

Seirbhís Fuilastriúcháin na hÉireann

Irish Blood Transfusion Service

Financial statements for the year ended 31st December 2022

Seirbhís Fuilistriúcháin na hÉireann
Irish Blood Transfusion Service

Financial Statements for the year ended 31st December 2022

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**Seirbhís Fuilaeistriúcháin 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 : Philip Lee Solicitors
Connaught House
1 Burlington Road
Dublin 4
D04 C5Y6

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

National Treasury Management Agency
Treasury Dock
North Wall Quay
Dublin 1

Bank of Ireland
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 2
Beechtree Business Park
Tuam,
County Galway
H54 P229

Seirbhís Fuilistriúcháin 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 2022 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 two independent members, with financial and audit expertise. The Audit, Risk and Compliance Committee met five times in 2022.

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 Fuilaeistriúcháin 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.

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 can confirm that the annual review of internal financial controls was carried out in quarter four of 2022 and the report was completed in a timely manner.

I can also confirm that the Board conducted its annual review of the effectiveness of the internal controls for 2022 at its meeting on the 22nd April 2023 which followed the Audit, Risk and Compliance Committee review at their meeting on February 14th 2023.

Signed on behalf of the Board



Deirdre-Ann Barr
Chairperson

Date : 19/6/23

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 14th November 2022 and against budget will be carried out on the 19th June 2023.

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 2022.

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 Fuilaeistriúcháin na hÉireann Irish Blood Transfusion Service

Governance Statement and Board Members' Report continued

Board Member	Role	Date Appointed
Ms DA Barr*	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
Prof. Sharon Sheehan	Ordinary Member	5 th October 2020

There has been one vacancy on the Board throughout 2022.

* Ms DA Barr was appointed Chairperson on the 23rd June 2022 up to which point she was acting Chairperson.

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 2022.
- 2. Audit, Risk and Compliance Committee:** comprises three Board members and two independent members. 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 (up to June 2022) and Prof. Sharon Sheehan. There were five meetings of the Audit, Risk and Compliance Committee in 2022.
- 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 2022.
- 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 and Ms Deirdre Cullivan. There were three meetings of the Performance Development Committee in 2022.
- 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 four meetings of the Research and Development Committee in 2022.

Seirbhís Fuilaeistriúcháin 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 2022 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 2022 €
Number of Meetings	6	6	5	5	3	4	
Ms DA Barr* (Chairperson)	6	-	3	-	3	-	11,970
Mr B O'Mahony	4	-	-	-	-	4	-
Dr E Kenny	5	6	-	-	-	-	-
Ms K Williams	4	-	-	5	-	-	11,970
Dr R Desmond	2	3	-	-	-	-	-
Ms D Cullivan	6	-	-	5	3	-	11,970
Mr J Malone	6	-	-	5	-	3	11,970
Dr S Pastila	6	4	-	-	-	-	11,970
Dr S Doyle**	3	0	-	-	-	-	-
Mr DW Gray	6	-	5	-	-	-	11,970
Prof. Sharon Sheehan	4	-	4	-	-	-	-
							71,820

* Ms DA Barr was appointed Chairperson on the 23rd June 2022 up to which point she was acting Chairperson. From June on she no longer attended the Audit, Risk and Compliance Committee meetings.

** 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.

Board members expenses in 2022 amounted to €3,326 broken down €1,059 mileage, €350 subsistence and €1,917 other travel related expenses and vouched food expenses.

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

	2022 €'000	2021 €'000
Staff Hospitality	12	6
Client Hospitality	-	-
	<u>12</u>	<u>6</u>

Travel and Subsistence

Travel and Subsistence expenditure can be categorised as follows:

	2022 €'000	2021 €'000
Domestic		
- Board	3	-
- Employees	685	584
International		
Board	-	-
Employees	<u>40</u>	<u>1</u>
	<u>728</u>	<u>585</u>

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

Governance Statement and Board Members' Report continued

Consultancy Costs

	2022	2021
	€'000	€'000
Legal Advice	60	96
Prior Year Accrual Reversed	-	(176)
Public Relations/Marketing	3	-
Human Resources	31	61
IT consultancy	19	-
Other Consultancy costs	91	-
Total Consultancy Costs	<u>204</u>	<u>(19)</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



