

Seirbhís Fuilastriúcháin na hÉireann
Irish Blood Transfusion Service

Financial statements for the year ended 31st December 2021

Seirbhís Fuilastriúcháin na hÉireann
Irish Blood Transfusion Service

Financial Statements for the year ended 31st December 2021

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**Seirbhís Fuilistriúcháin na hÉireann
Irish Blood Transfusion Service
National Blood Centre
James's Street
Dublin 8**

Locations and Other Information

Auditors : Comptroller and Auditor General
3A Upper Mayor Street
Dublin 1

Solicitors : Byrne Wallace
88 Harcourt Street
Dublin 2
D02 DK18

Bankers : Allied Irish Bank Plc
7/12 Dame Street
Dublin 2

Allied Irish Bank Plc
Sterling Branch
Corporate Division
Ashford House
Tara Street
Dublin 2

Bank Of Ireland
2 College Green
Dublin 2

Centres : **Headquarters**
National Blood Centre
James's Street
Dublin 8
D08 NH5R

Cork Centre
St. Finbarr's Hospital
Douglas Road
Cork
T12 Y319

Dublin Blood Donation Clinic
2nd Floor 2-5 D'Olier Street
Dublin 2
D02 TK51

Stillorgan Blood Donation Clinic
6 Old Dublin Road
Stillorgan
County Dublin
A94 NX47

Ardee Centre
John Street
Ardee
County Louth
A92 HCP4

Carlow Centre
Kernanstown Industrial Estate
Hackettstown Road
Carlow
R93 AC82

Limerick Centre
Carrig House
Cloghkeating Avenue
Raheen Business Park
Limerick
V94 AH97

Tuam Centre
Unit 49
N17 Business Park
Tuam, County Galway
H54 CP79

Unit 2
Beechtree Business Park
Tuam, County Galway
H54 P229

Seirbhís Fuilaeistriúcháin na hÉireann **Irish Blood Transfusion Service**

Statement on Internal Control

Scope of Responsibility

On behalf of the Board of the IBTS I acknowledge the Board's responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised, and properly recorded and that material errors or irregularities are either prevented or detected in a timely way.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform has been in place in the IBTS for the year ended 31st December 2021 and up to the date of approval of the Financial Statements.

Capacity to Handle Risk

The IBTS has an Audit, Risk and Compliance Committee comprising three Board members and one external member, with financial and audit expertise. The Audit, Risk and Compliance Committee met five times in 2021.

The IBTS has also established an internal audit function which is adequately resourced and conducts a programme of work agreed with the Audit, Risk and Compliance Committee.

The Audit, Risk and Compliance Committee has developed a risk management framework from which the Board's risk appetite can be inferred, the risk management processes in place and details the roles and responsibilities of staff in relation to risk. The framework sets out the role responsible for each risk, the review process in place to alert management on emerging risks and control weaknesses and the role with the assumed responsibility for risks and controls within their own area of work.

Risk and Control Framework

The IBTS has implemented a risk management system which identifies and reports key risks facing the IBTS and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Executive Management Team on a quarterly basis and reviewed at the Audit, Risk and Compliance Committee meetings where an update on risk management and the risk register is provided by the Risk and Resilience Manager. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. I confirm that a control environment containing the following elements is in place:

- procedures for all key business processes have been documented,
- financial responsibilities have been assigned at management level with corresponding accountability,
- there is an appropriate budgeting system with an annual budget which is kept under review by senior management,
- there are systems aimed at ensuring the security of the information and communication technology systems,
- there are systems in place to safeguard the assets, and
- control procedures over grant funding to outside agencies ensure adequate control over approval of grants and monitoring and review of grantees to ensure grant funding has been applied for the purpose intended.

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to the Executive Management and the Board, where relevant, in a timely way. I confirm that the following ongoing monitoring systems are in place:

- key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies,
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned, and
- there are regular reviews by senior management of periodic and annual performance and financial reports which indicate performance against budgets.

**Seirbhís Fuilaidriúcháin na hÉireann
Irish Blood Transfusion Service**

Statement on Internal Control continued

Procurement

I confirm that the IBTS has procedures in place to ensure compliance with current procurement rules and guidelines.

Internal Control Issues

In 2020 it was noted that a competitive tender did not take place in relation to the procurement of face masks. The IBTS has linked in with the HSE and a process is now underway in relation to securing a national contract for personal protective equipment. There were no further internal control issues identified in 2021.

During 2021 Covid 19 continued to have an impact right across the organisation with varying level of restrictions in place throughout the year. The IBTS continued to operate an appointment model for clinics and many office based staff continued to work from home. Throughout this time, quality and controls have remained central to processes within the IBTS.

Review of Effectiveness

I confirm that the IBTS has procedures to monitor the effectiveness of its risk management and control procedures. The IBTS monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors, the Audit, Risk and Compliance Committee which oversees their work, and the senior management within the IBTS responsible for the development and maintenance of the internal financial control framework.

I confirm that the Board conducted an annual review of the effectiveness of the internal controls for 2021.

Signed on behalf of the Board

Deirdre - Mui Bann
Acting Chairperson

13/6/22
Date

Seirbhís Fuilastriúcháin na hÉireann Irish Blood Transfusion Service

Governance Statement and Board Members' Report

Governance

The Board of the Irish Blood Transfusion Service was established under the The Blood Transfusion Service Board (Establishment) Order, S.I.78/1965. The functions of the Board are set out in section four of this Act. The Board is accountable to the Minister for Health and is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of the Irish Blood Transfusion Service are the responsibility of the Chief Executive (CE) and the senior management team. The CE and the senior management team must follow the broad strategic direction set by the Board, and must ensure that all Board members have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise. The CE acts as a direct liaison between the Board and management of the Irish Blood Transfusion Service.

Board Responsibilities

The work and responsibilities of the Board are set out in The Blood Transfusion Service Board (Establishment) Order, S.I.78/1965. Matters specifically reserved for Board decision are contained in the Board manual. Standing items considered by the Board include:

- declaration of interests,
- Chief Executive Report,
- Reports and minutes from Board sub-committees,
- performance reports, and
- reserved matters.

Section 20 of the S.I. 78/1965 requires the Board of the Irish Blood Transfusion Service to keep, in such form as may be approved by the Minister for Health with consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by it.

In preparing these financial statements, the Board of the Irish Blood Transfusion Service is required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that it will continue in operation, and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Board is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the financial statements comply with section 20 of the S.I 78/1965. The maintenance and integrity of the corporate and financial information on the Irish Blood Transfusion Services website is the responsibility of the Board.

The Board is responsible for approving the annual plan and budget. An evaluation of the performance of the Irish Blood Transfusion Service by reference to the annual plan was carried at the Board meeting on 22nd November 2021 and against budget will be carried out on the 13th June 2022.

The Board is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board considers that the financial statements of Irish Blood Transfusion Service give a true and fair view of the financial performance and the financial position of Irish Blood Transfusion Service at 31st December 2021.

Board Structure

The Board consists of a Chairperson and eleven ordinary members, all of whom are appointed by the Minister for Health. The members of the Board are appointed for an initial period of three years and are scheduled to meet six times per year and as required. The table below details the appointment period for current members:

Seirbhís Fuilastriúcháin na hÉireann Irish Blood Transfusion Service

Governance Statement and Board Members' Report continued

Board Member	Role	Date Appointed
Ms L Hickey*	Chairperson	14 th February 2013
Ms DA Barr**	Acting Chairperson	5 th March 2019
Mr B O'Mahony	Ordinary Member	11 th June 2012
Dr E Kenny	Ordinary Member	21 st May 2014
Ms K Williams	Ordinary Member	21 st May 2014
Dr R Desmond	Ordinary Member	20 th July 2015
Ms D Cullivan	Ordinary Member	20 th July 2015
Mr J Malone	Ordinary Member	20 th July 2015
Dr S Pastila	Ordinary Member	7 th June 2017
Dr S Doyle	Ordinary Member	21 st August 2018
Mr D.W. Gray	Ordinary Member	5 th March 2019
Dr Sharon Sheehan	Ordinary Member	5 th October 2020

* Term expired on the 3rd October 2021.

**The Board approved Ms Deirdre-Ann Barr as Acting Chairperson until a new Chairperson is appointed by the Minister for Health

The Board has established five committees, as follows:

- 1. Medical and Scientific Advisory Committee:** comprises all medical Board appointees and advises the Board on medical related matters such as virus surveillance, emerging viruses and deferral policies. The Medical Advisory Committee is Chaired by Dr. Elizabeth Kenny and met six times in 2021.
- 2. Audit, Risk and Compliance Committee:** comprises three Board members and one independent member. The role of the Audit, Risk and Compliance Committee (ARC) is to support the Board in relation to its responsibilities for issues of risk, control and governance and associated assurance. The ARC is independent from the financial management of the organisation. In particular the Committee ensures that the internal control systems including audit activities are monitored actively and independently. The ARC reports to the Board after each meeting, and formally in writing annually. The Board members of the Audit, Risk and Compliance Committee are: Mr David William Gray (Chairperson), Ms Deirdre-Ann Barr and Ms Sharon Sheehan. There were five meetings of the Audit, Risk and Compliance Committee in 2021.
- 3. Finance Committee:** comprises three Board members. The role of the Finance Committee is to assist the Board in its governance role with regard to financial matters including maintenance of proper books of account, preparation of annual accounts and budget, submission of annual accounts for audit and the presentation of audited accounts to the Minister for Health. The members of this committee are: Ms Kate Williams (Chairperson), Mr John Malone and Ms Deirdre Cullivan. There were five meetings of the Finance Committee in 2021.
- 4. Performance Development Committee:** comprises two Board members. The role of the Performance Development Committee is to support the Board in evaluating the performance of the Chief Executive and delivering the training and development strategy. The members of this committee are: Ms Deirdre-Ann Barr (Ms Linda Hickey until 3rd October 2021) and Ms Deirdre Cullivan. There were four meetings of the Performance Development Committee in 2021.
- 5. Research and Development Committee:** comprises two Board members and three external members. The role of the Research and Development Committee is to oversee the implementation of the Research and Development Strategy and the governance of research projects. The Board members of this committee are Mr Brian O'Mahony (Chairperson) and Mr John Malone. There were two meetings of the Research and Development Committee in 2021.

Seirbhís Fuilastriúcháin na hÉireann Irish Blood Transfusion Service

Governance Statement and Board Members' Report continued

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Board and sub committee meetings for 2021 is set out below including the fees received by each member:

	Board	Medical Advisory Committee	Audit, Risk & Compliance Committee	Finance Committee	Performance Development Committee	Research & Development Committee	Board Fees 2021 €
Number of Meetings	6	6	5	5	4	2	
Ms L Hickey* (Chairperson)	4	-	-	-	3	-	16,179
Ms DA Barr** (Acting Chairperson)	6	-	5	-	1	-	11,970
Mr B O'Mahony	6	-	-	-	-	2	-
Dr E Kenny	6	6	-	-	-	-	-
Ms K Williams	5	-	-	5	-	-	11,970
Dr R Desmond	2	5	-	-	-	-	-
Ms D Cullivan	6	-	-	4	4	-	11,970
Mr J Malone	6	-	-	5	-	2	11,970
Dr S Pastila	6	5	-	-	-	-	11,970
Dr S Doyle***	1	0	-	-	-	-	-
Mr DW Gray	6	-	5	-	-	-	11,970
Dr Sharon Sheehan	6	-	5	-	-	-	-
							87,999

*Term Expired on the 3rd October 2021.

**The Board approved Deirdre Ann Barr as Acting Chairperson until a new Chairperson is appointed by the Minister for Health

*** Dr Doyle's absence is due to her public health responsibilities for Covid 19

There were five Board members who did not receive a Board fee under the One Person One Salary (OPOS) principle.

The were no expenses incurred by Board members in 2021

Disclosures Required by Code of Practice for the Governance of State Bodies (2016)

The Board is responsible for ensuring that the Irish Blood Transfusion Service has complied with the requirements of the Code of Practice for the Governance of State Bodies ("the Code"), as published by the Department of Public Expenditure and Reform in August 2016.

Hospitality Expenditure

	2021 €'000	2020 €'000
Staff Hospitality	6	7
Client Hospitality	-	-
	6	7

Travel and Subsistence

Travel and Subsistence expenditure can be categorised as follows:

	2021 €'000	2020 €'000
Domestic		
- Board	-	-
- Employees	584	579
International		
Board	-	1
Employees	1	19
	585	599

**Seirbhís Fuilastriúcháin na hÉireann
Irish Blood Transfusion Service**

Governance Statement and Board Members' Report continued

Consultancy Costs

	2021	2020
	€'000	€'000
Legal Advice	96	124
Prior Year Accrual Reversed	(176)	-
Public Relations/Marketing	-	31
Human Resources	61	-
Total Consultancy Costs	<u>(19)</u>	<u>155</u>

Short Term Employee Benefits

See note 3 (e) to the Financial Statements

Statement of Compliance

The Board has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code. Instances of non compliant procurement are disclosed in the statement of internal control.

On behalf of the Board



Acting Chairperson
Ms DA Barr

Date : 13/6/22



Board member
Ms K Williams



Ard Reachtaire Cuntas agus Ciste **Comptroller and Auditor General**

Report for presentation to the Houses of the Oireachtas

Irish Blood Transfusion Service

Opinion on the financial statements

I have audited the financial statements of the Irish Blood Transfusion Service for the year ended 31 December 2021 as required under the provisions of section 5 of the Comptroller and Auditor General (Amendment) Act 1993. The financial statements comprise

- the statement of income and expenditure
- the statement of comprehensive income
- the statement of changes in reserves and capital account
- the statement of financial position
- the statement of cash flows, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Irish Blood Transfusion Service at 31 December 2021 and of its income and expenditure for 2021 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Irish Blood Transfusion Service and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on information other than the financial statements, and on other matters

The Irish Blood Transfusion Service has presented certain other information together with the financial statements. This comprises the statement on internal control, and the governance statement and Board members' report. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Andrew Harkness
For and on behalf of the
Comptroller and Auditor General

20 June 2022

Appendix to the report

Responsibilities of members of the Board

As detailed in the governance statement and Board members' report, the Board members are responsible for

- the preparation of annual financial statements in the form prescribed under Article 20 of SI Number 78/1965 the Blood Transfusion Services Board (Establishment) Order 1965
- ensuring that the financial statements give a true and fair view in accordance with FRS102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under Section 5 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the financial statements of the Irish Blood Transfusion Service and to report thereon to the Houses of the Oireachtas.

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

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Service's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Service to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

**Seirbhís Fuilistriúcháin na hÉireann
Irish Blood Transfusion Service**

Statement of Income and Expenditure

for the year ended 31 December 2021

	<i>Notes</i>	2021 €'000	2021 €'000	2020 €'000	2020 €'000
Income					
Sales and tests	2(a)		69,166		64,760
Department of Health Grant (HEV tests)	2(b)		579		561
Net deferred funding (SPSPS)	18(c)		2,515		1,567
Interest earned			2		9
Profit/(Loss) on disposal of fixed assets			251		1
Total income			<u>72,513</u>		<u>66,898</u>
Expenditure					
Staff costs	3	40,664		39,358	
Processing costs	5	15,400		14,431	
General expenses	6	12,406		10,900	
Collection costs	8	4,205		3,932	
Financial charges	9	215		(41)	
Depreciation		3,640		3,473	
Amortised Capital Grants		(1,751)		(1,749)	
Total Expenditure			<u>74,779</u>		<u>70,304</u>
Total surplus/(deficit)			(2,266)		(3,406)

The statement of cash flows and notes 1- 25 form part of these financial statements.

On behalf of the members of the board

Deirdre - Mairé Barr

Acting Chairperson
Ms DA Barr

Kate Williams

Board member
Ms K Williams

Date : 13/6/22

**Seirbhís Fuilastriúcháin na hÉireann
Irish Blood Transfusion Service**

Statement of Comprehensive Income
for the year ended 31 December 2021

	<i>Notes</i>	2021 €'000	2020 €'000
Surplus/(Deficit) for the year		(2,266)	(3,406)
Actual return less expected return on main pension scheme assets	<i>17(c)</i>	15,341	8,925
Experience gain/(loss) arising on main pension scheme liabilities	<i>17(b)(iii)</i>	(1,123)	361
Changes in main pension scheme assumptions	<i>17(b)(iii)</i>	(1,194)	(24,918)
Experience gain/(loss) SPSPS	<i>18(d)</i>	(301)	308
Change in Assumptions SPSPS		(739)	(1,426)
Adjustment to Deferred Funding SPSPS		<u>1,040</u>	<u>1,118</u>
Total gain/(loss) recognised since the last set of financial statements		<u>10,758</u>	<u>(19,038)</u>

The statement of cash flows and notes 1- 25 form part of these financial statements.

