0 0 Interest charges 0 0 0 PFI and other service concession arrangements service charges 0 0 0 BSO services 89		825	825	700	700
Interest charges Interest cha	Bad debts	0	0	0	0
PFI and other service concession arrangements service charges BSO services 89 89 89 89 89 89 89 89 89 89 89 89 89	Rentals under operating leases	0	0	0	0
BSO services 89 20	Interest charges	0	0	0	0
Training 34 34 46 4 Miscellaneous expenditure 162 163 211 21 Non cash items 2 2 Depreciation 383 383 425 42 Amortisation 7 7 10 1 Impairments 196 196 0 (Profit) on disposal of property, plant & equipment (excluding profit on land) 0 0 (7) (7) (Profit) on disposal of intangibles 0 <td>PFI and other service concession arrangements service charges</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	PFI and other service concession arrangements service charges	0	0	0	0
Miscellaneous expenditure 162 163 211 21 Non cash items Depreciation 383 383 425 42 Amortisation 7 7 10 11 Impairments (Profit) on disposal of property, plant & equipment (excluding profit on land) (Profit) on disposal of intangibles Loss on disposal of property, plant & equipment (including land) Loss on disposal of intangibles 0 0 0 0 0 0 0 0 0 0 0 0 0	BSO services	89	89	89	89
Non cash items Depreciation 383 383 425 42 Amortisation 7 7 10 1 Impairments 196 196 0 (Profit) on disposal of property, plant & equipment (excluding profit on land) 0 0 (7) (7) (Profit) on disposal of intangibles 0 0 0 0 Loss on disposal of property, plant & equipment (including land) 0 0 0 0 Loss on disposal of intangibles 0 0 0 0 Provisions provided for in year 10 10 (4) (4) Cost of borrowing of provisions (unwinding of discount on provisions) 1 1 1 1 Auditors remuneration 9 10 10 10	Training	34	34	46	46
Depreciation 383 383 425 42 Amortisation 7 7 7 10 11 Impairments 196 196 0 (Profit) on disposal of property, plant & equipment (excluding profit on land) 0 0 0 (7) (7) (Profit) on disposal of intangibles 0 0 0 0 Loss on disposal of property, plant & equipment (including land) 0 0 0 0 Loss on disposal of intangibles 0 0 0 0 Provisions provided for in year 10 10 (4) (4) Cost of borrowing of provisions (unwinding of discount on provisions) 1 1 1 Auditors remuneration 9 10 10 10	Miscellaneous expenditure	162	163	211	211
Amortisation 7 7 7 10 1 Impairments 196 196 0 (Profit) on disposal of property, plant & equipment (excluding profit on land) 0 0 0 (7) (7) (Profit) on disposal of intangibles 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Non cash items				
Amortisation 7 7 7 10 1 Impairments 196 196 0 (Profit) on disposal of property, plant & equipment (excluding profit on land) 0 0 0 (7) (7) (Profit) on disposal of intangibles 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Depreciation	383	383	425	425
(Profit) on disposal of property, plant & equipment (excluding profit on land) 0 0 (7) (7) (Profit) on disposal of intangibles 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Amortisation	7	7	10	10
(Profit) on disposal of intangibles 0 0 0 0 0 Loss on disposal of property, plant & equipment (including land) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Impairments	196	196	0	0
Loss on disposal of property, plant & equipment (including land) Loss on disposal of intangibles 0 0 0 0 0 0 Provisions provided for in year 10 10 10 (4) (4) Auditors remuneration 9 10 10 10	(Profit) on disposal of property, plant & equipment (excluding profit on land)	0	0	(7)	(7)
Loss on disposal of intangibles 0 0 0 0 Provisions provided for in year 10 10 10 (4) (4) Cost of borrowing of provisions (unwinding of discount on provisions) 1 1 1 1 Auditors remuneration 9 10 10 10	(Profit) on disposal of intangibles	0	0	0	0
Provisions provided for in year 10 10 (4) (4) Cost of borrowing of provisions (unwinding of discount on provisions) 1 1 1 Auditors remuneration 9 10 10	Loss on disposal of property, plant & equipment (including land)	0	0	0	0
Cost of borrowing of provisions (unwinding of discount on provisions) 1 1 1 1 Auditors remuneration 9 10 10	Loss on disposal of intangibles	0	0	0	0
Auditors remuneration 9 10 10	Provisions provided for in year	10	10	(4)	(4)
Auditors remuneration 9 10 10	Cost of borrowing of provisions (unwinding of discount on provisions)	1	1	1	1
Add back of notional charitable expenditure 0 (1) 0	Auditors remuneration	9	10	10	11
	Add back of notional charitable expenditure	0	(1)	0	(1)
Total 16,094 16,095 16,381 16,38	Total	16,094	16,095	16,381	16,381