Ms DA Barr
Chairperson

Date : 19/6/23



Ms D Cullivan
Board member



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 2022 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 2022 and of its income and expenditure for 2022 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 2023

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 Fuilaeistriúcháin na hÉireann
Irish Blood Transfusion Service**

Statement of Income and Expenditure

for the year ended 31 December 2022

	<i>Notes</i>	2022 €'000	2022 €'000	2021 €'000	2021 €'000
Income					
Sales and tests	2(a)		71,394		69,166
Department of Health Grant (HEV tests)	2(b)		577		579
Net deferred funding (SPSPS)	18(c)		2,993		2,515
Interest earned			36		2
Profit/(loss) on disposal of fixed assets			23		251
Total income			75,023		72,513
Expenditure					
Staff costs	3	44,331		40,664	
Processing costs	5	16,285		15,400	
General expenses	6	12,840		12,406	
Collection costs	8	4,801		4,205	
Financial charges	9	(39)		215	
Depreciation	10	3,546		3,640	
Amortised Capital Grants	14	(1,755)		(1,751)	
Total Expenditure			80,009		74,779
Total surplus/(deficit)			(4,986)		(2,266)

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

On behalf of the members of the board



Ms DA Barr
Chairperson



Ms D Cullivan
Board member

Date : 19/6/23

Seirbhís Fuilaidriúcháin na hÉireann
Irish Blood Transfusion Service

Statement of Comprehensive Income

for the year ended 31 December 2022

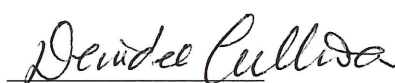
	<i>Notes</i>	2022 €'000	2021 €'000
Surplus/(Deficit) for the year		(4,986)	(2,266)
Actual return less expected return on main pension scheme assets	<i>17(c)</i>	(28,225)	15,341
Experience gain/(loss) arising on main pension scheme liabilities	<i>17(b)(iii)</i>	(13,071)	(1,123)
Changes in main pension scheme assumptions	<i>17(b)(iii)</i>	114,348	(1,194)
Experience gain/(loss) SPSPS	<i>18(d)</i>	(1,387)	(301)
Change in Assumptions SPSPS		8,624	(739)
Adjustment to Deferred Funding SPSPS		(7,237)	1,040
Total gain/(loss) recognised since the last set of financial statements		<u>68,066</u>	<u>10,758</u>

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

On behalf of the members of the board



Ms DA Barr
 Chairperson



Ms D Cullivan
 Board member

Date : 19/6/23

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

Statement of Changes in Reserves and Capital Account

at 31 December 2022

	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	(72,863)	10,590	2,878	(59,395)

	Revenue Reserves €'000	Capital Reserves €'000	Research Reserves €'000	Total €'000
Opening balance at 1 st January 2022	(72,863)	10,590	2,878	(59,395)
Surplus/(Deficit) for the year before appropriations	(4,986)	-	-	(4,986)
Transfer	(264)	-	264	-
Actuarial gain/(loss) on pension	73,052	-	-	73,052
At end of year 2022	(5,061)	10,590	3,142	8,671

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

On behalf of the members of the board

Daicé - An Barr

Ms DA Barr
Chairperson

Dorothy Cullinan

Ms D Cullivan
Board member

Date :