On behalf of the members of the board

Seiche-Ann Barr

Acting Chairperson
Ms DA Barr

Kate Williams

Board member
Ms K Williams

Date : 13/6/22

Seirbhís Fuilaidriúcháin na hÉireann
Irish Blood Transfusion Service

Statement of Changes in Reserves and Capital Account
at 31 December 2021

	Revenue Reserves €'000	Capital Reserves €'000	Research Reserves €'000	Total €'000
Opening balance at 1 st January 2020	(63,974)	10,588	2,271	(51,115)
Surplus/(Deficit) for the year before appropriations	(3,406)	-	-	(3,406)
Transfer	(445)	2	443	-
Actuarial gain/(loss) on pension	(15,632)	-	-	(15,632)
At end of year 2020	<u>(83,457)</u>	<u>10,590</u>	<u>2,714</u>	<u>(70,153)</u>

	Revenue Reserves €'000	Capital Reserves €'000	Research Reserves €'000	Total €'000
Opening balance at 1 st January 2021	(83,457)	10,590	2,714	(70,153)
Surplus/(Deficit) for the year before appropriations	(2,266)	-	-	(2,266)
Transfer	(164)	-	164	-
Actuarial gain/(loss) on pension	13,024	-	-	13,024
At end of year 2021	<u>(72,863)</u>	<u>10,590</u>	<u>2,878</u>	<u>(59,395)</u>

The statement of cash flows and notes 1- 25 form part of these financial statements.

On behalf of the members of the board

Deirdre - Anne Barr
 Acting Chairperson
 Ms DA Barr

Kate Williams
 Board member
 Ms K Williams

Date : *13/6/22*

**Seirbhís Fuilaidriúcháin na hÉireann
Irish Blood Transfusion Service**

Statement of Financial Position

at 31 December 2021

	<i>Notes</i>	2021 €'000	2021 €'000	2020 €'000	2020 €'000
Fixed Assets					
Tangible assets	10		10,383		12,482
Current Assets					
Stock	13	2,509		3,750	
Debtors	11	9,060		8,193	
Cash at bank and in hand	16	29,811		29,433	
		<u>41,380</u>		<u>41,376</u>	
Creditors: amounts falling due within one year					
Creditors and Accruals	12	<u>7,832</u>		<u>7,943</u>	
		7,832		7,943	
Net Current Assets			<u>33,548</u>		<u>33,433</u>
Total assets			43,931		45,915
Creditors: amounts falling due after more than one year					
			-		-
Provision for liabilities and charges					
Deferred Retirement Benefit Asset	18(c)		11,894		7,928
Retirement obligation SPSPS scheme	18(b)		(11,894)		(7,928)
Retirement obligation IBTS scheme	17(b)(i)		<u>(97,434)</u>		<u>(108,456)</u>
Net Liabilities			<u>(53,503)</u>		<u>(62,541)</u>
Reserves					
Capital Grant	14		5,892		7,612
Capital Reserve			10,590		10,590
Research Reserve			2,878		2,714
Accumulated Surplus/(Deficit)			<u>(72,863)</u>		<u>(83,457)</u>
			<u>(53,503)</u>		<u>(62,541)</u>

The statement of cash flows and notes 1- 25 form part of these financial statements.

On behalf of the members of the board

Seirbhís-Dr Barr

Acting Chairperson
Ms DA Barr

Kate Williams

Board member
Ms K Williams

Date : 13/6/22

**Seirbhís Fuilistriúcháin na hÉireann
Irish Blood Transfusion Service**

Statement of Cash Flows

for year ended 31 December 2021

	<i>Notes</i>	2021 €'000	2020 €'000
Reconciliation of operating surplus to net cash inflow from operating activities			
Operating surplus/(deficit)		(2,266)	(3,406)
Pension charge less contributions paid		2,002	566
Depreciation		3,640	3,473
Amortised capital grant		(1,751)	(1,749)
(Increase)/Decrease in stocks		1,241	(1,230)
(Increase)/Decrease in debtors		(867)	199
Increase/(Decrease) in creditors		(126)	153
Interest receivable	15	(2)	(9)
Interest payable	15	15	21
(Profit)/Loss on sale of fixed assets		(251)	(1)
Net cash inflow/(outflow) from operating activities		<u>1,635</u>	<u>(1,983)</u>
Cash Flow Statement			
Net cash inflow/(outflow) from operating activities		1,635	(1,983)
Returns on investment and servicing of finance	15	(13)	(12)
Capital Expenditure	15	(1,275)	(1,192)
		<u>347</u>	<u>(3,187)</u>
Financing – Capital Grant received	14	<u>31</u>	-
Increase/(Decrease) in cash and cash equivalents in the year	16	<u>378</u>	<u>(3,187)</u>
Reconciliation of net cash flow to movement in net debt			
Increase/(Decrease) in cash and cash equivalents in the year	16	378	(3,187)
Cash inflow from decrease in debts and lease financing		-	-
Change in net funds resulting from cash flows		<u>378</u>	<u>(3,187)</u>
Net funds at 1 January	16	<u>29,433</u>	<u>32,620</u>
Net funds at 31 December	16	<u>29,811</u>	<u>29,433</u>

On behalf of the members of the board

Deirdre - Ann Barr

Acting Chairperson
Ms DA Barr

Kate Williams

Board member
Ms K Williams

Date :

13/6/22

Seirbhís Fuilaidriúcháin na hÉireann Irish Blood Transfusion Service

Notes to the Financial Statements for the year ended 31st December 2021

1. Statement of Accounting Policies

The significant accounting policies are as follows:

A) Basis of accounting

This set of Financials Statements have been prepared under FRS102.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Irish Blood Transfusion Service's financial statements. The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention.

The financial statements reflect the income and expenditure of the Board related to its acquisition and distribution of blood and blood products. They also reflect the costs related to the referral and counselling of certain persons affected by HIV and Hepatitis C. They also reflect the cost of providing ex-gratia payments, of which there were none in 2021, to certain persons affected by Hepatitis C which are associated with obtaining treatment for their Hepatitis C condition up to the point at which compensation is accepted arising from a decision of the compensation tribunal or court. The awards by the tribunal are a charge on special accounts established under Sections 10 and 11 of the Hepatitis C Compensation Tribunal Act 1997. The awards are paid by the Department of Health from these special accounts.

B) Income

Income comprises the fair value of the consideration received or receivable for the sale of products and supply of services in the ordinary course of the Board's activities. Income is presented net of returns. The Board recognises revenue when the amount of revenue and related cost can be reliably measured and it is probable that the collectability of the related receivables is reasonably assured. Patient and service income is recognised at the time the service is provided.

C) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated to write off the cost of each fixed asset on a straight line basis over its expected useful life, at the following annual rates:

Premises	4%
Fitting out premises	10% - 20%
Plant & equipment	10% - 33.3%
Computer hardware	33.3%
Computer software	33.3%
Motor vehicles	20%

There is no depreciation charged on assets under development.

D) Stocks

Stocks of blood and blood components, collected from voluntary donors are excluded from the stock valuation. The Board incurs costs in collecting blood and blood components including collection, processing and testing costs. Such costs are recognised in the Statement of Income and Expenditure and retained Revenue Reserves as the costs are incurred. The stock of blood and blood components at year end are included at a nil value. The Board is of the opinion that this is the most appropriate policy as given the short shelf life of such products (between 7 and 35 days) a proportion of the stock held at year end will subsequently be discarded. Stocks of recombinant blood products and solvent detergent plasma are valued at the lower of cost and net realisable value.

E) Pensions

The Board operates a defined benefit pension scheme which is funded by contributions from the Board and employees. The pension scheme assets are measured using fair values and are held in a separately administered fund. The scheme provides retirement benefits on the basis of members' final salary. It is administered by independent trustees, who are responsible for ensuring that the plan is sufficiently funded to meet current and future obligations.

Pension scheme liabilities are measured using the projected unit method and discounted at the rate of return of a high quality corporate bond of a comparable duration to the benefit flows. Pension scheme surpluses or deficits are recognised in full and presented on the face of the Statement of Financial Position.

Seirbhís Fuilastriúcháin na hÉireann Irish Blood Transfusion Service

Notes to the Financial Statements for the year ended 31st December 2021 *continued*

The pension charge in the Statement of Income and Expenditure and Retained Revenue Reserves comprises the current service cost and past service cost plus the difference between the expected return on scheme assets and the interest cost on the scheme liabilities.

Actuarial gains and losses from changes in actuarial assumptions and from experience, surpluses and deficits are recognised in the Statement of Comprehensive Income for the year in which they occur.

Single Public Service Pension Scheme

The IBTS also operates the Single Public Service Pension Scheme (“Single Scheme”) which is a defined benefit scheme, based on career average salary, for pensionable public servants appointed on or after 1 January 2013. Single Scheme members contributions are paid over to the Department of Public Expenditure and Reform (DPER).

For staff that leave the organisation in less than 2 years, procedures are in place for refunding any contributions they have paid in accordance with the Scheme.

F) Capital Grants

Capital grants in respect of fixed asset additions are treated as a deferred credit and are released to the Statement of Income and Expenditure and Retained Revenue Reserves annually on a straight line basis over the expected useful lives of the related assets.

G) Revenue Grants

Revenue grants receivable are credited to the Statement of Income and Expenditure and Retained Revenue Reserves in the year in which the related expenditure is incurred.

H) Capital Reserve

Funds set aside for development of the Board’s facilities are included under capital reserves and shown with reserves in the Statement of Financial Position.

I) Research

The Board allocates 1% of its core income for research and development each year following the recommendations made in the review panel on testing of blood for transfusion in Ireland published in 2002. Core income includes sales from blood, blood components and testing. Funds not expended within a financial year are transferred at year end to a research reserve for use in future years. These amounts are shown in reserves in the Statement of Financial Position. Expenditure on research is recognised as an expense when it is incurred.

J) Foreign Currencies

Transactions denominated in foreign currencies are translated into Euro at rates of exchange ruling at the end of the month prior to that in which the transactions occurred.

Monetary assets and liabilities denominated in foreign currencies are translated into Euro at the rates of exchange ruling at Statement of Financial Position date. The resulting profits or losses are dealt with in the Statement of Income and Expenditure and Retained Revenue Reserves for the year in which they occur.

Seirbhís Fuilistriúcháin na hÉireann Irish Blood Transfusion Service

Notes to the Financial Statements for the year ended 31st December 2021 *continued*

K) Critical Accounting Estimates and Judgements

i. Going concern

FRS 102, section 3.8, requires the Board to prepare Financial Statements on a going concern basis, unless the Board is being liquidated or has ceased operation, or if it is intended that the Board is to be liquidated or to cease operation, or has no realistic alternative to do so.

In light of the pension deficit of €97.434 million, and the potential for further post reporting date changes in the value of the pension scheme's assets and liabilities, the Board in evaluating the appropriateness of the going concern concept to this set of Financial Statements considered all of the pension fund valuations and cash flow for the twelve months from the date of approval of the financial statements and is of the opinion that the Board can meet all its liabilities including funding of the IBTS pension scheme as they fall due. In these circumstances the Board considers the going concern concept appropriate to the preparation of these set of Financial Statements.

ii. Provisions

The Board makes provisions for legal and constructive obligations which it knows to be outstanding at year end. These provisions are generally made based on historical or other pertinent information adjusted where relevant. However they are estimates of the financial costs of events that may not occur for some years. As a result of this and the level of uncertainty attaching to the final outcomes, the actual out-turn may differ significantly from that estimated.

The Board provides for amounts based on legal advice and best estimate in respect of total costs required to settle legal cases.

Provision is also made for slow moving or obsolete stock where appropriate.

Known bad debts are written off to the Statement of Income and Expenditure and Retained Revenue Reserves and a specific provision is made for any amounts, the collection of which is considered doubtful.

iii. Impairment of Property Plant and Equipment

Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

The Board have reviewed the asset lives and associated residual values of all fixed asset classes, and in particular, the useful economic life and residual values of fixtures and fittings, and have concluded that asset lives and residual values are appropriate.

Seirbhís Fuilastriúcháin na hÉireann
Irish Blood Transfusion Service

Notes to the Financial Statements for the year ended 31st December 2021 *continued*

2. Income

2.(a) Sales and tests

	2021	2020
	€'000	€'000
Sales		
Blood	35,832	34,120
Blood components	15,196	14,375
Blood products	3,679	3,431
Plasma	1,850	1,762
Plasma IVD	255	261
Total sales	<u>56,812</u>	<u>53,949</u>
Tests	12,354	10,811
Total Sales and Tests	<u>69,166</u>	<u>64,760</u>

2.(b) Department of Health Grant

In 2016 a grant was approved by the Department of Health in respect of Hepatitis E Virus testing from 2016 - 2018. The grant was extended for a further three years until the end of 2021. Under the original grant agreement, €840,000 was the maximum value that could be claimed by the IBTS in any given year. The maximum amount under the grant extension is €600,000.

During 2021, income of €579,355 was received or receivable by the IBTS from the Department of Health in respect of the grant detailed above. This income is matched by corresponding expenditure under the appropriate expense headings.

3. Staff costs

The aggregate payroll costs of employees by category were as follows:

	2021	2020
	€'000	€'000
Staff short-term benefits	28,672	28,342
Social welfare costs	3,064	2,971
Total staff short-term benefits	<u>31,736</u>	<u>31,313</u>
Pension charge IBTS scheme (note 17(a))	5,973	6,151
Pension charge SPSPS (note 18(a))	2,515	1,567
PHI & Pension accruals	440	582
	<u>40,664</u>	<u>39,613</u>

Remuneration

(a) Aggregate Employee Benefits

	2021	2020
	€'000	€'000
Staff Short-Term Benefits	28,672	28,292
Termination Benefits	-	50
Retirement Benefit Costs – IBTS scheme (note 17(a))	5,973	6,151
Retirement Benefit Costs – SPSPS scheme (note 18(a))	2,515	1,567
Employer's Contribution to Social Welfare	3,064	2,971
Permanent Health Insurance	440	582
	<u>40,664</u>	<u>39,613</u>

(b) Staff Short-Term Benefits

	2021	2020
	€'000	€'000
Basic Pay	26,159	25,921
Overtime	238	211
Allowances	2,194	2,115
Recruitment Costs	81	95
	<u>28,672</u>	<u>28,342</u>

Seirbhís Fuilaeistriúcháin na hÉireann Irish Blood Transfusion Service

Notes to the Financial Statements for the year ended 31st December 2021 *continued*

(c) Key Management Personnel

Key management personnel in the Irish Blood Transfusion Service consists of the Chief Executive, National Medical and Scientific Director, Director of Operations, Director of Quality and Compliance, Director of Finance and the Director of Human Resources. The total value of employee benefits for key management personnel is set out below:

	2021 €'000	2020 €'000
Salary	863	931
Allowances	54	52
Benefit in Kind	-	4
	<u>917</u>	<u>987</u>

(d) Chief Executive Remuneration Package

The Chief Executive received a salary of €147,072 in 2021 and is entitled to a pension under the terms of the Single Public Service Pension Scheme.

(e) Short Term Employee Benefits Category Bands for those staff earning in excess of €60,000

Short Term Employee Benefits €	2021 Number of Employees in Band	2020 Number of Employees in Band
60,000 – 69,999	33	35
70,000 – 79,999	32	34
80,000 – 89,999	19	18
90,000 – 99,999	7	12
100,000 – 109,999	6	2
110,000 – 119,999	2	4
120,000 – 129,999	3	2
130,000 – 139,999	1	1
140,000 – 149,999	3	1
160,000 – 169,999	-	1
170,000 – 179,999	-	2
190,000 – 199,999	1	-
200,000 – 209,000	1	3
230,000 – 239,000	2	-
260,000 – 270,000	-	-
270,000 – 280,000	2	4*

*Three Medical Consultants received arrears paid under a high court settlement and the arrears are included above.

Additional Superannuation Contributions

At the 31st December 2021 the Board had remitted all additional superannuation contributions in relation to staff in the single public service pension scheme to the Department of Health. Additional superannuation contributions in relation to staff in the IBTS superannuation scheme are remitted to the IBTS pension scheme.

	2021 Number	2020 Number
The average number of persons employed by the Board were	616	603
The average number of WTE employed by the Board were	503	488

4. Taxation

The Revenue Commissioners have accepted the claim by the Irish Blood Transfusion Service for Charity Exemption from taxation.