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

Miscellaneous expenditure includes the following material amounts: Waste Disposal £42k; UK Forum Recharges £34k; Hire of Halls £31k and Regulatory Body fess £14k

Note 4: Income

4.1 Income from Activities

		2010	2013		
		£000s	£000s		
	Agency	Consolidated	Agency	Consolidated	
GB/Republic of Ireland Health Authorities	9	9	15	15	
HSC Trusts	21,357	21,357	22,160	22,160	
Non-HSC:- Private patients	6	6	8	8	
Total	21,372	21,372	22,183	22,183	

4.2 Other Operating Income

		2016 £000s	2015 £000s		
	Agency	Consolidated	Agency	Consolidated	
Investment income	0	5	0	6	
Total	0	5	0	6	
TOTAL INCOME	21,372	21,377	22,183	22,189	

4.3 Other income

The Agency had no deferred income or income released from conditional grants at either 31 March 2016 or 31 March 2015.

Note 5.1: Consolidated Property, plant & equipment - year ended 31 March 2016

Cost or Valuation	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 2015	1,525	6,958	2,067	562	766	11,878
Indexation	76	614	2,007	2	0	713
Additions	0	0	9	55	0	64
Donations / Government grant / Lottery funding	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	(250)	0	(250)
Impairment charged to the revaluation reserve	0	0	0	0	0	0
Reversal of impairments (indexn)	0	0	0	0	0	0
Disposals	0	0	(309)	(9)	(7)	(325)
-15	_	-	(227)	,	. ,	(===,
At 31 March 2016	1,601	7,572	1,788	360	759	12,080
Depreciation At 1 April 2015	0	0	1,687	173	716	2,576
Indexation	0	15	1,007	1	0	33
Reclassifications	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	(54)	0	(54)
Impairment charged to the revaluation reserve	0	0	0	0	0	0
Reversal of impairments (indexn)	0	0	0	0	0	0
Disposals	0	0	(309)	(9)	(7)	(325)
Provided during the year	0	233	71	60	19	383
At 31 March 2016	0	248	1,466	171	728	2,613
Carrying Amount At 31 March 2016	1,601	7,324	322	189	31	9,467
At 31 March 2015	1,525	6,958	380	389	50	9,302
Asset financing						
Owned	1,601	7,324	322	189	31	9,467
Finance leased	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession	O	O	Ü	O	O	O
arrangements contracts	0	0	0	0	0	0
Carrying Amount						
At 31 March 2016	1,601	7,324	322	189	31	9,467
Ofwhich						
Of which:	1 401	7 20 4	200	100	0.1	0.47
Agency Charitable Trust Fund	1,601	7,324	322	189	31	9,467
Charitable Trust Fund	0	0	0	0	0	0

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

The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure Account in respect of assets held under finance leases and hire purchase contracts is £nil (2015 £nil).

Note 5.2: Consolidated Property, plant & equipment - year ended 31 March 2015

Cost or Valuation At 1 April 2014 Indexation Additions Donations / Government grant / Lottery funding Reclassifications Transfers Revaluation Impairment charged to the SoCNE Impairment charged to the revaluation reserve Reversal of impairments (indexn) Disposals	Land £000s 1,138 0 0 0 0 0 378 0 0	Buildings (excluding dwellings) £000s 9,324 0 0 0 0 (2,366) 0 0	Assets under Construction £000s 137 0 (137) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Plant and Machinery (Equipment) £000s 2,079 33 0 0 0 0 0 0	Transport Equipment £000s 421 0 261 0 0 0 0 0 0 0 0 0 0 (120)	Information Technology (IT) £000s 803 1 11 0 0 0 0 0 0 0 0 (49)	Total £000s 13,902 34 135 0 0 (1,979) 0 0 0 (214)
At 31 March 2015	1,525	6,958	0	2,067	562	766	11,878
Depreciation At 1 April 2014 Indexation Reclassifications Transfers Revaluation Impairment charged to the SoCNE Impairment charged to the revaluation reserve Reversal of impairments (indexn) Disposals Provided during the year	0 0 0 0 0 0 0	3,063 0 0 0 (3,262) 0 0 0 0	0 0 0 0 0 0 0 0	1,603 277 0 0 0 0 0 0 0 0 (45)	229 0 0 0 0 0 0 0 0 0 (120)	704 1 0 0 0 0 0 0 0 0 0 (49)	5,599 28 0 0 (3,262) 0 0 0 (214) 425
At 31 March 2015	0	0	0	1,687	173	716	2,576
Carrying Amount At 31 March 2015	1,525	6,958	0	380	389	50	9,302
At 1 April 2014	1,138	6,261	137	476	192	99	8,303
Asset financing Owned Finance leased On B/S (SoFP) PFI and other service concession arrangements contracts	1,525 0	6,958 0	0 0	380 0	389 0	50 0	9,302 0
Carrying Amount At 31 March 2015	1,525	6,958	0	380	389	50	9,302
Asset financing Owned Finance leased On B/S (SoFP) PFI and other service concession arrangements contracts	1,138 0	6,261 0	137 0	476 0	192 0	99 0 0	8,303 0
Carrying Amount At 1 April 2014	1,138	6,261	137	476	192	99	8,303
Carrying amount comprises:							
NIBTS at 31 March 2016 NIBTS Charitable Trust fund at 31 March 2016	1,601 0 1,601	7,324 0 7,324	0 0 0	322 0 322	189 0 189	31 0 31	9,467 0 9,467
NIBTS at 31 March 2015 NIBTS Charitable Trust fund at 31 March 2015	1,525 0 1,525	6,958 0 6,958	0 0 0	380 0 380	389 0 389	50 0 50	9,302 0 9,302
NIBTS at 31 March 2014 NIBTS Charitable Trust fund at 31 March 2014	1,138 0 1,138	6,261 0 6,261	137 0 137	476 0 476	192 0 192	99 0 99	8,303 0 8,303