19/6/23

Seirbhís Fuilaidriúcháin na hÉireann
Irish Blood Transfusion Service

Statement of Financial Position

at 31 December 2022

	<i>Notes</i>	2022 €'000	2022 €'000	2021 €'000	2021 €'000
Fixed Assets					
Tangible assets	10		8,255		10,383
Current Assets					
Stock	13	2,720		2,509	
Debtors	11	9,113		9,060	
Cash at bank and in hand	16	29,107		29,811	
		<u>40,940</u>		<u>41,380</u>	
Creditors: amounts falling due within one year					
Creditors and Accruals	12	9,231		7,832	
		<u>9,231</u>		<u>7,832</u>	
Net Current Assets			<u>31,709</u>		<u>33,548</u>
Total assets			39,964		43,931
Creditors: amounts falling due after more than one year					
			-		-
Provision for liabilities and charges					
Deferred Retirement Benefit Asset	18(c)		8,161		11,894
Retirement obligation SPSPS scheme	18(b)		(8,161)		(11,894)
Retirement obligation IBTS scheme	17(b)(i)		(27,156)		(97,434)
Net Assets / (Liabilities)			<u>12,808</u>		<u>(53,503)</u>
Reserves					
Capital Grant	14		4,137		5,892
Capital Reserve			10,590		10,590
Research Reserve			3,142		2,878
Accumulated Surplus/(Deficit)			<u>(5,061)</u>		<u>(72,863)</u>
			<u>12,808</u>		<u>(53,503)</u>

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

On behalf of the members of the board


 Ms DA Barr
 Chairperson


 Ms D Cullivan
 Board member

Date : 19/6/23

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

Statement of Cash Flows

for year ended 31 December 2022

	<i>Notes</i>	2022 €'000	2021 €'000
Reconciliation of operating surplus to net cash inflow from operating activities			
Operating surplus/(deficit)		(4,986)	(2,266)
Pension charge less contributions paid		2,774	2,002
Depreciation		3,546	3,640
Amortised capital grant		(1,755)	(1,751)
(Increase)/Decrease in stocks		(211)	1,241
(Increase)/Decrease in debtors		(53)	(867)
Increase/(Decrease) in creditors		1,429	(126)
Interest receivable	15	(36)	(2)
Interest payable	15	17	15
(Profit)/Loss on sale of fixed assets		(23)	(251)
Net cash inflow/(outflow) from operating activities		702	1,635
Cash Flow Statement			
Net cash inflow/(outflow) from operating activities		702	1,635
Returns on investment and servicing of finance	15	19	(13)
Capital Expenditure	15	(1,425)	(1,275)
		(704)	347
Financing – Capital Grant received	14	-	31
Increase/(Decrease) in cash and cash equivalents in the year	16	(704)	378
Reconciliation of net cash flow to movement in net debt			
Increase/(Decrease) in cash and cash equivalents in the year	16	(704)	378
Cash inflow from decrease in debts and lease financing		-	-
Change in net funds resulting from cash flows		(704)	378
Net funds at 1 January	16	29,811	29,433
Net funds at 31 December	16	29,107	29,811

On behalf of the members of the board

Daíche-An Barr

Ms DA Barr
Chairperson

Deirdre Cullivan

Ms D Cullivan
Board member

Date : 19/6/23

Seirbhís Fuilaidriúcháin na hÉireann

Irish Blood Transfusion Service

Notes to the Financial Statements for the year ended 31st December 2022

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 2022, 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 2022 *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 Fuilastriúcháin na hÉireann Irish Blood Transfusion Service

Notes to the Financial Statements for the year ended 31st December 2022 *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 €27.156 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 Fuilaeistriúcháin na hÉireann
Irish Blood Transfusion Service

Notes to the Financial Statements for the year ended 31st December 2022 *continued*

2. Income

2.(a) Sales and tests

	2022	2021
	€'000	€'000
<u>Sales</u>		
Blood	36,604	35,832
Blood components	15,481	15,196
Blood products	3,935	3,679
Plasma	2,007	1,850
Plasma IVD	264	255
Total sales	<u>58,291</u>	<u>56,812</u>
Tests	13,103	12,354
Total Sales and Tests	<u>71,394</u>	<u>69,166</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 has been extended until the end of 2024. 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 2022, income of €577,200 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:

	2022	2021
	€'000	€'000
Staff short-term benefits	30,950	28,672
Social welfare costs	3,294	3,064
Total staff short-term benefits	<u>34,244</u>	<u>31,736</u>
Pension charge IBTS scheme (note 17(a))	6,779	5,973
Pension charge SPSPS (note 18(a))	2,993	2,515
PHI & Pension accruals	315	440
	<u>44,331</u>	<u>40,664</u>