Seirbhís Fuilastriúcháin na hÉireann
Irish Blood Transfusion Service

Notes to the Financial Statements for the year ended 31st December 2021 *continued*

5. Processing costs	2021	2020
	€'000	€'000
Purchase of resold products	5,026	4,717
Blood packs and accessories	2,557	2,424
Drugs, dressings, instruments and reagents	7,115	6,791
Corneas	702	499
	<u>15,400</u>	<u>14,431</u>

6. General Expenses	2021	2020
	€'000	€'000
Rent and rates	1,105	927
Heating, lighting and power	947	836
Catering	401	418
Postage	52	55
Telephone	371	290
Cleaning	707	722
Carriage	621	586
Audit fees	42	42
Repairs and Maintenance	3,894	3,351
Insurance	364	365
Miscellaneous expenses (note 7)	580	575
Blood tests	172	175
Professional services	2,598	1,968
Research Grant	158	-
Legal fees and settlements	(79)	125
Waste Disposal	209	219
Security	264	246
	<u>12,406</u>	<u>10,900</u>

7. Miscellaneous expenses	2021	2020
	€'000	€'000
Subscriptions and Publications	146	151
Health and Safety	34	104
Staff Welfare	159	172
Media and Communications	43	32
Disaster Recovery Site	30	31
Miscellaneous	168	84
	<u>580</u>	<u>574</u>

Included within Miscellaneous is hospitality expenditure as detailed in Governance Statement.

8. Collection costs
 Expenditure incurred in 2021 in respect of the collection of blood donations amounted to €4.2 million (2020: €3.9 million)

9. Financial charges	2021	2020
	€'000	€'000
Bank Interest and Charges	6	11
Prompt Payment Interest and Fines	9	10
Exchange Rate Movements	26	(9)
Bad Debts	10	2
Bad Debt Provision	162	(55)
Stock Variances	2	-
	<u>215</u>	<u>(41)</u>

Seirbhís Fuilaidriúcháin na hÉireann
Irish Blood Transfusion Service

Notes to the Financial Statements for the year ended 31st December 2021 *continued*

10. Tangible fixed assets

	Premises	Plant and equipment	Computer hardware	Computer software	Assets Under Development	Motor vehicles	Total
<i>Cost</i>	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Balance 1 Jan 2021	50,716	14,429	6,024	11,979	807	2,620	86,575
Additions in year	-	112	23	58	1,348	-	1,541
Brought into use in year	150	593	378	698	(1,819)	-	-
Disposals	-	(246)	-	-	-	(1,040)	(1,286)
Balance 31 Dec 2021	50,866	14,888	6,425	12,735	336	1,580	86,830
<i>Accumulated depreciation</i>							
Balance 1 Jan 2021	42,302	12,953	5,369	11,060	-	2,409	74,093
Charge for year	1,839	608	474	579	-	140	3,640
Disposals in year	-	(246)	-	-	-	(1,040)	(1,286)
Balance 31 Dec 2021	44,141	13,315	5,843	11,639	-	1,509	76,447
At 31 Dec 2021	6,725	1,573	582	1,096	336	71	10,383
At 31 Dec 2020	8,414	1,476	655	919	807	211	12,482

11. Debtors: all due within one year unless otherwise stated

	2021	2020
	€'000	€'000
Trade debtors	7,287	6,667
Prepayments and accrued income	1,773	1,526
	9,060	8,193

12. Creditors: amounts falling due within one year

	2021	2020
	€'000	€'000
Trade creditors	2,033	2,794
Other creditors including social welfare	1,663	1,423
Holiday Pay Accrual	989	1,083
Other Accruals and Provisions	3,147	2,643
	7,832	7,943

Seirbhís Fuilaidriúcháin na hÉireann
Irish Blood Transfusion Service

Notes to the Financial Statements for the year ended 31st December 2021 *continued*

Included in other creditors are the following amounts in respect of taxation and social welfare:

	2021	2020
	€'000	€'000
PAYE	610	601
PRSI	500	485
USC	119	119
LPT	3	2
PSWT	44	25
VAT	387	190
	<u>1,663</u>	<u>1,422</u>

13. Stocks held at year end

A summary of the main stock categories held at year end are as follows :

	2021	2020
	€'000	€'000
Blood Products	685	1,148
SD Plasma	1,071	1,289
Reagents	172	372
Collection Sets	281	584
Consumables & Reuseable Instruments	177	210
Donor Awards & Promotional Items	57	69
Printing & Stationery	29	48
Cleaning & Catering	27	22
Packaging Materials	10	8
Provision for obsolete stock	-	-
	<u>2,509</u>	<u>3,750</u>
Blood Stocks (carried at nil value)	2,927 units	2,557 units

14. Capital grant

	2021	2020
	€'000	€'000
Balance at beginning of year	7,612	9,361
Received during the year	31	-
Amortised against depreciation	(1,751)	(1,749)
	<u>5,892</u>	<u>7,612</u>

During the year a grant of €31,274 was received in relation to freezers purchased to hold convalescent plasma.

15. Gross Cash Flows

	2021	2020
	€'000	€'000
Returns on investment and servicing of finance		
Interest received	2	9
Interest paid	(15)	(21)
	<u>(13)</u>	<u>(12)</u>
Capital expenditure		
Payments to acquire tangible assets	(1,526)	(1,209)
Proceeds from the sale of fixed assets	251	17
	<u>(1,275)</u>	<u>(1,192)</u>

Seirbhís Fuilastriúcháin na hÉireann
Irish Blood Transfusion Service

Notes to the Financial Statements for the year ended 31st December 2021 *continued*

16. Analysis of changes in net debt

	At 1 Jan 2021 €'000	Cash flows €'000	At 31 Dec 2021 €'000
Cash at bank and in hand	1,814	377	2,191
Short term deposits	<u>27,619</u>	<u>1</u>	<u>27,620</u>
Cash and Cash equivalents	<u>29,433</u>	<u>378</u>	<u>29,811</u>

17. Pensions information (The Irish Blood Transfusion Service Superannuation Scheme)

17. (a) Pension Costs

Analysis of amount charged to pensions costs	2021 €'000	2020 €'000
Service costs	5,231	5,039
Net finance costs	<u>742</u>	<u>1,112</u>
Total charged to pension costs	<u>5,973</u>	<u>6,151</u>

Analysis of service costs	2021 €'000	2020 €'000
Current service cost	6,342	6,126
Cost of Insuring Death In Service Benefits	263	386
Less Employee Contributions	<u>(1,374)</u>	<u>(1,473)</u>
Total service costs	<u>5,231</u>	<u>5,039</u>

	2021 €'000	2020 €'000
Expected return on plan assets	1,324	2,208
Interest on pension scheme liabilities	<u>(2,066)</u>	<u>(3,320)</u>
Net finance cost	<u>(742)</u>	<u>(1,112)</u>

17. (b) Net Pension Liability

17. (b) (i) Scheme Assets and Liabilities

	2021 €'000	%	2020 €'000	%
The principal assets and liabilities in the scheme were:				
Equity	58,081	28%	62,258	33%
Alternatives	32,490	16%	31,390	17%
Property	16,941	8%	15,404	8%
Infrastructure	5,995	3%	4,902	2%
Bonds	87,807	43%	68,247	36%
Cash	<u>4,577</u>	<u>2%</u>	<u>6,889</u>	<u>4%</u>
Total fair value of assets	<u>205,891</u>	100%	189,090	100%
Present value of scheme liabilities	<u>(303,325)</u>		<u>(297,546)</u>	
Net pension liability recognised in the statement of financial position	<u>(97,434)</u>		<u>(108,456)</u>	

Seirbhís Fuilaeistriúcháin na hÉireann
Irish Blood Transfusion Service

Notes to the Financial Statements for the year ended 31st December 2021 *continued*

	2021 €'000	2020 €'000
17. (b) (ii) Analysis of movement in fair value of plan assets		
Opening value	189,090	175,498
Expected Return	1,324	2,208
Actuarial gains / (Losses)	15,341	8,925
Contributions by Employer (less cost of insuring death in service benefits)	3,668	3,633
Once Off Contribution by Employer	-	1,500
Contributions by Employees	1,374	1,473
Other Income	40	66
Benefits paid / Settled	<u>(4,946)</u>	<u>(4,213)</u>
Closing value	<u>205,891</u>	<u>189,090</u>

17. (b) (iii) Analysis of movement in the value of the benefit obligations

	2021 €'000	2020 €'000
Opening value	(297,546)	(267,756)
Service Cost (excluding cost of insuring death in service benefits)	(6,342)	(6,126)
Interest Cost	(2,066)	(3,320)
Actuarial Gains/(Losses)	(2,317)	(24,557)
Benefits Paid / Settled	<u>4,946</u>	<u>4,213</u>
Closing value	<u>(303,325)</u>	<u>(297,546)</u>

17. (c) Description of the Scheme and Actuarial Assumptions

The Board operates an externally funded defined benefit pension scheme for employees, which is contributory. The assets of the scheme are held separately from the Board. The benefits under the pension scheme are funded by contributions from the Board and the members. The level of contributions from the Board is determined following regular reviews by an independent qualified actuary.

The assumptions underlying the actuarial valuations for which the amounts recognised in the financial statements are determined (including discount rates, rates of increase in future compensation levels and mortality rates) are updated annually based on economic conditions and for any relevant changes to the terms and conditions of the pension and post retirement plans.

The major assumptions used by the actuary to value the benefit obligations for the purpose of FRS102 at the 31st December 2021 and at the previous year-end were:

	At 31/12/21	At 31/12/20
Rate of increase in salaries	1% pa for one year and 2.85% pa plus salary scale	1% for two years and 2.25% pa plus salary scale
Rate of increase in pensions in payment	1% for one year and 2.6%pa thereafter	1% for two years and 2.0%pa thereafter
Discount rate	1.25%	0.7%
Inflation assumption	2.1%	1.5%
Expected return on assets	1.25%	0.7%
Life Expectancy of Male/Female aged 65	23.3/25.5 years	23.3/25.4 years
Life Expectancy at 65 of a Male/Female now aged 45	24.9/27.1 years	24.9/27.1 years

Under FRS 102 the expected return on assets is calculated using the discount rate.

Seirbhís Fuilastriúcháin na hÉireann
Irish Blood Transfusion Service

Notes to the Financial Statements for the year ended 31st December 2021 *continued*

The actual return on the scheme's assets compared to the expected return was as follows:

	2021 €'000	2020 €'000
Actual return on scheme assets	16,665	11,133
Expected return on scheme assets	<u>1,324</u>	<u>2,208</u>
Difference between actual and expected return	<u>15,341</u>	<u>8,925</u>

17. (d) History of defined benefit obligations, assets and experience gains and losses

	2021 €'000	2020 €'000	2019 €'000	2018 €'000	2017 €'000
Fair Value of plan assets	205,891	189,090	175,498	154,374	156,577
Present Value of accrued liabilities	(303,325)	(297,546)	(267,756)	(237,672)	(238,661)
Deficit	(97,434)	(108,456)	(92,258)	(83,298)	(82,084)
Experience gain/(loss) on plan liabilities	(1,123)	361	2,828	3,594	3,358
Difference between actual and expected return on plan assets	15,341	8,925	15,926	(7,041)	4,933

18. Pensions Information (Single Public Service Pension Scheme)

18. (a) Analysis of total Retirement Benefit costs charged to expenditure

	2021 €'000	2020 €'000
Current service costs	2,938	1,898
Interest on Retirement Benefit Scheme Liabilities	55	61
Employee contributions	(478)	(392)
Total Retirement Benefit costs charged to expenditure	<u>2,515</u>	<u>1,567</u>

18. (b) Movement in Net Retirement Benefit Liability during the financial year

	2021 €'000	2020 €'000
Net liability at 1 January	(7,928)	(4,870)
Current service cost	(2,938)	(1,898)
Interest costs	(55)	(61)
Actuarial (loss) / gain	(1,040)	(1,118)
Benefits paid	67	19
Closing value	<u>(11,894)</u>	<u>(7,928)</u>

18. (c) Description of the Scheme and Deferred funding

The IBTS operates the Single Public Services Pension Scheme ("Single Scheme"), which is a defined benefit scheme for pensionable public servants appointed on or after 1 January 2013. Single Scheme members' contributions are paid over to the Department of Public Expenditure and Reform (DPER).

The assumptions underlying the actuarial valuation for which the amount recognised in the financial statements is determined (including discount rates, rates of increase in future compensation levels and mortality rates) are updated annually based on economic conditions and for any relevant changes to the terms and conditions of the pension and post retirement plans.

Seirbhís Fuilaeistriúcháin na hÉireann
Irish Blood Transfusion Service

Notes to the Financial Statements for the year ended 31st December 2021 *continued*

The major assumptions used by the actuary to value the benefit obligations for the purpose of FRS102 at the 31st December 2021 and at the previous year-end were:

	At 31/12/21	At 31/12/20
Rate of increase in salaries	1% pa for one year and 2.85% pa plus salary scale	2.5%pa
Rate of increase in pensions in payment	2.1%pa	1.5%pa
Discount rate	1.25%	0.7%
Inflation assumption	2.1%	1.5%
Life Expectancy of Male/Female aged 65	23.3/25.5 years	23.3/25.4 years
Life Expectancy at 65 of a Male/Female now aged 45	24.9/27.1 years	24.9/27.1 years

The IBTS recognises an asset corresponding to the unfunded deferred liability for Retirement Benefit on the basis of the provisions of Section 44 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

The Net Deferred Funding for Retirement Benefit recognised in the Statement of Income and Expenditure was as follows:

	2021	2020
	€'000	€'000
Funding Recoverable in respect of current year costs	2,515	1,567
Pension paid in the year	-	-
Net Deferred Funding	<u>2,515</u>	<u>1,567</u>

The deferred funding asset for Retirement Benefit as at 31 December 2021 amounted to €11,894,000 (2020: €7,928,000)

18. (d) History of defined benefit obligations

	2021	2020
	€'000	€'000
Defined benefit obligations	11,894	7,928
Experience gains / (losses) on Scheme Liabilities		
Amount	(301)	308
Percentage of Scheme Liabilities	2.5%	3.9%

19. Product Liability

The Board has to meet the first €317,435 in respect of product liability claims, annually, with the State carrying the indemnity for the excess.

20. Provisions

Haemoglobin Device

The IBTS introduced a new device to measure Haemoglobin (Hb) levels in donors in July 2014. This device was in use in clinics until October 2015, when it was replaced. The devices used previously were reintroduced. Nine donors took legal action against the Board and one of these cases remains ongoing at the reporting date. The Board has made provision for this case in the Financial Statements.

Seirbhís Fuilaeistriúcháin na hÉireann Irish Blood Transfusion Service

Notes to the Financial Statements for the year ended 31st December 2021 *continued*

21. Contingent liabilities

Some possible claims, arising from alleged delay in informing test results, have been intimated in the past. The Board has been advised that it is not possible to quantify the financial exposure, if any, in respect of these cases given that information about such cases is limited to date. The extent of donors' losses, if any, resulting from such delays is unknown. However, these cases have been so long inactive that our legal advisors consider these cases to be practically defunct.

22. Capital commitments

There were capital commitments of €2.335 million at 31st December 2021.

23. Related party transactions

There have been no transactions with related parties, which require disclosure under FRS102.

24. IBTS Properties

The IBTS occupies nine properties as listed on page 1. One of these properties, the National Blood Centre is owned by the Board and is situated on land leased to it. A second property, the Cork Centre, is held under licence. The remaining seven properties are held on commercial leases.

Land and Buildings

The Board has the following future minimum lease payments under non-cancellable operating leases for each of the following periods.

	2021	2020
	€'000	€'000
Not later than one year	273	308
Later than one year and not later than five years	776	951
Later than five years	<u>818</u>	<u>836</u>
	<u>1,867</u>	<u>2,095</u>

25. Approval of the Financial Statements

The financial statements were approved by the Board on the 13th June 2022.