Note 6.1: Consolidated Intangible assets - year ended 31 March 2016

	Software Licenses £000s	Information Technology £000s	Websites £000s	Total £000s
Cost or Valuation At 1 April 2015	0	51	0	51
Indexation	0	0	0	0
Additions	0	0	0	0
Donations / Government grant / Lottery funding	0	0	0	0
Reclassifications	0	0	0	0
Transfers	0	0	0	0
Revaluation	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0
Disposals	0	0	0	0
At 31 March 2016	0	51	0	51
Amortisation	0	0.4	0	0.7
At 1 April 2015 Indexation	0	36	0	36
Reclassifications	0	0	0	0
Transfers	0	0	0	0
Revaluation	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0
Disposals	0	0	0	0
Provided during the year	0	7	0	7
At 31 March 2016	0	43	0	43
Carrying Amount				
At 31 March 2016	0	8	0	8
At 31 March 2015	0	15	0	15
Asset financing				
Owned	0	8	0	8
Finance leased	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0
Carrying Amount				
At 31 March 2016	0	8	0	8

Note 6.2: Consolidated Intangible assets - year ended 31 March 2015

Danaflans / Covernment grant / Lottery funding 0	Cost or Valuation At 1 April 2014 Indexation Additions	Software Licenses £000s 0	Information Technology £000s 51 0	Websites £000s 0 0	Total £000s 51 0
Imporiment charged to the SoCNE	Reclassifications Transfers	0	0	0	0
Amortisation At 1 April 2014 0 26 0 26 0 26 10 2	Impairment charged to the SoCNE Impairment charged to the revaluation reserve	0	0	0	0
Al 1 April 2014 0	At 31 March 2015	0	51	0	51
Bransfers 0	At 1 April 2014 Indexation	0	0	0	0
Importment charged to the revaluation reserve 0 0 0 0 Disposals 0 0 0 0 Provided during the year 0 0 36 0 36 At 31 March 2015 0 36 0 36 0 36 Carrying Amount 0 15 0 15 0 25 Asset financing 0 <	Transfers Revaluation	0	0	0 0	0
At 31 March 2015 0 36 0 36 0 36	Impairment charged to the revaluation reserve Disposals	0	0	0 0	0
Carrying Amount 0 15 0 15 At 1 April 2014 0 25 0 25 Asset financing 0 15 0 15 Owned 0					
Asset financing Owned On B/S (SoFP) PFI and other service concession arrangements contracts O 0 15 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Carrying Amount	0			
Owned Finance leased 0 15 0 15 Finance leased On B/S (SoFP) PFI and other service concession arrangements contracts 0 0 0 0 Carrying Amount	At 1 April 2014	0	25	0	25
Asset financing Owned 0 25 0 25 Finance leased 0 0 0 0 0 0 0 0 0 On B/S (SoFP) PFI and other service concession arrangements contracts 0 0 0 0 0 0 0 At 1 April 2014 0 25 0 25 Carrying amount comprises: NIBTS at 31 March 2016 0 8 0 8 NIBTS Charitable Trust fund at 31 March 2016 0 8 0 8 NIBTS at 31 March 2015 0 15 NIBTS at 31 March 2015 0 15 NIBTS Charitable Trust fund at 31 March 2015 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Owned Finance leased	0	0	0	0
Owned 0 25 0 25 Finance leased 0 0 0 0 0 On B/S (SoFP) PFI and other service concession arrangements contracts 0 0 0 0 0 At 1 April 2014 0 25 0 25 Carrying amount comprises: VIBTS at 31 March 2016 0 8 0 8 NIBTS Charitable Trust fund at 31 March 2016 0 0 0 0 0 NIBTS at 31 March 2015 0 15 0 15 NIBTS Charitable Trust fund at 31 March 2015 0 0 0 0 NIBTS at 31 March 2014 0 25 0 25 NIBTS Charitable Trust fund at 31 March 2014 0 0 0 0 0 NIBTS Charitable Trust fund at 31 March 2014 0		0	15	0	15
Carrying amount comprises: NIBTS at 31 March 2016 0 8 0 8 NIBTS Charitable Trust fund at 31 March 2016 0 0 0 0 NIBTS at 31 March 2015 0 15 0 15 NIBTS Charitable Trust fund at 31 March 2015 0 0 0 0 NIBTS at 31 March 2014 0 25 0 25 NIBTS Charitable Trust fund at 31 March 2014 0 0 0 0	Owned Finance leased	0	0	0	0