Remuneration

(a) Aggregate Employee Benefits

	2022	2021
	€'000	€'000
Staff Short-Term Benefits	30,950	28,672
Retirement Benefit Costs – IBTS scheme (note 17(a))	6,779	5,973
Retirement Benefit Costs – SPSPS scheme (note 18(a))	2,993	2,515
Employer's Contribution to Social Welfare	3,294	3,064
Permanent Health Insurance	315	440
	<u>44,331</u>	<u>40,664</u>

(b) Staff Short-Term Benefits

	2022	2021
	€'000	€'000
Basic Pay	27,731	26,159
Overtime	471	238
Allowances	2,597	2,194
Recruitment Costs	151	81
	<u>30,950</u>	<u>28,672</u>

Seirbhís Fuilaeistriúcháin na hÉireann
Irish Blood Transfusion Service

Notes to the Financial Statements for the year ended 31st December 2022 *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 Donor Services and Logistics, Director of Production and Hospital Services, Director of Quality and Compliance, Director of Finance, Director of Human Resources and the Chief Information Officer. The total value of employee benefits for key management personnel is set out below:

	2022 €'000	2021 €'000
Salary	1,087	863
Allowances	59	54
	<u>1,146</u>	<u>917</u>

(d) Chief Executive Remuneration Package

The Chief Executive received a salary of €159,531 in 2022 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 €	2022 Number of Employees in Band	2021 Number of Employees in Band
60,000 – 69,999	53	33
70,000 – 79,999	33	32
80,000 – 89,999	24	19
90,000 – 99,999	9	7
100,000 – 109,999	5	6
110,000 – 119,999	3	2
120,000 – 129,999	4	3
130,000 – 139,999	1	1
140,000 – 149,999	-	3
150,000 – 159,000	3	-
160,000 – 169,999	1	-
170,000 – 179,999	-	-
190,000 – 199,999	-	1
200,000 – 209,999	-	1
210,000 – 219,999	2	-
230,000 – 239,999	1	2
240,000 – 249,999	2	-
270,000 – 279,999	1	2

Additional Superannuation Contributions

At the 31st December 2022 the Board had remitted all additional superannuation contributions in relation to staff in the single public service pension scheme to the Department of Public Expenditure and Reform (DPER). Additional superannuation contributions in relation to staff in the IBTS superannuation scheme are remitted to the IBTS pension scheme.

	2022 Number	2021 Number
The average number of persons employed by the Board were	624	616
The average number of WTE employed by the Board were	509	503

4. Taxation

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

Seirbhís Fuilaeistriúcháin na hÉireann
Irish Blood Transfusion Service

Notes to the Financial Statements for the year ended 31st December 2022 *continued*

5. Processing costs	2022	2021
	€'000	€'000
Purchase of resold products	5,404	5,026
Blood packs and accessories	2,745	2,557
Drugs, dressings, instruments and reagents	7,211	7,115
Corneas	925	702
	<u>16,285</u>	<u>15,400</u>

6. General Expenses	2022	2021
	€'000	€'000
Rent and rates	911	1,105
Heating, lighting and power	1,474	947
Catering	434	401
Postage	61	52
Telephone	339	371
Cleaning	688	707
Carriage	1,064	621
Audit fees	47	42
Repairs and Maintenance	3,567	3,894
Insurance	369	364
Miscellaneous expenses (note 7)	735	580
Blood tests	168	172
Professional services	2,444	2,598
Research Grant	19	158
Legal fees and settlements	60	(79)
Waste Disposal	187	209
Security	273	264
	<u>12,840</u>	<u>12,406</u>

7. Miscellaneous expenses	2022	2021
	€'000	€'000
Subscriptions and Publications	189	146
Health and Safety	54	34
Staff Welfare	118	159
Media and Communications	55	43
Disaster Recovery Site	30	30
Miscellaneous	289	168
	<u>735</u>	<u>580</u>

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

8. Collection costs
 Expenditure incurred in 2022 in respect of the collection of blood donations amounted to €4.8 million (2021: €4.2 million)