Seirbhís Fuilastriúcháin na hÉireann

Irish Blood Transfusion Service

Ráitis airgeadais don bhliain dar críoch an 31 Nollaig 2021

Seirbhís Fuilastriúcháin na hÉireann
Irish Blood Transfusion Service

Ráitis Airgeadais don bhliain dar críoch an 31 Nollaig 2021

Leathanach	Clár na nÁbhar
1	Suíomhanna agus Eolas Eile
2 – 3	Ráiteas faoi Rialú Innheánach
4 – 7	Ráiteas Rialachais agus Tuairisc Chomhaltaí an Bhoird
8 – 9	Tuairisc an Ard-Reachtair Cuntas agus Ciste
10	Ráiteas Ioncaim agus Caiteachais
11	Ráiteas Ioncaim Chuimsithigh
12	Ráiteas faoi Athruithe sa Chuntas Cúlchistí agus Caipitil
13	Ráiteas ar Staid an Airgeadais
14	Ráiteas Sreafaí Airgid
15 – 27	Nótaí a ghabhann leis na Ráitis Airgeadais

Seirbhís Fuilistriúcháin na hÉireann
Irish Blood Transfusion Service
Ionad Náisiúnta Fola
Sráid San Séamas
Baile Átha Cliath 8

Suíomhanna agus Eolas Eile

Iniúcháirí: An tArd-Reachtaire Cuntas agus Ciste
3A Sráid an Mhéara Uachtarach
Baile Átha Cliath 1

Dlíodóirí: Byrne Wallace
88 Sráid Fhearchair
Baile Átha Cliath 2
D02 DK18

Baincéirí: Bainc-Aontas Éireann Cpt
7/12 Sráid an Dáma
Baile Átha Cliath 2

Bainc-Aontas Éireann Cpt
Brainse Steirling
An Rannóg Chorpáraideach
Teach Ashford
Sráid na Teamhrach
Baile Átha Cliath 2

Banc na hÉireann
2 Faiche an Choláiste
Baile Átha Cliath 2

Ionaid: **Ceanncheathrú**
Ionad Náisiúnta Fola
Sráid San Séamas
Baile Átha Cliath 8
D08 NH5R

Ionad Chorcaí
Ospidéal Naomh Fionnbarra
Bóthar Dhúglais
Corcaigh
T12 Y319

Clinic Deonaithe Fola Bhaile Átha Cliath
2 hUrlár 2-5 Sráid D'Olier
Baile Átha Cliath 2
D02 TK51

Clinic Deonaithe Fola Stigh Lorgan
6 Seanbhóthar Bhaile Átha Cliath
Stigh Lorgan
Contae Bhaile Átha Cliath
A94 NX47

Ionad Bhaile Átha Fhirdhia
Sráid Eoin
Baile Átha Fhirdhia
Contae Bhaile Átha Cliath
Contae Lú
A92 HCP4

Ionad Cheatharlach
Eastát Tionsclaíochta Bhaile Mhic
Thiarnáin
Bóthar Bhaile Haicéid
Ceatharlach
R93 AC82

Ionad Luimnigh
Teach Carrig
Ascaill Chloch an Chéitinnigh
Páirc Ghnó an Ráithín
Luimneach
V94 AH97

Ionad Thuama
Aonad 49
Páirc Ghnó N17
Tuaim, Contae na Gaillimhe
H54 CP79
V94 AH97

Aonad 2
Páirc Ghnó Beechtree
Tuaim, Contae na Gaillimhe
H54 P229

Seirbhís Fuilistriúcháin na hÉireann Irish Blood Transfusion Service

Ráiteas faoi Rialú Immheánach

Raon Freagrachta

Thar cheann Bhord SFÉ, dearbhaím freagracht an Bhoird as cothabháil agus oibriú chóras éifeachtach an rialaithe inmheánaigh a chinntiú. Faoin bhfreagracht sin cuirtear ceanglais an Chóid Chleachtais chun Comhlachtaí Stáit a Rialú (2016) san áireamh.

Cuspóir an Chórais Rialaithe Inmheánaigh

Dearadh an córas rialaithe inmheánaigh chun riosca a bhainistiú go leibhéal inghlactha seachas é a díchur. Mar sin, ní féidir leis an gcóras ach cinnteacht réasúnta, cinnteacht nach bhfuil iomlán, a chur ar fáil go bhfuil na sócmhainní á gcosaint agus na hidirbhearta á n-údarú agus á dtaifeadh i gceart, agus go ndéantar botúin nó mírialtachtaí ábhartha a chosc nó a aimsiú go tráthúil.

Tá an córas rialaithe inmheánaigh, atá ag teacht le treoir eisithe ag an Roinn Caiteachais Phoiblí agus Athchóirithe, i bhfeidhm sa SFÉ don bhliain dar críoch an 31 Nollaig 2021 agus suas go dáta faofa na Ráiteas Airgeadais.

An Cumas Riosca a Láimhseáil

Tá Coiste um Iniúcháireacht, Riosca agus Comhlíonadh ag SFÉ ar a bhfuil triúr comhaltaí Boird agus comhalta seachtrach amháin, a bhfuil saineolas airgeadais agus iniúchta acu. Tháinig an Coiste um Iniúcháireacht, Riosca agus Comhlíonadh le chéile cúig huaire in 2021.

Tá feidhm iniúchta inmheánaigh curtha ar bun ag SFÉ chomh maith ag a bhfuil acmhainní leordhóthanacha agus tugann SFÉ faoi chlár oibre a shocraítear leis an gCoiste um Iniúcháireacht, Riosca agus Comhlíonadh.

Tá creat bainistíochta riosca forbartha ag an gCoiste um Iniúcháireacht, Riosca agus Comhlíonadh trínar féidir inghlacthacht riosca an Bhoird a thabhairt le fios, creat ina dtugtar cuntas ar phróisis bainistíochta riosca atá i bhfeidhm agus ar ról agus freagrachtaí na foirne maidir le riosca. Leis an gcreat, leagtar amach an ról atá freagrach i gcás gach riosca, an próiseas athbhreithnithe atá i bhfeidhm chun an lucht bainistíochta a chur ar an eolas faoi rioscaí nua atá ag teacht chun cinn agus laig rialála, agus an ról leis an bhfreagracht a glacadh as rioscaí agus rialuithe laistigh dá raon oibre féin.

An Creat Riosca agus Rialaithe

Tá córas bainistíochta riosca curtha i bhfeidhm ag SFÉ a aithníonn agus a thuairiscíonn príomhrioscaí atá os comhair SFÉ agus rinneadh na príomhrioscaí sin a aithint, a mheas agus a ghrádú de réir a dtábhachta. Déantar an clár a athbhreithniú agus a nuashonrú ag an bhFoireann um Bainistiú Feidhmiúcháin go ráithiúil agus déantar athbhreithniú air ag cruinnithe an Choiste um Iniúcháireacht, Riosca agus Comhlíonadh, áit a dtugann an Bainisteoir Riosca agus Athléimneachta nuashonrú faoi bhainistíocht riosca agus faoin gclár rioscaí. Déantar toradh na measúnuithe sin a úsáid chun acmhainní a phleanáil agus a leithdháileadh chun a chinntiú go ndéantar rioscaí a bhainistiú go leibhéal inghlactha.

Sa chlár rioscaí tugtar cuntas ar na rialuithe agus gníomhartha atá de dhíth chun rioscaí, agus an fhreagracht as feidhmiú rialuithe a shanntar do chomhaltaí foirne ar leith, a mhaolú. Dearbhaím go bhfuil timpeallacht rialaithe i bhfeidhm lena mbaineann na gnéithe seo a leanas:

- nósanna imeachta do na príomhphróisis ghnó go léir taifeadta,
- freagrachtaí airgeadais sannta ag an leibhéal bainistíochta, mar aon le freagracht chomhfhreagrach,
- córas buiséadaithe iomchuí, le buiséad bliantúil a ndéanann an lucht ardbhainistíochta athbhreithniú air,
- córais atá dírithe ar shlándaíl na gcóras teicneolaíochta faisnéise agus cumarsáide a chinntiú,
- córais curtha i bhfeidhm chun na sócmhainní a chosaint, mar aon le
- nósanna imeachta rialaithe ar mhaoiniú deontais go gníomhaíochtaí seachtracha a chinntiú go ndéantar rialú leordhóthanach ar fhaomhadh deontas, agus monatóireacht agus athbhreithniú ar dheontaithe, chun a chinntiú gur cuireadh an maoiniú deontais i bhfeidhm chun na críche atá beartaithe.

Monatóireacht agus Athbhreithniú Leanúnach

Cuireadh ar bun nósanna imeachta foirmiúla chun monatóireacht a dhéanamh ar phróisis rialaithe agus déantar easnaimh rialaithe a chur in iúl dóibh siúd atá freagrach as gníomh ceartaitheach a dhéanamh agus don Lucht Bainistíochta Feidhmiúcháin agus don Bhord, nuair is cuí, go tráthúil. Dearbhaím go bhfuil na córais mhonatóireachta leanúnacha seo a leanas i bhfeidhm:

- aithníodh príomhrioscaí agus rialuithe bainteachta agus cuireadh próisis i bhfeidhm chun monatóireacht a dhéanamh ar fheidhmiú na príomhrialuithe sin agus chun aon easnaimh aitheanta a thuairisciú,
- cuireadh ar bun socruithe tuairiscithe ag gach leibhéal ar sannadh freagracht as bainistíocht airgeadais, agus
- déanann an lucht ardbhainistíochta athbhreithniú rialta ar fheidhmíocht thréimhsiúil agus bhliantúil agus ar thuarascálacha airgeadais a léiríonn feidhmíocht le taobh buiséid.

Seirbhís Fuilastriúcháin na hÉireann Irish Blood Transfusion Service

Ráiteas faoi Rialú Inmheánach ar lean

Soláthar

Dearbhaím go bhfuil nósanna imeachta i bhfeidhm ag SFÉ chun comhlíonadh le rialacha agus treoracha reatha soláthair a chinntiú.

Fadhbanna Rialaithe Inmheánaigh

In 2020 tugadh faoi deara nár tharla tairiscint iomaíoch maidir le soláthar masc máinliachta. Chuaigh SFÉ i dteagmháil le FSS agus tá próiseas ar bun anois maidir le conradh náisiúnta a shocrú chun trealamh cosanta pearsanta a fháil. Níor aithníodh aon fhadhbanna rialaithe inmheánaigh eile in 2021.

Le linn 2021 bhí tionchar leanúnach ag Covid 19 ar an eagraíocht iomlán, agus bhí leibhéil éagsúla srianta i bhfeidhm le linn na bliana. Lean SFÉ ar aghaidh agus múnla coinne i bhfeidhm ina cuid clinicí agus lean go leor comhaltaí foirne a bhí lonnaithe san oifig ag obair ón mbaile. Le linn an ama sin, bhí cáilíocht agus rialuithe ina gcuid lárnach fós de phróisis laistigh de SFÉ.

Athbhreithniú ar Éifeachtúlacht

Dearbhaím go bhfuil nósanna imeachta ag SFÉ chun monatóireacht a dhéanamh ar éifeachtúlacht a nósanna imeachta bainistíochta riosca agus rialaithe. Tá monatóireacht agus athbhreithniú SFÉ ar éifeachtúlacht an chórais rialaithe airgeadais treoraithe ag obair na n-íniúcháirí inmheánacha agus seachtracha, an Coiste um Iniúcháireacht, Riosca agus Comhlíonadh a dhéanann maoirseacht ar a n-obair, agus lucht ardbhainistíochta laistigh de SFÉ atá freagrach as forbairt agus cothabháil an chreata rialaithe inmheánaigh airgeadais.

Dearbhaím gur rinneadh athbhreithniú bliantúil ag an mBord ar éifeachtúlacht na rialuithe inmheánacha i gcomhair 2021.

Sínithe thar ceann an Bhoird

Deirdre-Ann Barr
An Cathaoirleach Gníomhach

Dáta: 13 Meitheamh 2022

Seirbhís Fuilaeistriúcháin na hÉireann Irish Blood Transfusion Service

Ráiteas Rialachais agus Tuairisc Chomhaltaí an Bhoird

Rialachas

Bunaíodh Bord Sheirbhís Fuilaeistriúcháin na hÉireann faoin Ordú um an mBord Seirbhíse Fuilaeistriúcháin (Bunú), I.R. 78/1965. Leagadh amach feidhmeanna an Bhoird i gcuid a ceathair den Acht sin. Tá an Bord freagrach don Aire Sláinte agus freagrach as dea-rialachas a chinntiú agus déanann sé é sin trí chuspóirí agus spriocanna straitéiseacha a shocrú agus cinntiú straitéiseacha a dhéanamh maidir leis na príomhcheisteanna gnó go léir. Tá an bhainistíocht ó lá go lá agus rialú agus stiúradh Sheirbhís Fuilaeistriúcháin na hÉireann faoi chúram an Phríomhfheidhmeannaigh (PF) agus na foirne arbhainistíochta. Ní mór don PF agus don fhoireann arbhainistíochta treoir leathan straitéiseach, arna leagadh amach ag an mBord, a leanúint, agus ní mór dóibh a chinntiú go bhfuil léirtheiscint ag gach comhalta den Bhord ar na príomhghníomhaíochtaí agus cinntiú a bhaineann leis an eintiteas, agus ar aon riosca suntasach a d'fhéadfadh teacht chun cinn. Feidhmíonn an PF mar idirghabhálaí díreach idir an Bord agus lucht bainistíochta Sheirbhís Fuilaeistriúcháin na hÉireann.

Freagrachtaí an Bhoird

Tá obair agus freagrachtaí an Bhoird leagtha amach san Ordú um an mBord Seirbhíse Fuilaeistriúcháin (Bunú), I.R. 78/1965. Tá na cúrsaí atá le cinneadh ag an mBord amháin le fáil i lámhleabhar an Bhoird. I measc na míreanna buana a mheasann an Bord tá:

- dearbhuithe leasa,
- Tuairisc an Phríomhfheidhmeannaigh,
- Tuairiscí agus miontuairiscí ó fhochoistí an Bhoird,
- tuairiscí feidhmíochta, agus
- cúrsaí forchoimeáda.

Faoi Chuid 20 de I.R. 78/1965, ní mór do Bhord Sheirbhís Fuilaeistriúcháin na hÉireann, cuntais chúí ghnácha ar an airgead a fhaigheann agus a chaitheann sé a choimeád i bhfoirm a d'fhéadfadh a bheith faofa ag an Aire Sláinte, le cead an Aire Caiteachais Phoiblí agus Athchóirithe.

Agus na ráitis airgeadais sin á n-ullmhú, ní mór do Sheirbhís Fuilaeistriúcháin na hÉireann:

- beartais chuntasaíochta oiriúnacha a roghnú agus iad a chur i bhfeidhm go seasta,
- breithiúnais agus meastacháin a dhéanamh atá réasúnta agus stuama,
- na ráitis airgeadais a ullmhú ar bhonn an ghnóthais leantaigh ach sa chás nach bhfuil sé oiriúnach a thiomhdiú go mbeidh sí fós ag feidhmiú, agus
- a rá ar leanadh na caighdeáin chuntasaíochta is infheidhme, faoi réir aon imeacht ábhartha a nochtadh agus a sonraíodh sna ráitis airgeadais.

Tá an Bord freagrach as taifid chuntasaíochta leordhóthanacha a choimeád a nochtann, le cruinneas réasúnta ag am ar bith, a staid airgeadais agus a éascaíonn comhlíonadh na ráiteas airgeadais le cuid 20 de I.R. 78/1965 a chinntiú. Titeann cothabháil agus iomláine eolas corparáideach agus airgeadais shuíomh gréasáin Sheirbhís Fuilaeistriúcháin na hÉireann faoi chúram an Bhoird.

Tá an Bord freagrach as an bplean agus buiséad bliantúil a fhaomhadh. Rinneadh measúnú ar fheidhmíocht Sheirbhís Fuilaeistriúcháin na hÉireann faoi threoir an phlean bhliantúil ag cruinniú an Bhoird ar an 22 Samhain 2021 agus déanfar ceann i dtaobh an bhuiséid ar an 13 Meitheamh 2022.

Tá an Bord freagrach as a shócmhainní a chosaint chomh maith agus, mar sin, as bearta réasúnta a dhéanamh chun calaois agus mírialtachtaí eile a chosc agus a aimsiú.

Measann an Bord go bhfuil léargas fírinneach cóir ar fheidhmíocht airgeadais agus ar staid airgeadais Sheirbhís Fuilaeistriúcháin na hÉireann, ar an 31 Nollaig 2021, sna ráitis airgeadais.

Struchtúr an Bhoird

Tá Cathaoirleach agus aon ghnáthchomhalta déag ar an mBord, iad go léir ceaptha ag an Aire Sláinte. Ceaptar comhaltaí an Bhoird ar an gcéad dul síos ar feadh tréimhse trí bliana agus beartaítear teacht le chéile sé huair sa bhliain agus nuair is gá. Leagtar amach sa tábla thíos tréimhse cheapacháin na gcomhaltaí reatha:

Seirbhís Fuilaidriúcháin na hÉireann Irish Blood Transfusion Service

Ráiteas Rialachais agus Tuairisc Chomhaltaí an Bhoird ar lean

Comhalta Boird	Ról	Dáta Ceaptha
Iníon L Hickey*	Cathaoirleach	14 Feabhra 2013
Iníon DA Barr**	An Cathaoirleach Gníomhach	5 Márta 2019
An tUasal B O'Mahony	Gnáthchomhalta	11 Meitheamh 2012
An Dr E Kenny	Gnáthchomhalta	21 Bealtaine 2014
Iníon K Williams	Gnáthchomhalta	21 Bealtaine 2014
An Dr R Desmond	Gnáthchomhalta	20 Iúil 2015
Iníon D Cullivan	Gnáthchomhalta	20 Iúil 2015
An tUasal J Malone	Gnáthchomhalta	20 Iúil 2015
An Dr S Pastila	Gnáthchomhalta	7 Meitheamh 2017
An Dr S Doyle	Gnáthchomhalta	21 Lúnasa 2018
An tUasal D.W. Gray	Gnáthchomhalta	5 Márta 2019
An Dr Sharon Sheehan	Gnáthchomhalta	5 Deireadh Fómhair 2020

* Tháinig deireadh lena téarma ar an 3 Deireadh Fómhair 2021.