NIBTS at 31 March 2016 0 8 0 8 NIBTS Charitable Trust fund at 31 March 2016 0 0 0 0 0 NIBTS at 31 March 2015 0 15 0 15 NIBTS Charitable Trust fund at 31 March 2015 0 0 0 0 NIBTS at 31 March 2014 0 25 0 25 NIBTS Charitable Trust fund at 31 March 2014 0 0 0 0	At 1 April 2014	0	25	0	25
NIBTS Charitable Trust fund at 31 March 2016 0 0 0 0 0 8 0 8 NIBTS at 31 March 2015 0 15 0 15 NIBTS Charitable Trust fund at 31 March 2015 0 0 0 0 0 NIBTS at 31 March 2014 0 25 0 25 NIBTS Charitable Trust fund at 31 March 2014 0 0 0 0	Carrying amount comprises:				
NIBTS Charitable Trust fund at 31 March 2015 0 0 0 0 0 15 0 15 0 25 0 25 NIBTS at 31 March 2014 0 0 0 0 NIBTS Charitable Trust fund at 31 March 2014 0 0 0 0		0	0	0	0
NIBTS at 31 March 2014 0 25 0 25 NIBTS Charitable Trust fund at 31 March 2014 0 0 0 0		0	0	0	15 0
		0 0	25 0	0	25 0

Note 7: Financial Instruments

As the cash requirements are met through Grant-in-Aid provided by the Department of Health, Social Services and Public Safety, 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.

2016			2015			
Investments	Assets	s Liabilities	Investments	Assets	Liabilities	
£000s	£000s	£000s	£000s	£000s	£000s	
201	0	0	184	0	0	
5	0	0	6	0	0	
(1)	0	0	0	0	0	
(10)	0	0	11	0	0	
195	0	0	201	0	0	
0	0	0	0	0	0	
195	0	0	201	0	0	
195	0	0	201	0	0	
	£000s 201 5 (1) (10) 195 0 195	Investments	Investments £000s Assets £000s Liabilities £000s 201 0 0 5 0 0 (1) 0 0 (10) 0 0 195 0 0 195 0 0 195 0 0	Investments £000s Assets £000s Liabilities £000s Investments £000s 201 0 0 184 5 0 0 6 (1) 0 0 0 (10) 0 0 11 195 0 0 201 0 0 0 201 195 0 0 201	Investments £000s Assets £000s Liabilities £000s Investments £000s Assets £000s 201 0 0 184 0 5 0 0 6 0 (1) 0 0 0 0 (10) 0 0 11 0 195 0 0 201 0 195 0 0 201 0 195 0 0 201 0	

Note 7.1: Market value of investments as at 31 March 2016

	neia iri	neiu	2010	2015
	UK	outside UK	Total	Total
	£000s	£000s	£000s	£000s
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF	195	0	195	201
Investments in a Common Deposit Fund or Investment Fund	0	0	0	0
Unlisted securities	0	0	0	0
Cash held as part of the investment portfolio	0	0	0	0
Investments in connected bodies	0	0	0	0
Other investments	0	0	0	0
	0	0	0	0
Total market value of fixed asset investments	195	0	195	201

Held in

Hald

2016

2015

Note 8: Impairments

Note 8: Impairments		2016	
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the period Impairments which revaluation reserve covers	196	0	196
(shown in Other Comprehensive Expenditure Statement)	0	0	0
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	196	0	196
	Draw auto infant	2015	
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the period Impairments which revaluation reserve covers	0	0	0
(shown in Other Comprehensive Expenditure Statement)	0	0	0
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	0	0	0
	Property, plant	2014	
	& equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the period Impairments which revaluation reserve covers	0	0	0
(shown in Other Comprehensive Expenditure Statement)	0	0	0
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	0	0	0

Note 9: Assets Classified as Held For Sale

NIBTS did not hold any assets classified as held for sale in 2014/15 or 2015/16.

Note 10: Inventories

	2016			2015
	£	2000s	£	2000s
Classification	Agency	Consolidated	Agency	Consolidated
Clinical Supplies	2,095	2,095	1,392	1,392
General Supplies	8	8	10	10
Establishment	48	48	55	55
Premises	0	0	0	0
Miscellaneous	11	1	10	10
Total	2,162	2,162	1,467	1,467

Note 11: Cash and Cash Equivalents

	2016 £000s		2015	
			£000s	
	Agency	Consolidated	Agency	Consolidated
Balance at 1st April	873	873	27	27
Net change in cash and cash equivalents	(554)	(554)	846	846
Balance at 31st March	319	319	873	873
The following balances at 31 March were held at	2016 2015 £000s £000s			2015 £000s
The following parameter at or marker work more as	Agency	Consolidated	Agency	Consolidated
Commercial banks and cash in hand	319	319	873	873
Balance at 31st March	319	873	873	873

Note 12: Trade Receivables, Financial and Other Assets

Amounts falling due within one year Agency Consolidated Agency Consolidated Trade receivables 49 49 315 315 Deposits and advances 0 0 2 2 VAT receivables - not relating to fixed assets 0 0 0 0 Other receivables - relating to property plant and equipment 0 0 0 0 Other receivables - relating to intangibles 0 0 0 0 Other receivables - relating to intangibles 0 0 0 0 Trade and other receivables 359 359 509 509 Prepayments and accrued income 41 41 15 15 Current part of PFI and other service concession 3 0 0 0 attracting typerayment 0 0 0 0 Amounts falling due after more than one year 0 0 0 0 Trade receivables 0 0 0 0 Other receivables 0 <		2016 £000s		2015 £000s	
Deposits and advances	Amounts falling due within one year	Agency	Consolidated	Agency	Consolidated
VAT receivable 310 310 192 192 Other receivables - not relating to fixed assets 0 0 0 0 Other receivables - relating to property plant and equipment 0 0 0 0 Other receivables - relating to intangibles 0 0 0 0 0 Other receivables - relating to intangibles 359 359 509 509 Prepayments and accrued income 41 41 11 15 15 Current part of PFI and other service concession arrangements prepayment 0 0 0 0 Other current assets 41 41 15 15 Amounts falling due after more than one year 0 0 0 0 Trade receivables 0 0 0 0 0 Deposits and advances 0 0 0 0 0 Other receivables 0 0 0 0 0 Prepayments and accrued income 0 0 0 0 </td <td>Trade receivables</td> <td>49</td> <td>49</td> <td>315</td> <td>315</td>	Trade receivables	49	49	315	315
VAT receivable 310 310 192 192 Other receivables - not relating to fixed assets 0 0 0 0 Other receivables - relating to property plant and equipment 0 0 0 0 Other receivables - relating to intangibles 0 0 0 0 0 Other receivables - relating to intangibles 359 359 509 509 Prepayments and accrued income 41 41 11 15 15 Current part of PFI and other service concession arrangements prepayment 0 0 0 0 Other current assets 41 41 15 15 Amounts falling due after more than one year 0 0 0 0 Trade receivables 0 0 0 0 0 Deposits and advances 0 0 0 0 0 Other receivables 0 0 0 0 0 Prepayments and accrued income 0 0 0 0 </td <td>Deposits and advances</td> <td>0</td> <td>0</td> <td>2</td> <td>2</td>	Deposits and advances	0	0	2	2
Other receivables - relating to property plant and equipment 0 0 0 0 Other receivables - relating to intangibles 359 359 509 509 Trade and other receivables 359 359 509 509 Prepayments and accrued income 41 41 15 15 Current part of PFI and other service concession arrangements prepayment 0 0 0 0 arrangements prepayment 0 0 0 0 Other current assets 41 41 15 15 Amounts falling due after more than one year 0 0 0 0 Trade receivables 0 0 0 0 Deposits and advances 0 0 0 0 Other receivables 0 0 0 0 Trade and other receivables 0 0 0 0 Prepayments and accrued income 0 0 0 0 Other current assets falling due after more than one year 0 0 <td></td> <td>310</td> <td>310</td> <td>192</td> <td>192</td>		310	310	192	192
Other receivables - relating to property plant and equipment 0 0 0 0 Other receivables - relating to intangibles 359 359 509 509 Trade and other receivables 359 359 509 509 Prepayments and accrued income 41 41 15 15 Current part of PFI and other service concession arrangements prepayment 0 0 0 0 arrangements prepayment 0 0 0 0 Other current assets 41 41 15 15 Amounts falling due after more than one year 0 0 0 0 Trade receivables 0 0 0 0 Deposits and advances 0 0 0 0 Other receivables 0 0 0 0 Trade and other receivables 0 0 0 0 Prepayments and accrued income 0 0 0 0 Other current assets falling due after more than one year 0 0 <td>Other receivables - not relating to fixed assets</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	Other receivables - not relating to fixed assets	0	0	0	0