** D'fhaomh an Bord Iníon Deirdre-Ann Barr mar Chathaoirleach Gníomhach go dtí go gceaptar Cathaoirleach nua ag an Aire Sláinte

Cuireadh cúig choiste ar bun faoin mBord, mar seo a leanas:

- An Coiste Comhairleach Leighis agus Eolaíochta:** a bhfuil a gcomhaltaí go léir ceaptha ag an mBord leighis agus a thugann comhairle don Bhord faoi chúrsaí a bhaineann le leigheas, amhail faireachas víris, víris éiritheacha agus beartais iarchurtha. Tá an Dr Elizabeth Kenny ina cathaoirleach ar an gCoiste Comhairleach Leighis, agus tháinig an Coiste le chéile sé huairé in 2021.
- An Coiste um Iniúchóireacht, Riosca agus Comhlíonadh:** ar a bhfuil triúr comhaltaí Boird agus comhalta seachtrach amháin. Is é ról an Choiste um Iniúchóireacht, Riosca agus Comhlíonadh ná tacú leis an mBord maidir lena fhreagrachtaí as riosca, rialú, agus rialachas agus gealltanais bainteach. Tá an Coiste neamhspleách ó bhainistíocht airgeadais na heagraíochta. Go háirithe, cinntíonn an Coiste go ndéantar monatóireacht ar na córais rialaithe inmheánaigh, gníomhaíochtaí iniúchóireachta san áireamh, go gníomhach agus go neamhspleách. Tugann an Coiste tuairiscí don Bhord i ndiaidh gach cruinnithe, agus go foirmiúil i scríbhinn gach bliain. Is iad seo a leanas comhaltaí Boird an Choiste um Iniúchóireacht, Riosca agus Comhlíonadh: An tUasal David William Gray (Cathaoirleach), Iníon Deirdre-Ann Barr agus Iníon Sharon Sheehan. Bhí cúig chruinniú ag an gCoiste um Iniúchóireacht, Riosca agus Comhlíonadh in 2021.
- An Coiste Airgeadais:** ar a bhfuil triúr comhaltaí Boird. Is é an ról atá ag an gCoiste Airgeadais ná cabhrú leis an mBord lena ról rialála maidir le ceisteanna airgeadais, lena n-áirítear leabhair chuntais iomchuí a choinneáil, cuntais bhliantúla agus buiséad bliantúil a ullmhú, cuntais bhliantúla a chur isteach le haghaidh iniúchta agus na cuntais iniúchta a chur i láthair an Aire Sláinte. Is iad comhaltaí an choiste sin ná: Iníon Kate Williams (Cathaoirleach), an tUasal John Malone agus Iníon Deirdre Cullivan. Bhí cúig chruinniú ag an gCoiste Airgeadais in 2021.
- An Coiste Forbartha Feidhmíochta:** ar a bhfuil beirt chomhaltaí Boird. Is é ról an Choiste Forbartha Feidhmíochta ná tacú leis an mBord agus feidhmíocht an Phríomhfheidhmeannaigh á meas agus an straitéis oiliúna agus forbartha á cur ar fáil. Is iad comhaltaí an choiste sin ná: Iníon Deirdre-Ann Barr (Iníon Linda Hickey go dtí an 3 Deireadh Fómhair 2021) agus Iníon Deirdre Cullivan. Bhí ceithre chruinniú ag an gCoiste Forbartha Feidhmíochta in 2021.
- An Coiste Taighde agus Forbartha:** ar a bhfuil beirt chomhaltaí Boird agus triúr comhaltaí seachtracha. Is é ról an Choiste Taighde agus Forbartha ná maoirseacht a dhéanamh ar chur i bhfeidhm na Straitéis Taighde agus Forbartha agus tionscadail taighde a rialú. Is iad comhaltaí Boird an choiste sin ná an tUasal Brian O'Mahony (Cathaoirleach) agus an tUasal John Malone. Bhí dhá chruinniú ag an gCoiste Taighde agus Forbartha in 2021.

Seirbhís Fuilaeistriúcháin na hÉireann Irish Blood Transfusion Service

Ráiteas Rialachais agus Tuairisc Chomhaltaí an Bhoird ar lean

Sceideal Freastail, Táillí agus Speansas

Tá sceideal freastail ag cruinnithe an Bhoird agus cruinnithe an fhochoiste in 2021 leagtha amach thíos, na táillí a fuair gach comhalta san áireamh:

	Bord	An Coiste Comhairleach Leighis	An Coiste um Iniúcháireacht, Riosca agus Comhlíonadh	An Coiste Airgeadais	An Coiste Forbartha Feidhmíochta	An Coiste Taighde agus Forbartha	Táillí Boird 2021 €
Líon na gCruinnithe	6	6	5	5	4	2	
Iníon L Hickey* (Cathaoirleach)	4	-	-	-	3	-	16,179
Iníon DA Barr** (An Cathaoirleach Gníomhach)	6	-	5	-	1	-	11,970
An tUasal B O'Mahony	6	-	-	-	-	2	-
An Dr E Kenny	6	6	-	-	-	-	-
Iníon K Williams	5	-	-	5	-	-	11,970
An Dr R Desmond	2	5	-	-	-	-	-
Iníon D Cullivan	6	-	-	4	4	-	11,970
An tUasal J Malone	6	-	-	5	-	2	11,970
An Dr S Pastila	6	5	-	-	-	-	11,970
An Dr S Doyle***	1	0	-	-	-	-	-
An tUasal DW Gray	6	-	5	-	-	-	11,970
An Dr Sharon Sheehan	6	-	5	-	-	-	-
							87,999

* Tháinig deireadh lena téarma ar an 3 Deireadh Fómhair 2021.

** D'fhaomh an Bord Deirdre Ann Barr mar Chathaoirleach Gníomhach go dtí go gceaptar Cathaoirleach nua ag an Aire Sláinte

*** Baineann asláithreacht an Dr Doyle lena freagrachtaí sláinte poiblí i dtaobh Covid 19

Bhí cúigear comhaltaí Boird nár bhfuair táille Bhoird faoin bprionsabal Duine Amháin, Tuarastal Amháin.

Níor tabhaíodh aon speansas ag comhaltaí Boird in 2021

Nochtaí atá de dhíth faoin gCód Cleachtas chun Comhlachtaí Stáit a Rialú (2016)

Tá an Bord freagrach as a chinntiú gur chomhlíon Seirbhís Fuilaeistriúcháin na hÉireann ceanglais an Chóid Cleachtas chun Comhlachtaí Stáit a Rialú ("an Cód"), a foilsíodh ag an Roinn Caiteachais Phoiblí agus Athchóirithe i Lúnasa 2016.

Caiteachas ar Fháilteachas

	2021 €'000	2020 €'000
Fáilteachas Foirne	6	7
Fáilteachas Cliant	-	-
	6	7

Taisteal agus Cothabháil

Is féidir caiteachas Taistil agus Cothabhála a rangú mar seo a leanas:

	2021 €'000	2020 €'000
Intíre		
- Bord	-	-
- Fostaithe	584	579
Idirnáisiúnta		
Bord		1
Fostaithe	1	19
	585	599

Seirbhís Fuilaeistriúcháin na hÉireann
Irish Blood Transfusion Service

Ráiteas Rialachais agus Tuairisc Chomhaltaí an Bhoird ar lean

Costais Chomhairliúcháin

	2021	2020
	€'000	€'000
Comhairle Dlí	96	124
Fabhrú na Bliana Roimhe Aisiompaithe	(176)	-
Caidreamh Poiblí/Margaíocht	-	31
Acmhainní Daonna	61	-
Iomlán na gCostas Chomhairliúcháin	(19)	155

Sochair Ghearrthéarmacha Fostaithe

Féach nóta 3(e) a ghabhann leis na Ráitis Airgeadais

An Ráiteas Comhlíonta

Ghlac an Bord leis an gCód Cleachtais chun Comhlachtaí Stáit a Rialú (2016) agus tá nósanna imeachta curtha i bhfeidhm aige chun comhlíonadh leis an gCód a chinntiú. Tá cásanna de sholáthar neamhchomhlíontach nochta sa ráiteas faoi rialú inmheánach.

Thar ceann an Bhoird

Iníon DA Barr

An Cathaoirleach Gníomhach

Dáta: 13 Meitheamh 2022

Iníon K Williams

Comhalta Boird



Ard Reachtair Cuntas agus Ciste **An tArd-Reachtair Cuntas agus Ciste**

Tuairisc le cur faoi bhráid Thithe an Oireachtais

Seirbhís Fuilaidriúcháin na hÉireann

Tuairim faoi na ráitis airgeadais

Rinne mé iniúchadh ar ráitis airgeadais Sheirbhís Fuilaidriúcháin na hÉireann don bhliain dar críoch an 31 Nollaig 2021 de réir mar is gá faoi fhorálacha chuid 5 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú) 1993. Is ionann na ráitis airgeadais agus

an ráiteas ioncaim agus caiteachais

an ráiteas ioncaim chuimsithigh

an ráiteas faoi athruithe sa chuntas cúlchistí agus caipitil

an ráiteas ar staid an airgeadais

an ráiteas sreafaí airgid, agus

na nótaí bainteacha, achoimre ar na beartais chuntasaíochta shuntasacha san áireamh.

Dar liom, tugtar léargas fírinneach cóir sna ráitis airgeadais ar shócmhainní, dliteanais agus staid airgeadais Sheirbhís Fuilaidriúcháin na hÉireann ar an 31 Nollaig 2021 agus ar a hioncam agus caiteachas in 2021 i gcomhréir leis an gCaighdeán um Thuairisciú Airgeadais (FRS) 102 — *An Caighdeán um Thuairisciú Airgeadais is infheidhme sa RA agus i bPoblacht na hÉireann*.

Bonn tuairime

Rinne mé m'iniúchadh ar na ráitis airgeadais de réir na gCaighdeán Idirnáisiúnta Iniúchóireachta (CIIIna) mar atá fógartha ag an Eagraíocht Idirnáisiúnta Uasfhoras Iniúchóireachta. Tá cur síos déanta, in aguisín na tuarascála seo, ar mo chúraimí faoi na caighdeáin sin. Tá mé neamhspleách ó Sheirbhís Fuilaidriúcháin na hÉireann agus chomhlíon mé mo chúraimí eiteiciúla eile de réir na gcaighdeán.

Creidim go bhfuil an fhianaise iniúchta atá faighte agam leordhóthanach agus oiriúnach chun bonn mo thuairime a chur ar fáil.

Tuairisc ar eolas seachas na ráitis airgeadais, agus ar chúrsaí eile

Cuireadh eolas áirithe eile i láthair sna ráitis airgeadais ag Seirbhís Fuilaidriúcháin na hÉireann. Is ionann sin agus an ráiteas faoi rialú inmheánach, agus an ráiteas rialachais agus tuairisc chomhaltaí an Bhoird. Déantar cur síos in aguisín na tuarascála seo ar mo chúraimí i dtaca le tuairisc ar thabhairt ar eolas dá leithéid, agus ar ábhair áirithe eile ar a dhéanaim tuairisc le heisceacht.

Níl aon ní le tuairisciú agam ina leith sin.

Andrew Harkness
Le haghaidh agus thar ceann an
Ard-Reachtair Cuntas agus Ciste
20 Meitheamh 2022

Aguisín na tuarascála

Freagrachtaí chomhaltaí an Bhoird

Mar a mhionsonraítear sa ráiteas rialachais agus tuairisc chomhaltaí an Bhoird, tá comhaltaí an Bhoird freagrach as

- ullmhúchán na ráiteas airgeadais bliantúil san fhoirm a forordaíodh faoi Airteagal 20 d'I.R. Uimhir 78/1965 den Ordú um an mBord Seirbhíse Fuilaisriúcháin (Bunú) 1965
- ráitis airgeadais a thugann léargas fírinneach cóir ag teacht le FRS102 a chinntiú
- rialtacht idirbheart a chinntiú
- úsáid bhonn gnóthais leantaigh na cuntasaióchta a mheas chun a fháil amach an bhfuil sé oiriúnach, agus
- an méid rialaithe inmheánaigh is atá de dhíth, dar leo, chun ullmhúchán na ráiteas airgeadais atá saor ó mhíshonrú ábhartha, de bharr calaoise nó botúin, a éascú.

Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Ní mór dom, faoi Chuid 5 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú) 1993, iniúchadh a dhéanamh ar ráitis airgeadais Sheirbhís Fuilaisriúcháin na hÉireann agus tuairisc a thabhairt orthu sin do Thithe an Oireachtais.

Is é an cuspóir atá agam agus an t-iniúchadh á dhéanamh agam ná cinnteacht réasúnta a fháil maidir le cé acu an bhfuil nó nach bhfuil na ráitis airgeadais ar an iomlán saor ó mhíshonrú ábhartha de bharr calaoise nó botúin. Is ardleibhéal cinnteachta í an chinnteacht réasúnta, ach ní hionann sin is a rá go dtiocfaidh iniúchadh déanta de réir CIIIna ar mhíshonrú ábhartha i gcónaí, más ann dó. Is féidir le míshonruithe teacht chun cinn de bharr calaoise nó botúin agus meastar gur míshonruithe ábhartha iad dá bhféadfaidís go réasúnta, ina n-aonar nó le chéile, tionchar a imirt ar chinntí eacnamaíocha na n-úsáideoirí a dhéantar ar bhonn na ráiteas airgeadais seo.

Mar chuid d'iniúchadh de réir na CIIIna, feidhmím le breithiúnas gairmiúil agus coinnim sceipteachas gairmiúil le linn an iniúchta. Ar an dóigh sin,

- aithním agus déanaim measúnú ar rioscaí míshonruithe ábhartha na ráiteas airgeadais de thoradh calaoise nó botúin; dearaim agus déanaim nósanna imeachta iniúchta atá freagrach do na rioscaí sin; agus faighim fianaise iniúchta atá leordhóthanach agus oiriúnach chun bonn mo thuairime a chur ar fáil. Tá an riosca gan míshonrú ábhartha de thoradh calaoise a aimsiú níos airde ná an riosca ceann a aimsiú de thoradh botúin, mar d'fhéadfadh claonpháirtíocht, brionnú, easnaimh intinneacha, bréagléirithe, nó an rialú inmheánach a shárú a bheith faoi scáth calaoise.
- Faighim tuiscint ar rialú inmheánach a bhaineann leis an iniúchadh, chun nósanna imeachta iniúchta a dhearadh atá oiriúnach sna cúinsí, ach ní fhaighim tuiscint air ar mhaithe le tuairim a chur in iúl ar éifeachtúlacht na rialuithe inmheánacha.
- Déanaim measúnú ar oiriúnacht na mbeartas cuntasaióchta a úsáideadh agus ar réasúntacht na meastachán cuntasaióchta agus nochtai gaolmhara.

- Déanaim cinneadh maidir le hoiriúnacht úsáid bhonn gnóthais leantaigh na cuntasaióchta agus, bunaithe ar an bhfianaise iniúchta a fuarthas, le cibé an bhfuil neamhchinnteacht ábhartha ann a bhaineann le himeachtaí nó coinníollacha a d'fhéadfadh amhras suntasacha a léiriú faoi chumas na Seirbhíse leanúint ar aghaidh mar ghnóthas leantach. Má dhéanaim cinneadh go bhfuil neamhchinnteacht ann, bíonn orm aird a tharraingt i mo thuarascáil ar na nochtai gaolmhara sna ráitis airgeadais, nó, mura bhfuil na nochtai sin leordhóthanach, mo thuairim a mhionathrú. Tá mo chonclúidí bunaithe ar an bhfianaise iniúchta a fuarthas suas go dáta mo thuarascála. Ach d'fhéadfadh imeachtaí nó coinníollacha amach anseo deireadh a chur le leanúint ar aghaidh na Seirbhíse mar ghnóthas leantach.
- Déanaim measúnú ar chur i láthair iomlán, struchtúr agus ábhar na ráiteas airgeadais, na nochtai san áireamh, agus ar cibé an léirítear na bunidirbhearta agus imeachtaí sna ráitis airgeadais i modh a bhaineann cur i láthair cóir amach.

Déanaim cumarsáid leo siúd atá freagrach as an rialachas maidir le raon agus comhuainiú an iniúchta atá socraithe agus torthaí suntasacha an iniúchta, lena n-áirítear aon easnaimh shuntasacha sa rialú inmheánach a aithním le linn m'iniúchta.

Déanaim tuairisc le heisceacht más rud é, i mo thuairim,

- nach bhfuair mé an t-eolas agus na mínithe go léir atá uaim do m'iniúchadh, nó
- nach raibh na taifid chuntasaióchta leordhóthanach chun iniúchadh a dhéanamh ar na ráitis airgeadais go réidh agus mar is cóir, nó
- nach bhfuil na ráitis airgeadais ag teacht leis na taifid chuntasaióchta.

Eolas seachas na ráitis airgeadais

Ní chlúdaíonn mo thuairim faoi na ráitis airgeadais aon eolas eile atá léirithe leis na ráitis sin, agus ní chuirim aon chonclúid chinnteachta fúthu chun tosaigh.