Trade and other receivables 359 359 509 509 Prepayments and accrued income Current part of PFI and other service concession arrangements prepayment 0 0 0 0 Other current assets 41 41 15 15 Amounts falling due after more than one year Trade receivables 0 0 0 0 Deposits and advances 0 <td< td=""><td></td><td>0</td><td>0</td><td>0</td><td>0</td></td<>		0	0	0	0
Trade and other receivables 359 359 509 509 Prepayments and accrued income Current part of PFI and other service concession arrangements prepayment 0 0 0 0 Other current assets 41 41 15 15 Amounts falling due after more than one year Trade receivables 0 0 0 0 Deposits and advances 0 <td< td=""><td></td><td>0</td><td>0</td><td>0</td><td>0</td></td<>		0	0	0	0
Current part of PFI and other service concession arrangements prepayment 0 0 0 0 Other current assets 41 41 15 15 Amounts falling due after more than one year 0 0 0 0 Trade receivables 0 0 0 0 Deposits and advances 0 0 0 0 Other receivables 0 0 0 0 Other receivables 0 0 0 0 Prepayments and accrued income 0 0 0 0 Other current assets falling due after more than one year 0 0 0 0 TOTAL TRADE AND OTHER RECEIVABLES 359 359 509 509 TOTAL OTHER CURRENT ASSETS 41 41 15 15 TOTAL INTANGIBLE CURRENT ASSETS 0 0 0 0		359	359	509	509
Other current assets 41 41 15 15 Amounts falling due after more than one year Trade receivables 0 0 0 0 Deposits and advances 0 0 0 0 Other receivables 0 0 0 0 Trade and other receivables 0 0 0 0 Prepayments and accrued income 0 0 0 0 Other current assets falling due after more than one year 0 0 0 0 TOTAL TRADE AND OTHER RECEIVABLES 359 359 509 509 TOTAL OTHER CURRENT ASSETS 41 41 15 15 TOTAL INTANGIBLE CURRENT ASSETS 0 0 0 0		41	41	15	15
Amounts falling due after more than one year Trade receivables 0 <td>arrangements prepayment</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	arrangements prepayment	0	0	0	0
Trade receivables 0 0 0 0 Deposits and advances 0 0 0 0 Other receivables 0 0 0 0 Trade and other receivables 0 0 0 0 Prepayments and accrued income 0 0 0 0 Other current assets falling due after more than one year 0 0 0 0 TOTAL TRADE AND OTHER RECEIVABLES 359 359 509 509 TOTAL OTHER CURRENT ASSETS 41 41 15 15 TOTAL INTANGIBLE CURRENT ASSETS 0 0 0 0		41	41	15	15
Deposits and advances 0 0 0 0 Other receivables 0 0 0 0 Trade and other receivables 0 0 0 0 Prepayments and accrued income 0 0 0 0 Other current assets falling due after more than one year 0 0 0 0 TOTAL TRADE AND OTHER RECEIVABLES 359 359 509 509 TOTAL OTHER CURRENT ASSETS 41 41 15 15 TOTAL INTANGIBLE CURRENT ASSETS 0 0 0 0	Amounts falling due after more than one year				
Other receivables 0 0 0 0 Trade and other receivables 0 0 0 0 Prepayments and accrued income 0 0 0 0 Other current assets falling due after more than one year 0 0 0 0 TOTAL TRADE AND OTHER RECEIVABLES 359 359 509 509 TOTAL OTHER CURRENT ASSETS 41 41 15 15 TOTAL INTANGIBLE CURRENT ASSETS 0 0 0 0	Trade receivables	0	0	0	0
Trade and other receivables 0 0 0 0 Prepayments and accrued income 0 0 0 0 Other current assets falling due after more than one year 0 0 0 0 TOTAL TRADE AND OTHER RECEIVABLES 359 359 509 509 TOTAL OTHER CURRENT ASSETS 41 41 15 15 TOTAL INTANGIBLE CURRENT ASSETS 0 0 0 0	Deposits and advances	0	0	0	0
Prepayments and accrued income 0 0 0 0 Other current assets falling due after more than one year 0 0 0 0 TOTAL TRADE AND OTHER RECEIVABLES 359 359 509 509 TOTAL OTHER CURRENT ASSETS 41 41 15 15 TOTAL INTANGIBLE CURRENT ASSETS 0 0 0 0	Other receivables	0	0	0	0
Other current assets falling due after more than one year 0 0 0 0 TOTAL TRADE AND OTHER RECEIVABLES 359 359 509 509 TOTAL OTHER CURRENT ASSETS 41 41 15 15 TOTAL INTANGIBLE CURRENT ASSETS 0 0 0 0	Trade and other receivables	0	0	0	0
TOTAL TRADE AND OTHER RECEIVABLES 359 359 509 509 TOTAL OTHER CURRENT ASSETS 41 41 15 15 TOTAL INTANGIBLE CURRENT ASSETS 0 0 0 0	Prepayments and accrued income	0	0	0	0
TOTAL OTHER CURRENT ASSETS 41 41 15 15 TOTAL INTANGIBLE CURRENT ASSETS 0 0 0 0	Other current assets falling due after more than one year	0	0	0	0
TOTAL OTHER CURRENT ASSETS 41 41 15 15 TOTAL INTANGIBLE CURRENT ASSETS 0 0 0 0					
TOTAL INTANGIBLE CURRENT ASSETS 0 0 0 0 0	TOTAL TRADE AND OTHER RECEIVABLES	359	359	509	509
TOTAL INTANGIBLE CURRENT ASSETS 0 0 0 0 0					
	TOTAL OTHER CURRENT ASSETS	41	41	15	15
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS 400 400 524 524	TOTAL INTANGIBLE CURRENT ASSETS	0	0	0	0
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS 400 400 524 524					
	TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	400	400	524	524