Maidir le m'iniúchadh ar na ráitis airgeadais, faoi na CIIIna ní mór dom aon eolas eile atá curtha i láthair a léamh agus, dá bharr, a mheas an bhfuil an t-eolas eile neamhréireach go hábhartha leis na ráitis airgeadais nó leis an eolas a fuarthas le linn an iniúchta, nó an bhfuil sé míshonraithe go hábhartha ar bhealach eile. Má dhéanaim cinneadh, bunaithe ar an obair atá déanta agam, go bhfuil an t-eolas eile seo míshonraithe go hábhartha, ní mór dom an fhírisc sin a thuairisciú.

Tuairisc a thabhairt ar chúrsaí eile

Déanaim m'iniúchadh agus tagairt á déanamh do na comaoineacha speisialta a bhaineann le comhlachtaí Stáit maidir lena mbainistíocht agus a bhfeidhmiú. Déanaim tuairisc má aithním cúrsaí ábhartha a bhaineann leis an modh a rinneadh gnó poiblí.

Déanaim iarracht fianaise a aimsiú faoi rialtacht na n-idirbheart airgeadais le linn an iniúchta. Déanaim tuairisc má aithním aon chás ábhartha nuair nár úsáideadh airgead poiblí chun na críche a bhí beartaithe nó nuair nár chloígh idirbhearta leis na húdaráis a bhí á rialú.

Seirbhís Fuilaeistriúcháin na hÉireann
Irish Blood Transfusion Service

An Ráiteas Ioncaim agus Caiteachais

don bhliain dar críoch an 31 Nollaig 2021

	<i>Nótaí</i>	2021 €'000	2021 €'000	2020 €'000	2020 €'000
Ioncam					
Díolacháin agus tástálacha	2(a)		69,166		64,760
Deontas na Roinne Sláinte (tástálacha HEV)	2(b)		579		561
Glanchistiúchán iarchurtha (SPSPA)	18(c)		2,515		1,567
Ús a tuilleadh			2		9
Brabús/(Cailteanas) ar dhiúscairt sócmhainní seasta			251		1
Ioncam iomlán			<u>72,513</u>		<u>66,898</u>
Caiteachas					
Costais foirne	3	40,664		39,358	
Costais phróiseála	5	15,400		14,431	
Speansais ghinearálta	6	12,406		10,900	
Costais bhailiúcháin	8	4,205		3,932	
Muirir airgeadais	9	215		(41)	
Dímheas		3,640		3,473	
Deontais Caipitil Amúchta		(1,751)		(1,749)	
Caiteachas Iomlán			<u>74,779</u>		<u>70,304</u>
Barrachas/(easnamh) iomlán			(2,266)		(3,406)

Tá an ráiteas sreafaí airgid agus na nótaí 1- 25 mar chuid de na ráitis airgeadais seo.

Thar ceann chomhaltaí an bhoird

Iníon DA Barr

 An Cathaoirleach Gníomhach

Iníon K Williams

 Comhalta boird

Dáta: 13 Meitheamh 2022

Seirbhís Fuilaeistriúcháin na hÉireann
Irish Blood Transfusion Service

Ráiteas Ioncaim Chuimsithigh

don bhliain dar críoch an 31 Nollaig 2021

	<i>Nótaí</i>	2021 €'000	2020 €'000
Barrachas/(Easnamh) don bhliain		(2,266)	(3,406)
Toradh iarbhír lúide toradh ionchais ar shócmhainní scéime príomhphinsin	<i>17(c)</i>	15,341	8,925
Gnóthachan/(caillteanas) ó thaithí ar dhliteanais scéime príomhphinsin	<i>17(b)(iii)</i>	(1,123)	361
Athruithe ar thoimhdí scéime príomhphinsin	<i>17(b)(iii)</i>	(1,194)	(24,918)
Gnóthachan/(caillteanas) ó thaithí SPSPA	<i>18(d)</i>	(301)	308
Athrú ar Thoimhdí SPSPA		(739)	(1,426)
Coigeartú do Chistiúchán Iarchurtha SPSPA		1,040	1,118
Barrachas/(caillteanas) iomlán aitheanta ón tsraith ráiteas airgeadais dheireadh		10,758	(19,038)

Tá an ráiteas sreafaí airgid agus na nótaí 1- 25 mar chuid de na ráitis airgeadais seo.

Thar ceann chomhaltaí an bhoird

Iníon DA Barr

An Cathaoirleach Gníomhach

Iníon K Williams

Comhalta Boird

Dáta: 13 Meitheamh 2022

Seirbhís Fuilaidriúcháin na hÉireann
Irish Blood Transfusion Service

An Ráiteas faoi Athruithe sa Chuntas Cúlchistí agus Caipitil

ar an 31 Nollaig 2021

	Cúlchistí Ioncaim €'000	Cúlchistí Caipitil €'000	Cúlchistí Taighde €'000	Iomlán €'000
Iarmhéid tosaigh ar an 1 Eanáir 2020	(63,974)	10,588	2,271	(51,115)
Barrachas/(Easnamh) don bhliain roimh leithreasáí	(3,406)	-	-	(3,406)
Aistriú	(445)	2	443	-
Gnóthachan/(caillteanas) achtúireach ar phinsean	(15,632)	-	-	(15,632)
Ag deireadh na bliana 2020	<u>(83,457)</u>	<u>10,590</u>	<u>2,714</u>	<u>(70,153)</u>

	Cúlchistí Ioncaim €'000	Cúlchistí Caipitil €'000	Cúlchistí Taighde €'000	Iomlán €'000
Iarmhéid tosaigh ar an 1 Eanáir 2021	(83,457)	10,590	2,714	(70,153)
Barrachas/(Easnamh) don bhliain roimh leithreasáí	(2,266)	-	-	(2,266)
Aistriú	(164)	-	164	-
Gnóthachan/(caillteanas) achtúireach ar phinsean	13,024	-	-	13,024
Ag deireadh na bliana 2021	<u>(72,863)</u>	<u>10,590</u>	<u>2,878</u>	<u>(59,395)</u>

Tá an ráiteas sreafaí airgid agus na nótaí 1- 25 mar chuid de na ráitis airgeadais seo.

Thar ceann chomhaltaí an bhoird

Iníon DA Barr

An Cathaoirleach Gníomhach

Iníon K Williams

Comhalta boird

Dáta: 13 Meitheamh 2022

Seirbhís Fuilaeistriúcháin na hÉireann
Irish Blood Transfusion Service

Ráiteas ar Staid an Airgeadais

ar an 31 Nollaig 2021

	<i>Nótaí</i>	2021 €'000	2021 €'000	2020 €'000	2020 €'000
Sócmhainní Seasta					
Sócmhainní inláimhsithe	10		10,383		12,482
Sócmhainní Reatha					
Stoc	13	2,509		3,750	
Féichiúnaithe	11	9,060		8,193	
Airgead sa bhanc agus airgead tirim	16	29,811		29,433	
		41,380		<u>41,376</u>	
Creidiúnaithe: méideanna a bheidh dlite laistigh de bhliain amháin					
Creidiúnaithe agus Fabhrúithe	12	7,832		<u>7,943</u>	
		7,832		7,943	
Glansócmhainní Reatha					
			33,548		<u>33,433</u>
Iomlán na sócmhainní					
			43,931		45,915
Creidiúnaithe: méideanna a bheidh dlite i ndiaidh breis is bliain amháin					
			–		–
Soláthar le haghaidh dliteanas agus táillí					
Sócmhainn Sochair Scoir Iarchurtha	18(c)		11,894		7,928
Scéim dualgais scoir SPSPA	18(b)		(11,894)		(7,928)
Scéim dualgais scoir SFÉ	17(b)(i)		(97,434)		(108,456)
Glandliteanais			(53,503)		<u>(62,541)</u>
Cúlchistí					
Deontas Caipitil	14		5,892		7,612
Cúlchiste Caipitil			10,590		10,590
Cúlchiste Taighde			2,878		2,714
Barrachas/(Easnamh) Carnach			(72,863)		(83,457)
			(53,503)		<u>(62,541)</u>

Tá an ráiteas sreafaí airgid agus na nótaí 1- 25 mar chuid de na ráitis airgeadais seo.

Thar ceann chomhaltaí an bhoird

Iníon DA Barr

 An Cathaoirleach Gníomhach

Iníon K Williams

 Comhalta Boird

Dáta: 13 Meitheamh 2022

Seirbhís Fuilaeistriúcháin na hÉireann
Irish Blood Transfusion Service

Ráiteas Sreafaí Airgid

don bhliain dar críoch an 31 Nollaig 2021

	<i>Nótaí</i>	2021	2020
		€'000	€'000
Réiteach an bharrachais oibriúcháin le glan-insreabhadh airgid ó ghníomhaíochtaí oibriúcháin			
Barrachas/(easnamh) oibriúcháin		(2,266)	(3,406)
Táille phinsin lúide ranníocaíochtaí a íocadh		2,002	566
Dímheas		3,640	3,473
Deontas caipitil amúchta		(1,751)	(1,749)
(Méadú)/Laghdú i stoic		1,241	(1,230)
(Méadú)/Laghdú i bhféichiúnaithe		(867)	199
(Méadú)/Laghdú i gcreidiúnaithe		(126)	153
Ús infhaighte	<i>15</i>	(2)	(9)
Ús iníoctha	<i>15</i>	15	21
(Brabús)/Caillteanas ar dhíol sócmhainní seasta		(251)	(1)
		<hr/>	<hr/>
Glan-insreabhadh/(eis-sreabhadh) airgid ó ghníomhaíochtaí oibriúcháin		1,635	(1,983)
		<hr/>	<hr/>
Ráiteas Sreafaí Airgid			
Glan-insreabhadh/(eis-sreabhadh) airgid ó ghníomhaíochtaí oibriúcháin		1,635	(1,983)
Torthaí ar infheistíocht agus fónamh ar airgeadas	<i>15</i>	(13)	(12)
Caiteachas Caipitil	<i>15</i>	(1,275)	(1,192)
		<hr/>	<hr/>
		347	(3,187)
Maoiniú – Deontas Caipitil a fuarthas	<i>14</i>	31	-
Méadú/(Laghdú) in airgead tirim agus i gcoibhéisí airgid tirim sa bhliain	<i>16</i>	378	(3,187)
		<hr/>	<hr/>
Réiteach an ghlan-sreabhaidh airgid le gluaiseacht i nglanfhiach			
Méadú/(Laghdú) in airgead tirim agus i gcoibhéisí airgid tirim sa bhliain	<i>16</i>	378	(3,187)
Insreabhadh airgid ó laghdú sna fiacha agus i maoiniú léasa		-	-
Athrú sna glanchistí de thoradh sreafaí airgid		378	(3,187)
Glanchistí ar an 1 Eanáir	<i>16</i>	29,433	32,620
Glanchistí ar an 31 Nollaig	<i>16</i>	29,811	29,433
		<hr/>	<hr/>

Thar ceann chomhaltaí an bhoird

Iníon DA Barr

An Cathaoirleach Gníomhach

Iníon K Williams

Comhalta Boird

Dáta: 13 Meitheamh 2022

Seirbhís Fuilaidriúcháin na hÉireann

Irish Blood Transfusion Service

Nótaí a ghabhann leis na Ráitis Airgeadais don bhliain dar críoch an 31 Nollaig 2021

1. Ráiteas faoi na Beartais Chuntasaíochta

Is iad seo a leanas na beartais chuntasaíochta shuntasacha:

A) Bonn cuntasaíochta

Ullmhaíodh an tsraith seo de Ráitis Airgeadais faoi FRS102.

Cuireadh na beartais chuntasaíochta seo a leanas i bhfeidhm go seasta agus ábhair á bplé a mheastar go bhfuil siad ábhartha i dtaca le ráitis airgeadais Sheirbhís Fuilaidriúcháin na hÉireann. Ullmhaíodh na ráitis airgeadais i gcomhréir le cleachtais chuntasaíochta a bhfuil glacadh leo faoi choinbhinsiún an chostais stairiúil.

Léirítear sna ráitis airgeadais ioncam agus caiteachas an Bhoird a bhaineann le fuil agus táirgí fola a fháil agus a dháileadh. Léirítear iontu chomh maith na costais a bhaineann le hatreorú agus comhairleoireacht daoine áirithe ar a bhfuil VEID agus Heipitíteas C. Léirítear iontu an costas chun íocaíochtaí ex-gratia a chur ar fáil (ní raibh aon íocaíocht dá leithéid in 2021) do dhaoine áirithe a bhfuil Heipitíteas C orthu, íocaíochtaí a bhfuil baint acu le cóir leighis a chur ar na daoine sin le haghaidh Heipitítis C suas go pointe a nglactar le cúiteamh ag eascairt as cinneadh binse cúitimh nó cúirte. Is táille iad na dámhachtainí ó bhinse ar chuntais speisialta a cuireadh ar bun faoi Chodanna 10 agus 11 den Acht um Binse Cúitimh i ndáil le Heipitíteas C 1997. Íoctar na dámhachtainí ag an Roinn Sláinte ó na cuntais speisialta sin.

B) Ioncam

Is ionann ioncam agus luach cóir na comaoine a fuarthas nó a bhí infhaighte i gcomhair díolacháin táirgí nó soláthar seirbhísí i ngnáthchúrsa ghníomhaíochtaí an Bhoird. Léirítear ioncam glan ó fháltais. Aithníonn an Bord ioncam nuair is féidir an méid ioncaim agus an costas gaolmhar a mheas go hiontaofa agus nuair is dóchúil go bhfuil inbhailitheacht na n-infháltais gaolmhar go réasúnta deimhniú. Aithnítear ioncam othair agus seirbhíse ag an am a chuirtear an tseirbhís ar fáil.

C) Sócmhainní seasta inláimhsithe agus dímheas

Luaitear sócmhainní seasta inláimhsithe ag a gcostas lúide dímheas carntha. Ríomhtar dímheas chun costas gach sócmhainne seasta a dhíscríobh de réir méid cothrom thar a saolré ionchais, ag na rátaí bliantúla seo a leanas:

Áitreabh	4%
Áitreabh a fheistiú	10% - 20%
Gléasra agus trealamh	10% - 33.3%
Crua-earraí ríomhaire	33.3%
Bogearraí ríomhaire	33.3%
Mótarfeithiclí	20%

Ní ríomhtar aon dímheas ar shócmhainní atá á bhforbairt.

D) Stoic

Ní chlúdaítear stoic fola agus comhábhar fola, bailithe ó dheontóirí deonacha, sa luacháil stoic. Tabhaíonn an Bord costais chun fuil agus comhábhair fola a bhailiú, costais bhailiúcháin, costais phróiseála agus costais tástála san áireamh. Aithnítear costais dá leithéid sa Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim coinnithe de réir mar a thabhaítear iad. Áirítear an stoc fola agus comhábhar fola ag deireadh na bliana ag luach nialasach. Tá an Bord den tuairim gurb é an beartas seo an ceann is oiriúnaí mar, de bharr sheilfré ghearr táirgí dá leithéid (idir 7 agus 35 lá), ní mór fáil réidh le cuid den stoc atá ann ag deireadh na bliana ina dhiaidh sin. Luacháiltear stoic de tháirgí fola athchuingreacha agus plasma tuaslagóra/glantaigh ag a gcostas nó glanluach inréadaithe, cibé ceann acu sin is ísle.

E) Pinsin

Tá scéim pinsin le sochar sainithe i bhfeidhm ag an mBord agus déantar í a chistiú le ranníocaíochtaí ón mBord agus ó na fostaithe. Déantar sócmhainní na scéime pinsin a thomhas ag úsáid luachanna córa agus coimeádtar na sócmhainní sin i gciste atá riartha leis féin. Leis an scéim cuirtear ar fáil sochair scoir ar bhonn thuarastal deiridh na gcomhaltá. Tá an scéim á riar ag iontaobhaithe neamhspleácha, atá freagrach as an bplean a chistiú go leordhóthanach chun dualgais reatha agus dualgais amach anseo a chomhlíonadh.

Déantar dliteanais scéime pinsin a thomhas ag úsáid mhodh chreidiúint réamh-mheasta an aonaid agus déantar iad a lascainiú ag ráta sochair banna chorparáidigh ar ardcháilíocht de thréimhse inchoimparáide, leis na sreafaí sochair. Aithnítear barrachais nó easnaimh scéime pinsin go hiomlán agus luaitear iad ar éadan an Ráitis ar Staid an Airgeadais.

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Is ionann an táille pinsin sa Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Caipitil Coinnithe agus an costas seirbhíse reatha agus costas seirbhíse san am atá thart móide an difríocht idir an toradh ionchais ar shócmhainní scéime agus an costas úis ar dhliteanais scéime.

Aithnítear gnóthachain agus cailteanais achtúireacha ó athruithe sna toimhdí achtúireacha agus ó thaithí, barrachais agus easnaimh sa Ráiteas Ioncaim Chuimsithigh don bhliain inar tharla siad.

An Scéim Pinsean Seirbhíse Poiblí Aonair

Tá an Scéim Pinsean Seirbhíse Poiblí Aonair (“Scéim Aonair”) i bhfeidhm ag an SFÉ chomh maith. Is scéim le sochar sainithe í an scéim sin, bunaithe ar mheántuarastal gairme, le haghaidh fostaithe sa tseirbhís phoiblí atá inphinsin, a ceapadh ar nó tar éis an 1 Eanáir 2013. Íoctar ranníocaíochtaí chomhaltaí na Scéime Aonair leis an Roinn Caiteachais Phoiblí agus Athchóirithe.

Do chomhaltaí foirne a imíonn ón eagraíocht laistigh de dhá bhliain, tá nósanna imeachta i bhfeidhm chun aon ranníocaíochtaí atá íoctha acu de réir na Scéime a aisíoc.

F) Deontais Caipitil

Déantar deontais caipitil i leith sócmhainní seasta breise a láimhseáil mar chreidmheas iarchurtha agus scaoiltear iad don Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coinnithe go bliantúil, de réir méid cothrom, thar shaolré ionchais na sócmhainní gaolmhara.

G) Deontais Ioncaim

Cuirtear deontais ioncaim infhaighte isteach sa Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coinnithe sa bhliain ina dtabhaítear an caiteachas gaolmhar.

H) Cúlchiste Caipitil

Áirítear cistí, atá curtha ar leataobh le haghaidh forbairt áiseanna an Bhoird, faoi chúlchistí caipitil agus léirítear iad le cúlchistí sa Ráiteas ar Staid an Airgeadais.

I) Taighde

Leithdháileann an Bord 1% dá hioncam lárnach le haghaidh taighde agus forbartha gach bliain, ag teacht leis na moltaí a rinneadh sa phainéal athbhreithnithe maidir le tástáil fola i gcomhair fuilaeistriúcháin in Éirinn a foilsíodh in 2002. Áirítear díolacháin ó fhuil, ó chomhábhair fola agus ó thástáil san ioncam lárnach. Aistrítear go cúlchiste taighde, ag deireadh na bliana, cistí nár caitheadh le linn na bliana airgeadais lena n-úsáid sna blianta atá le teacht. Léirítear na méideanna seo i gcúlchistí sa Ráiteas ar Staid an Airgeadais. Aithnítear caiteachas ar thaighde mar speansas nuair a thabhaítear é.

J) Airgeadraí Iasachta

Déantar idirbhearta ainmnithe in airgeadraí iasachta a aistriú go Euro ag na rátaí malairte a bhí i bhfeidhm ag deireadh na míosa roimh an mhí inár tharla na hidirbhearta.

Déantar sócmhainní agus dliteanais airgeadaíochta ainmnithe in airgeadraí iasachta a aistriú go Euro ag na rátaí malairte a bhí i bhfeidhm ar dháta an Ráitis ar Staid an Airgeadais. Déantar na brabúis nó cailteanais a tharla dá bharr a láimhseáil sa Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coinnithe don bhliain inar tharla siad.

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K) Meastacháin agus Breithiúnais Chuntasafóchta An-Tábhachtacha

i. Gnóthas leantach

Faoi FRS 102, cuid 3.8, ní mór don Bhord Ráitis Airgeadais a ullmhú ar bhonn an ghnóthais leantaigh, mura bhfuil sé á leachtú nó mura bhfuil deireadh tagtha lena fheidhmiú, nó mura bhfuil sé beartaithe é a leachtú nó deireadh a chur lena fheidhmiú, nó mura bhfuil aon rogha réadúil ar fáil amhlaidh a dhéanamh.

I bhfianaise an chaillteanais pinsin de €97.434 milliún, agus na féidearthachta go ndéanfar tuilleadh athruithe ar luach shócmhainní agus dliteanais na scéime pinsin tar éis an dáta tuairiscithe, rinne an Bord, agus é i mbun measúnaithe ar oiriúnacht choincheap an ghnóthais leantaigh don tsraith seo Ráiteas Airgeadais, machnamh ar luachálacha iomlána agus sreabhadh airgid an chiste pinsin don dá mhí dhéag ó dháta faofa na ráiteas airgeadais agus tá sé den tuairim gur féidir leis a dhliteanais iomlána, cistiú scéim pinsin SFÉ san áireamh, a íoc de réir mar a bheidh siad dlite. Sna cúinsí sin measann an Bord go bhfuil coincheap an ghnóthais leantaigh oiriúnach d'ullmhúchán an tsraith seo de Ráitis Airgeadais.

ii. Soláthair

Déanann an Bord soláthar do dhualgais dhlíthiúla agus chuiditheacha arb eol dó atá fós le réiteach ag deireadh bliana. Déantar na soláthair sin go ginearálta bunaithe ar eolas stairiúil nó eolas tábhachtach eile a athraítear nuair is cuí. Meastacháin atá ann, áfach, ar chostais airgeadais imeachtaí go mb'fhéidir nach dtarlódh siad ar feadh roinnt blianta. De thoradh sin agus leibhéal éiginnteachta na dtorthaí deiridh, d'fhéadfadh an toradh féin a bheith difriúil go suntasach ón mheastachán.

Déanann an Bord soláthar do mhéideanna bunaithe ar chomhairle dlí agus ar an meastachán is fearr maidir le costais iomlána a theastaíonn chun cásanna dlí a shocrú.

Déantar soláthar chomh maith do stoc atá mallghluaiseach nó críon nuair is cuí.

Díscríobhtar drochfhiacha aitheanta go dtí an Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coinnithe agus déantar soláthar ar leith le haghaidh aon mhéideanna a bhfuil amhras ann faoina mbailiú.

iii. Cúiteamh Réadmhaoine, Gléasra agus Trealaimh

Déantar sócmhainní atá faoi réir dímheasa a athbhreithniú le haghaidh cúitimh nuair a léirítear le himeachtaí nó athruithe sna cúinsí go mb'fhéidir nach mbeidh an tsuim ghlanluacha in-aisghabhála.

Rinne an Bord athbhreithniú ar shaolré sócmhainne agus luachanna iarmharacha gaolmhara na n-aicmí sócmhainne seasta go léir, agus go háirithe, ar shaolré eacnamaíoch fhónta agus luachanna iarmharacha daingneán agus feisteas, agus shocraigh sé go bhfuil na saolréanna sócmhainne agus luachanna iarmharacha oiriúnach.

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2. Ioncam

2.(a) Díolacháin agus tástálacha

	2021 €'000	2020 €'000
<u>Díolacháin</u>		
Fuil	35,832	34,120
Comhábhair fola	15,196	14,375
Táirgí fola	3,679	3,431
Plasma	1,850	1,762
IVD plasma	255	261
Díolacháin iomlána	<u>56,812</u>	<u>53,949</u>
Tástálacha	<u>12,354</u>	<u>10,811</u>
Iomlán na nDíolachán agus Tástálacha	<u>69,166</u>	<u>64,760</u>

2.(b) Deontas na Roinne Sláinte

In 2016 faomhadh deontas ag an Roinn Sláinte i leith tástáil Víreas Heipitíteas E ó 2016 - 2018. Cuireadh síneadh ama trí bliana leis an deontas go dtí deireadh 2021. Faoin socrú deontais bunaidh, ba é €840,000 an t-uasluach a d'fhéadfadh SFÉ a éileamh in aon bhliain faoi leith. Is é an t-uasmhéid faoin síneadh deontais ná €600,000.

Le linn 2021, bhí ioncam de €579,355 faighte nó infhaighte ag SFÉ ón Roinn Sláinte i leith an deontais atá mionsonraithe thuas. Tagann an t-ioncam sin le caiteachas comhfhreagrach faoi na ceanteidil chaiteachais oiriúnacha.

3. Costais foirne

Ba iad seo a leanas costais phárolla chomhiomlána na bhfostaithe de réir catagóire:

	2021 €'000	2020 €'000
Sochair ghearrthéarmacha foirne	28,672	28,342
Costais leasa shóisialaigh	<u>3,064</u>	<u>2,971</u>
Iomlán na sochar gearrthéarmach foirne	<u>31,736</u>	<u>31,313</u>
Táille pinsin scéim SFÉ (nóta 17(a))	5,973	6,151
Táille pinsin SPSPSA (nóta 18(a))	2,515	1,567
PHI agus Fabhrúithe pinsin	440	582
	<u>40,664</u>	<u>39,613</u>

Luach Saothair

(a) Sochair Chomhiomlána Fostaithe

	2021 €'000	2020 €'000
Sochair Ghearrthéarmacha Foirne	28,672	28,292
Sochair Foirceanta	-	50
Costais Sochair Scoir – scéim SFÉ (nóta 17(a))	5,973	6,151
Costais Sochair Scoir – scéim SPSPA (nóta 18(a))	2,515	1,567
Rannfócaíocht Fostóra le Leas Sóisialach	3,064	2,971
Árachas Sláinte Buan	440	582
	<u>40,664</u>	<u>39,613</u>

(b) Sochair Ghearrthéarmacha Foirne

	2021 €'000	2020 €'000
Bunphá	26,159	25,921
Ragobair	238	211
Liúntais	2,194	2,115
Costais Earcaíochta	81	95
	<u>28,672</u>	<u>28,342</u>

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(c) Príomhphearsanra Bainistíochta

Príomhphearsanra bainistíochta i Seirbhís Fuilaeistriúcháin na hÉireann: an Príomhfheidhmeannach, an Stiúrthóir Náisiúnta Leighis agus Eolaíochta, Stiúrthóir na nOibríochtaí, an Stiúrthóir Cáilíochta agus Comhlíonta, an Stiúrthóir Airgeadais agus an Stiúrthóir Acmhainní Daonna. Tá luach iomlán shochair fostaithe an phríomhphearsanra bainistíochta leagtha amach thíos:

	2021	2020
	€'000	€'000
Tuarastal	863	931
Liúntais	54	52
Sochar Comhchineáil	-	4
	<u>917</u>	<u>987</u>

(d) Pacáiste Luach Saothair an Phríomhfheidhmeannaigh

Fuair an Príomhfheidhmeannach tuarastal de €147,072 in 2021 agus tá sé i dteideal pinsin faoi théarmaí na Scéime Pinsean Seirbhíse Poiblí Aonair.

(e) Bannaí Catagóire Shochair Ghearrthéarmacha Fostaithe do chomhaltaí foirne a thuilleann breis is €60,000

Sochair Ghearrthéarmacha Fostaithe €	2021 Líon na bhFostaithe sa Bhand	2020 Líon na bhFostaithe sa Bhand
60,000 – 69,999	33	35
70,000 – 79,999	32	34
80,000 – 89,999	19	18
90,000 – 99,999	7	12
100,000 – 109,999	6	2
110,000 – 119,999	2	4
120,000 – 129,999	3	2
130,000 – 139,999	1	1
140,000 – 149,999	3	1
160,000 – 169,999	-	1
170,000 – 179,999	-	2
190,000 – 199,999	-	-
200,000 – 209,000	1	3
230,000 – 239,000	2	-
260,000 – 270,000	-	-
270,000 – 280,000	2	4*

* Fuair triúr Comhairleoirí Leighis riaráistí a íocadh faoi shocrú ardchúirte agus áiríodh na riaráistí sin thuas.

Ranníocaíochtaí Aoisliúntais Breise

Ar an 31 Nollaig 2021 bhí na ranníocaíochtaí aoisliúntais breise go léir maidir le comhaltaí foirne sa scéim pinsean seirbhíse poiblí aonair tarchurtha ag an mBord chuig an Roinn Sláinte. Déantar ranníocaíochtaí aoisliúntais breise maidir le comhaltaí foirne i scéim aoisliúntais SFÉ a tharchur chuig scéim pinsin SFÉ.

	Líon 2021	Líon 2020
Ba é meánlíon na ndaoine a bhí fostaithe ag an mBord ná	616	603
Ba é meánlíon na ndaoine coibhéise lán-aimseartha a bhí fostaithe ag an mBord ná	503	488

4. Cáin

Ghlac na Coimisinéirí Ioncaim le héileamh ó Sheirbhís Fuilaeistriúcháin na hÉireann ar Dhíolúine Charthanachta ó cháin.

Seirbhís Fuilaeistriúcháin na hÉireann Irish Blood Transfusion Service

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5. Costais phróiseála	2021	2020
	€'000	€'000
Ceannach táirgí athdhíolta	5,026	4,717
Pacaí fola agus oiriúintí	2,557	2,424
Drugaí, cóirithe, uirlisí agus imoibrithe	7,115	6,791
Coirní	702	499
	<u>15,400</u>	<u>14,431</u>

6. Speansais Ghinearálta	2021	2020
	€'000	€'000
Cíos agus rátaí	1,105	927
Teas, soilsiú agus cumhacht	947	836
Lónadóireacht	401	418
Postas	52	55
Guthán	371	290
Glantachán	707	722
Iompar	621	586
Táillí iniúchóireachta	42	42
Deisiúcháin agus Cothabháil	3,894	3,351
Árachas	364	365
Speansais ilghnéitheacha (nóta 7)	580	575
Tástálacha fola	172	175
Seirbhísí gairmiúla	2,598	1,968
Deontas Taighde	158	-
Táillí dlí agus socraithe	(79)	125
Diúscairt Dramhaíola	209	219
Slándáil	264	246
	<u>12,406</u>	<u>10,900</u>

7. Speansais ilghnéitheacha	2021	2020
	€'000	€'000
Síntiúis agus Foilseacháin	146	151
Sláinte agus Sábháilteacht	34	104
Leas Foirne	159	172
Na Meáin agus Cumarsáid	43	32
Láithreán Athshlánaithe ó Thubaiste	30	31
Ilghnéitheach	168	84
	<u>580</u>	<u>574</u>

Airíodh i Speansais Ilghnéitheacha caiteachas fáilteachais mar atá mionsonraithe sa Ráiteas Rialachais.

8. Costais bhailiúcháin
B'ionann caiteachas a tabhaíodh in 2021 i leith bailiú deonuithe fola agus €4.2 milliún (2020: €3.9 milliún)

9. Muirir airgeadais	2021	2020
	€'000	€'000
Ús agus Táillí Bainc	6	11
Ús agus Táillí Íoca Phrais	9	10
Gluaiseachtaí Ráta Malairte	26	(9)
Drochfhiacha	10	2
Soláthar in aghaidh Drochfhiach	162	(55)
Athraithe Stoic	2	-
	<u>215</u>	<u>(41)</u>

Seirbhís Fuilaeistriúcháin na hÉireann

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Nótaí a ghabhann leis na Ráitis Airgeadais don bhliain dar críoch an 31 Nollaig 2021 *ar lean*

10. Sócmhainní seasta inlámhsithe

<i>Costas</i>	Áitreabh €'000	Gléasra agus trealamh €'000	Crua-earraí ríomhaire €'000	Bogearraí ríomhaire €'000	Sócmhainní atá á bhforbairt €'000	Mótarfh eithiclí €'000	Iomlán €'000
Iarmhéid 1 Eanáir 2021	50,716	14,429	6,024	11,979	807	2,620	86,575
Breisiúcháin sa bhliain	-	112	23	58	1,348	-	1,541
A tugadh in úsáid sa bhliain	150	593	378	698	(1,819)	-	-
Diúscairtí	-	(246)	-	-	-	(1,040)	(1,286)
Iarmhéid 31 Nollaig 2021	50,866	14,888	6,425	12,735	336	1,580	86,830
<i>Dímheas carntha</i>							
Iarmhéid 1 Eanáir 2021	42,302	12,953	5,369	11,060	-	2,409	74,093
Muirear don bhliain	1,839	608	474	579	-	140	3,640
Diúscairtí sa bhliain	-	(246)	-	-	-	(1,040)	(1,286)
Iarmhéid 31 Nollaig 2021	44,141	13,315	5,843	11,639	-	1,509	76,447
Ar an 31 Nollaig 2021	6,725	1,573	582	1,096	336	71	10,383
Ar an 31 Nollaig 2020	8,414	1,476	655	919	807	211	12,482

11. Féichiúnaithe: go léir dlite laistigh de bhliain amháin mura luaitear a mhalairt

	2021 €'000	2020 €'000
Féichiúnaithe trádála	7,287	6,667
Réamhíocaíochtaí agus ioncam fabhráithe	1,773	1,526
	9,060	8,193

12. Creidiúnaithe: méideanna a bheidh dlite laistigh de bhliain amháin

	2021 €'000	2020 €'000
Creidiúnaithe trádála	2,033	2,794
Creidiúnaithe eile, leas sóisialach san áireamh	1,663	1,423
Fabhrú Pá Saoire	989	1,083
Fabhruithe agus Soláthair Eile	3,147	2,643
	7,832	7,943

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I measc na gcreidiúnaithe eile tá na méideanna seo a leanas i leith na cánach agus an leasa shóisialaigh:

	2021	2020
	€'000	€'000
ÍMAT	610	601
ÁSPC	500	485
MSU	119	119
CMÁ	3	2
CSSG	44	25
CBL	387	190
	<u>1,663</u>	<u>1,422</u>

13. Stoic i seilbh ag deireadh bliana

Seo a leanas achoimre ar na príomhchatagóirí stoic a bhí i seilbh ag deireadh bliana:

	2021	2020
	€'000	€'000
Táirgí Fola	685	1,148
Plasma Tuaslagóra/Glantaigh	1,071	1,289
Imoibrithe	172	372
Foirne Bailithe	281	584
Tomhaltais agus Uirlisí In-athúsáidte	177	210
Gradaim Deontóra agus Ábhair Bholscaireachta	57	69
Clódóireacht agus Páipéarachas	29	48
Glantachán agus Lónadóireacht	27	22
Ábhair Phacáistíochta	10	8
Soláthar i leith stoc críon	-	-
	<u>2,509</u>	<u>3,750</u>

Stoic Fola (atá ann ag luach nialasach) 2,927 aonad 2,557 aonad

14. Deontas caipitil

	2021	2020
	€'000	€'000
Iarmhéid ag tús na bliana	7,612	9,361
Faighthe le linn na bliana	31	-
Amúchta i gcoinne dímheasa	(1,751)	(1,749)
	<u>5,892</u>	<u>7,612</u>

Le linn na bliana fuarthas deontas de €31,274 i leith reoiteoirí a ceannaíodh chun plasma téarnaimh a choimeád.