The balances are net of a provision for bad debts of £nil (2015 £nil)

Note 13: Trade Payables and Other Current Liabilities

13.1: Trade payables and other current liabilities

	2016 £000s		2015 £000s	
Amounts falling due within one year	Agency	Consolidated	Agency	Consolidated
Other taxation and social security	192	192	192*	192*
VAT payable	0	0	0	0
Bank overdraft	0	0	0	0
Trade capital payables - property, plant and equipment	21	21	11	11
Trade capital payables - intangibles	0	0	0	0
Trade revenue payables	1,392	1,392	1,430	1,430
Payroll payables	167	167	150	150
Clinical negligence payables	0	0	0	0
BSO payables	27	27	31	31
Other payables	1	1	0	0
Accruals and deferred income	120	120	109	109
Accruals and deferred income - relating to property, plant & equipment	0	0	0	0
Accruals and deferred income - relating to intangibles Trade and other payables	0	0	0	0
	1,920	1,920	1,923	1,923
Current part of finance leases	0	0	0	0
	0	0	0	0
	0	0	0	0
Current part of long term loans Current part of imputed finance lease element of on balance sheet (SoFP) Other current liabilities	0	0	0	0
Total payables falling due within one year	1,920	1,920	1,923	1,923
Amounts falling due after more than one year				
Other payables, accruals and deferred income	0	0	0	0
Trade and other payables	0	0	0	0
Clinical negligence payables	0	0	0	0
Finance leases	0	0	0	0
Imputed finance lease element of on balance sheet (SoFP) PFI and other	0	0	0	0
Long term loans	0	0	0	0
Total non current other payables	0	0	0	0
TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES	1,920	1,920	1,923	1,923

^{*} The 2014/15 balance of Other Payables consisted of £79k in respect of Superannuation. This amount has been reanalysed to Other Taxation and Social Security in the 2015/16 year.

13.2 Loans

The Agency did not have any loans payable at either 31 March 2016 or 31 March 2015.