15. Sreafaí Airgid Comhlána

	2021	2020
	€'000	€'000
Torthaí ar infheistíocht agus fónamh ar airgeadas		
Ús faighte	2	9
Ús íochta	(15)	(21)
	<u>(13)</u>	<u>(12)</u>
Caiteachas caipitil		
Íocaíochtaí chun sócmhainní inláimhsithe a fháil	(1,526)	(1,209)
Fáltais ó dhíol sócmhainní seasta	251	17
	<u>(1,275)</u>	<u>(1,192)</u>

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16. Anailís ar athruithe i nglanfhiach

	Ar an 1 Eanáir 2021 €'000	Sreafaí airgid €'000	Ar an 31 Nollaig 2021 €'000
Airgead sa bhanc agus airgead tirim	1,814	377	2,191
Taiscí gearrthéarmacha	<u>27,619</u>	<u>1</u>	<u>27,620</u>
Airgead tirim agus coibhéisí airgid tirim	<u>29,433</u>	<u>378</u>	<u>29,811</u>

17. Eolas ar phinsin (Scéim Aoisliúntais Sheirbhís Fuilaeistriúcháin na hÉireann)

17. (a) Costais Pinsin

Anailís ar an méid a gearradh ar chostais pinsin	2021	2020
	€'000	€'000
Costais seirbhíse	5,231	5,039
Glanchoistais airgeadais	<u>742</u>	<u>1,112</u>
Iomlán a gearradh ar chostais pinsin	<u>5,973</u>	<u>6,151</u>
Anailís ar chostais seirbhíse	2021	2020
	€'000	€'000
Costas seirbhíse reatha	6,342	6,126
Costas a bhaineann le Sochair 'Bás le linn Seirbhíse' a chur faoi árachas	263	386
Lúide Ranníocaíochtaí Fostaithe	<u>(1,374)</u>	<u>(1,473)</u>
Costais seirbhíse iomlána	<u>5,231</u>	<u>5,039</u>
	2021	2020
	€'000	€'000
Toradh ionchais ar shócmhainní plean	1,324	2,208
Ús ar dhliteanais scéime pinsin	<u>(2,066)</u>	<u>(3,320)</u>
Glanchoistas airgeadais	<u>(742)</u>	<u>(1,112)</u>

17. (b) Glan-dliteanas Pinsin

17. (b) (i) Sócmhainní agus Dliteanais Scéime

	2021		2020	
	€'000	%	€'000	%
Ba iad seo a leanas na príomhshócmhainní agus príomhdhliteanais sa scéim:				
Caipiteal gnáthscaireanna	58,081	28%	62,258	33%
Roghanna eile	32,490	16%	31,390	17%
Réadmhaoin	16,941	8%	15,404	8%
Bonneagar	5,995	3%	4,902	2%
Bannaí	87,807	43%	68,247	36%
Airgead tirim	<u>4,577</u>	2%	<u>6,889</u>	4%
Luach cóir iomlán na sócmhainní	205,891	100%	189,090	100%
Luach reatha na ndliteanais scéime	<u>(303,325)</u>		<u>(297,546)</u>	
Glandliteanas pinsin aitheanta sa ráiteas ar staid an airgeadais	<u>(97,434)</u>		<u>(108,456)</u>	

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	2021 €'000	2020 €'000
17. (b) (ii) Anailís ar ghluaiseacht i luach cóir na sócmhainní plean		
Luach tosaigh	189,090	175,498
Toradh Ionchais	1,324	2,208
Gnóthachain / (Cailteanais) achtúireacha	15,341	8,925
Ranníocaíochtaí ag an bhFostóir (lúide an costas a bhain le sochair ‘bás le linn seirbhíse’ a chur faoi árachas)	3,668	3,633
Ranníocaíocht Aonuaire ag an bhFostóir	-	1,500
Ranníocaíochtaí ag na Fostaithe	1,374	1,473
Ioncam Eile	40	66
Sochair a íocadh / a Socraíodh	(4,946)	(4,213)
Luach deiridh	205,891	189,090

17. (b) (iii) Anailís ar ghluaiseacht i luach na ndualgas sochair

	2021 €'000	2020 €'000
Luach tosaigh	(297,546)	(267,756)
Costas Seirbhíse (an costas a bhain le sochair ‘bás le linn seirbhíse’ a chur faoi árachas as an áireamh)	(6,342)	(6,126)
Costas Úis	(2,066)	(3,320)
Gnóthachain/(Cailteanais) achtúireacha	(2,317)	(24,557)
Sochair a Íocadh / a Socraíodh	4,946	4,213
Luach deiridh	(303,325)	(297,546)

17. (c) Cur síos ar an Scéim agus ar Thoimhdí Achtúireacha

Tá scéim pinsin le sochar sainithe d'fhostaithe, atá cistithe go seachtrach agus ranníocach, i bhfeidhm ag an mBord. Coimeádtar sócmhainní na scéime leo féin ón mBord. Déantar na sochair faoin scéim pinsin a chistiú ag ranníocaíochtaí ón mBord agus ó na comhaltaí. Déantar an leibhéal ranníocaíochtaí ón mBord a chinntiú i ndiaidh athbhreithnithe rialta ag achtúire cáilithe neamhspleách.

Na toimhdí a úsáidtear mar bhonn do na luachálacha achtúireacha dá gcinntítear na suimeanna atá aitheanta sna ráitis airgeadais (rátaí lascaine, rátaí méadaithe i leibhéal chúitimh amach anseo agus rátaí báis san áireamh), déantar iad a nuashonrú go bliantúil bunaithe ar choinníollacha eacnamaíocha agus aon athrú ábhartha ar théarmaí agus coinníollacha an phinsin agus na bpleananna iar-scoir.

Ba iad seo a leanas na príomhthoimhdí a úsáideadh ag an achtúire chun na dualgais sochair a luacháil i leith FRS102 ar an 31 Nollaig 2021 agus ag an deireadh bliana roimhe:

	Ar an 31/12/21	Ar an 31/12/20
Ráta méadaithe i dtuarastail	1% sa bhliain le haghaidh bliana amháin agus 2.85% sa bhliain móide scála tuarastail	1% sa bhliain le haghaidh dhá bhliain agus 2.25% sa bhliain móide scála tuarastail
Ráta méadaithe i bpinsin á n-íoc	1% le haghaidh bliana amháin agus 2.6% sa bhliain ina dhiaidh sin	1% le haghaidh dhá bhliain agus 2.0% sa bhliain ina dhiaidh sin
Ráta lascaine	1.25%	0.7%
Toimhde boilscithe	2.1%	1.5%
Toradh ionchais ar shócmhainní	1.25%	0.7%
Ionchas Saoil Fhir/Mhná in aois 65	23.3/25.5 bliain	23.3/25.4 bliain
Ionchas Saoil Fhir/Mhná ag 65 atá in aois 45 anois	24.9/27.1 bliain	24.9/27.1 bliain

Faoi FRS 102 déantar an toradh ionchais ar shócmhainní a ríomh ar ráta lascaine.

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Ba é seo a leanas an toradh iarbhír ar shócmhainní na scéime i gcomparáid leis an toradh ionchais:

	2021	2020
	€'000	€'000
Toradh iarbhír ar shócmhainní scéime	16,665	11,133
Toradh ionchais ar shócmhainní scéime	1,324	2,208
Difríocht idir an toradh iarbhír agus an toradh ionchais	15,341	8,925

17. (d) Stair na n-oibleagáidí sochar sainithe, na sócmhainní agus na ngnóthachan agus cailteanas ó thaithí

	2021	2020	2019	2018	2017
	€'000	€'000	€'000	€'000	€'000
Luach Cóir na sócmhainní plean	205,891	189,090	175,498	154,374	156,577
Luach Láithreach na ndlíteanas fabhraithe	(303,325)	(297,546)	(267,756)	(237,672)	(238,661)
Easnamh	(97,434)	(108,456)	(92,258)	(83,298)	(82,084)
Gnóthachan/(cailteanas) ó thaithí ar dhlíteanas phlean	(1,123)	361	2,828	3,594	3,358
Difríocht idir an toradh iarbhír agus an toradh ionchais ar shócmhainní plean	15,341	8,925	15,926	(7,041)	4,933

18. Eolas Pinsean (An Scéim Pinsean Seirbhíse Poiblí Aonair)

18. (a) Anailís ar iomlán na gcostas Sochair Scoir a gearradh ar chaiteachas

	2021	2020
	€'000	€'000
Costais seirbhíse reatha	2,938	1,898
Ús ar Dhlíteanas Scéime Sochair Scoir	55	61
Ranníocaíochtaí fostaithe	(478)	(392)
Iomlán na gcostas Sochair Scoir a gearradh ar chaiteachas	2,515	1,567

18. (b) Gluaiseacht i nGlan-dlíteanas Sochair Scoir le linn na bliana airgeadais

	2021	2020
	€'000	€'000
Glandlíteanas ar an 1 Eanáir	(7,928)	(4,870)
Costas seirbhíse reatha	(2,938)	(1,898)
Costais úis	(55)	(61)
(Cailteanas) / gnóthachan achtúireach	(1,040)	(1,118)
Sochair a íocadh	67	19
Luach deiridh	(11,894)	(7,928)

18. (c) Cur síos ar an Scéim agus Cistiúchán iarchurtha

Tá an Scéim Pinsean Seirbhíse Poiblí Aonair (“Scéim Aonair”) i bhfeidhm ag an SFÉ. Is scéim le sochar sainithe í an scéim sin le haghaidh fostaithe sa tseirbhís phoiblí atá inphinsin, a ceapadh ar nó tar éis an 1 Eanáir 2013. Íoctar ranníocaíochtaí chomhaltaí na Scéime Aonair leis an Roinn Caiteachais Phoiblí agus Athchóirithe.

Na toimhdí a úsáidtear mar bhonn don luacháil achtúireach dá cinntítear an tsuim atá aitheanta sna ráitis airgeadais (rátaí lascaine, rátaí méadaithe i leibhéil chúitimh amach anseo agus rátaí báis san áireamh), déantar iad a nuashonrú go bliantúil bunaithe ar choinníollacha eacnamaíocha agus aon athrú ábhartha ar théarmaí agus coinníollacha an phinsin agus na bpleananna iar-scoir.

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Ba iad seo a leanas na príomhthoimhídí a úsáideadh ag an aachtúire chun na dualgais sochair a luacháil i leith FRS102 ar an 31 Nollaig 2021 agus ag an deireadh bliana roimhe:

	Ar an 31/12/21	Ar an 31/12/20
Ráta méadaithe i dtuarastail	1% sa bhliain le haghaidh bliana amháin agus 2.85% sa bhliain móide scála tuarastail	2.5% sa bhliain
Ráta méadaithe i bpinsin á n-íoc	2.1% sa bhliain	1.5% sa bhliain
Ráta lascaine	1.25%	0.7%
Toimhde boilsicthe	2.1%	1.5%
Ionchas Saoil Fhir/Mhná in aois 65	23.3/25.5 bliain	23.3/25.4 bliain
Ionchas Saoil Fhir/Mhná ag 65 atá in aois 45 anois	24.9/27.1 bliain	24.9/27.1 bliain

Aithníonn SFÉ sócmhainní a chomhfhreagraíonn don dliteanas iarchurtha neamhchistithe do Shochar Scoir ar bhonn fhorálacha Chuid 44 den Acht um Pinsin na Seirbhíse Poiblí (Scéim Aonair agus Forálacha Eile) 2012.

Ba é seo a leanas an Glanchistiúchán Iarchurtha do Shochar Scoir a aithníodh sa Ráiteas Ioncaim agus Caiteachais:

	2021	2020
	€'000	€'000
Cistiúchán In-aisghabhála maidir le costais na bliana reatha	2,515	1,567
Pinsean íoctha sa bhliain	-	-
Glanchistiúchán Iarchurtha	2,515	1,567

Ba é méid na sócmhainne cistiúcháin iarchurtha do Shochar Scoir ar an 31 Nollaig 2021 agus €11,894,000 (2020: €7,928,000)

18. (d) Stair na n-dualgas sochair sainithe

	2021	2020
	€'000	€'000
Oibleagáidí sochair sainithe	11,894	7,928
Gnóthachain / (caillteanais) ó thaithí ar Dhliteanais Scéime		
Méid	(301)	308
Céatadán na nDliteanais Scéime	2.5%	3.9%

19. Dliteanas i leith Táirgí

Bíonn ar an mBord an chéad €317,435 a íoc as éilimh dliteanais i leith táirgí, gach uile bhliain, agus is é an Stát a bhíonn freagrach as an tsuim atá fágtha a chúiteamh.

20. Soláthair

Gléas Haemaglóibine

Tugadh isteach gléas nua ag SFÉ chun leibhéil Haemaglóibine (Hb) i ndeontóirí a thomhas in Iúil 2014. Bhí an gléas sin in úsáid i gclinicí go dtí Deireadh Fómhair 2015, nuair a cuireadh gléas ina hionad. Tugadh isteach na gléasanna a úsáideadh cheana arís. Ghlac naonúr deontóirí caingean dlí i gcoinne an Bhoird agus tá ceann amháin de na cásanna sin fós ar siúl ag an dáta tuairiscithe. Rinneadh soláthar don chás seo ag an mBord sna Ráitis Airgeadais.

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21. Dliteanais theagmhasacha

Tugadh roinnt éileamh féideartha le fios san am atá thart ag eascairt as moill a maíodh a tharla agus na torthaí tástála á gcur in iúl. Tugadh comhairle don Bhord nach féidir neamhchosaint airgeadais na gcásanna sin a mheas, más ann di, toisc nach bhfuil ann ach eolas teoranta faoi chásanna dá leithéid go dtí seo. Tá méid cailiteanas na ndeontóirí, más ann dóibh, mar thoradh ar mhoilleanna dá leithéid anaithnid. Tá na cásanna sin neamhghníomhach chomh fada sin, áfach, go measann ár gcomhairleoirí dlí go bhfuil siad beagnach imithe in éag.

22. Gealltanais caipitil

Bhí gealltanais caipitil de €2.335 milliún ann ar an 31 Nollaig 2021.

23. Idirbhearta páirtí ghaolmhair

Ní raibh aon idirbheart le páirtithe gaolmhara, a dteastaíonn nochtadh faoi FRS102 leo.

24. Réadmhaoin SFÉ

Áitíonn SFÉ naoi réadmhaoin mar atá liostaithe ar leathanach 1. Is leis an mBord ceann amháin dóibh, an tIonad Náisiúnta Fola, agus tá sé suite ar thalamh atá ar léas ag an mBord. Tá réadmhaoin eile, Ionad Chorcaí, i seilbh faoi cheadúnas. Tá an seacht réadmhaoin eile i seilbh ar léasanna trádála.

Talamh agus Foirgnimh

Tá na híos-íocaíochtaí léasa amach anseo a leanas ag an mBord faoi léasanna oibriúcháin neamh-inchealaithe le haghaidh gach ceann de na tréimhsí seo a leanas.

	2021	2020
	€'000	€'000
Tráth nach déanaí ná bliain amháin	273	308
Níos déanaí ná bliain amháin agus tráth nach déanaí ná cúig bliana	776	951
Níos déanaí ná cúig bliana	<u>818</u>	<u>836</u>
	<u>1,867</u>	<u>2,095</u>

25. Faomhadh na Ráiteas Airgeadais

Faomhadh na ráitis airgeadais ag an mBord ar an 13 Meitheamh 2022.