Note 14: Prompt Payment Policy

14.1 Public Sector Payment Policy - Measure of Compliance

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

	2016 Number	2016 Value £000s	2015 Number	2015 Value £000s
Total bills paid	4,177	19,820	3,320	16,796
Total bills paid within 30 day target or under agreed payment terms	4,005	19,462	2,913	15,396
% of bills paid within 30 day target or under agreed payment terms	95.9%	98.2%	87.7%	91.7%
Total bills paid within 30 days of receipt of an undisputed invoice*	4,005	-	-	-
% of bills paid within 30 days of receipt of an undisputed invoice	95.9%	-	-	
Total bills paid within 10 day target	3,330	-	1,977	12,166
% of bills paid within 10 day target	79.7%	0.0%	59.5%	72.4%

14.2 The Late Payment of Commercial Debts Regulations 2002

	_
Amount of compensation paid for payment(s) being late	0
Amount of interest paid for payment(s) being late	0
Total	0

This is also reflected as a fruitless payment on page 28

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

Note 15: Provision for Liabilities and Charges - 2016

	Pensions relating to former directors £000s	Pensions relating to other staff £000s	Clinical negligence £000s	CSR restructuring £000s	Other £000s	2016 £000s
Balance at 1 April 2015	0	17	0	0	5	22
Provided in year	0	0	0	0	10	10
(Provisions not required written back)	0	0	0	0	0	0
(Provisions utilised in the year)	0	(2)	0	0	0	(2)
Cost of borrowing (unwinding of discount)	0	1	0	0	0	1
At 31 March 2016	0	16	0	0	15	31
Comprehensive Net Expenditure Account charges	Reverse	during the year ed unused borrowing (unv	r vinding of disco	unt)	2016 £'000 10 0	2015 £000s 5 (9)
	Total ch	narge within Op	erating expens	es	11	(3)
Analysis of expected timing of discounted flows	Pensions relating to former directors £000s	Pensions relating to other staff £000s	Clinical negligence £000s	CSR restructuring £000s	Other £000s	2016 £000s
Not later than one year	0	0	0	0	15	15
Later than one year and not later than five years	0	16	0	0	0	16
Later than five years	0	0	0	0	0	0
At 31 March 2016	0	16	0	0	15	31

Note 15: Provision for Liabilities and Charges - 2015

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

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

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

Note 16: Capital Commitments

	2016	2015
	£'000s	£'000s
Contracted capital commitments at 31 March not otherwise included in these financial statements		
Property, Plant & Equipment	22	0
Intangible assets	0	0
	22	0

Note 17: Commitments Under Leases

17.1 Operating Leases

The Agency had no commitments under operating leases at either 31 March 2016 or 31 March 2015.

17.2 Finance Leases

The Agency had no commitments under finance leases at either 31 March 2016 Or 31 March 2015.

Note 18: Commitments Under PFI and other Service Concession Arrangement Contracts

The Agency has no PFI contracts.

Note 19: Other Financial Commitments

The Agency did not have any other financial commitments at either 31 March 2016 or 31 March 2015.

Note 20: Financial Guarantees, indemnities and Letters of Comfort

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

Note 21: Contingent Liabilities

The Agency had no contingent liabilities at either 31 March 2016 or 31 March 2015.

Note 22: Related Party Transactions

NI Blood Transfusion Service (Special Agency) is an arms 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, Social Services and Public Safety is regarded as the parent Department.

These are:

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

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

Note 23: Third party assets

The Agency does not hold any third party assets.

Note 24: Financial Performance Targets

24.1 Revenue Resource Limit

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

The Revenue Resource Limit for NI Blood Transfusion Service is calculated as follows:

	2016	2015
	Total	Total
	£000s	£000s
Non cash RRL (from DoH)	606	435
Total Revenue Resource Limit to Statement Comprehensive Net Expenditure	606	435
24.2 Capital Resource Limit		
The Agency is given a Capital Resource Limit (CRL) which it is not permitted to overspend.		

	Total £000s	Total £000s
Gross capital expenditure	64	135
Less charitable trust fund capital expenditure	0	0
(Receipts from sales of fixed assets)	0	(7)
Net capital expenditure	64	128
Capital Resource Limit	84	132
Overspend/(Underspend) against CRL	(20)	(4)

2016

2015

24.3 Financial Performance Target

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

	2016 £000s	2015 £000s
Net Expenditure	(604)	(428)
RRL	606	435
Surplus/(Deficit) against RRL	2	7
Break Even cumulative position(opening)	785	778
Break Even cumulative position (closing)	787	785
RRL and Income from activities RRL Income per note 4.1	606 21,372	435 22,183
Total for inclusion in materiality test	21,978	22,618
Materiality Test:	2016	2015
Break Even in year position as % of RRL & Income	0.01%	0.03%
Break Even cumulative position as % of RRL	3.58%	3.47%

Note 25: Post Balance Sheet Events

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

Note 26: Date Authorised for Issue

The Accounting Officer authorised these financial statements for issue on 9 September 2016.

Notes