9. Financial charges	2022	2021
	€'000	€'000
Bank Interest and Charges	5	6
Prompt Payment Interest and Fines	12	9
Exchange Rate Movements	(9)	26
Bad Debts	13	10
Bad Debt Provision	(60)	162
Stock Variances	0	2
	<u>(39)</u>	<u>215</u>

Seirbhís Fuilaeistriúcháin na hÉireann
Irish Blood Transfusion Service

Notes to the Financial Statements for the year ended 31st December 2022 *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 2022	50,866	14,888	6,425	12,735	336	1,580	86,830
Additions in year	-	131	2	9	1,276	-	1,418
Brought into use in year	-	939	11	228	(1,178)	-	-
Disposals	(18)	(4,053)	(2,987)	(2,949)	-	(354)	(10,361)
Balance 31 Dec 2022	50,848	11,905	3,451	10,023	434	1,226	77,887
<i>Accumulated depreciation</i>							
Balance 1 Jan 2022	44,141	13,315	5,843	11,639	-	1,509	76,447
Charge for year	1,850	686	399	579	-	32	3,546
Disposals in year	(18)	(4,053)	(2,987)	(2,949)	-	(354)	(10,361)
Balance 31 Dec 2022	45,973	9,948	3,255	9,269	-	1,187	69,632
At 31 Dec 2022	4,875	1,957	196	754	434	39	8,255
At 31 Dec 2021	6,725	1,573	582	1,096	336	71	10,383

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

	2022	2021
	€'000	€'000
Trade debtors	7,349	7,287
Prepayments and accrued income	1,764	1,773
	9,113	9,060

12. Creditors: amounts falling due within one year

	2022	2021
	€'000	€'000
Trade creditors	2,847	2,033
Other creditors including social welfare	1,910	1,663
Holiday Pay Accrual	1,051	989
Other Accruals and Provisions	3,423	3,147
	9,231	7,832

Seirbhís Fuilaeistriúcháin na hÉireann
Irish Blood Transfusion Service

Notes to the Financial Statements for the year ended 31st December 2022 *continued*

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

	2022	2021
	€'000	€'000
PAYE	723	610
PRSI	560	500
USC	139	119
LPT	3	3
PSWT	11	44
VAT	474	387
	<u>1,910</u>	<u>1,663</u>

13. Stocks held at year end

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

	2022	2021
	€'000	€'000
Blood Products	787	685
SD Plasma	1,108	1,071
Reagents	152	172
Collection Sets	306	281
Consumables & Reuseable Instruments	209	177
Donor Awards & Promotional Items	82	57
Printing & Stationery	39	29
Cleaning & Catering	27	27
Packaging Materials	10	10
Provision for obsolete stock	-	-
	<u>2,720</u>	<u>2,509</u>
Blood Stocks (carried at nil value)	2,524 units	2,927 units

14. Capital grant

	2022	2021
	€'000	€'000
Balance at beginning of year	5,892	7,612
Received during the year	-	31
Amortised against depreciation	(1,755)	(1,751)
	<u>4,137</u>	<u>5,892</u>

In 2021 a grant of €31,274 was received in relation to freezers purchased to hold convalescent plasma.

15. Gross Cash Flows

	2022	2021
	€'000	€'000
Returns on investment and servicing of finance		
Interest received	36	2
Interest paid	(17)	(15)
	<u>19</u>	<u>(13)</u>
Capital expenditure		
Payments to acquire tangible assets	(1,448)	(1,526)
Proceeds from the sale of fixed assets	23	251
	<u>(1,425)</u>	<u>(1,275)</u>

Seirbhís Fuilaeistriúcháin na hÉireann
Irish Blood Transfusion Service

Notes to the Financial Statements for the year ended 31st December 2022 *continued*

16. Analysis of changes in net debt

	At 1 Jan 2022 €'000	Cash flows €'000	At 31 Dec 2022 €'000
Cash at bank and in hand	2,191	288	2,479
Short term deposits	<u>27,620</u>	<u>(992)</u>	<u>26,628</u>
Cash and Cash equivalents	<u>29,811</u>	<u>(704)</u>	<u>29,107</u>

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

17. (a) Pension Costs

Analysis of amount charged to pensions costs	2022 €'000	2021 €'000
Service costs	5,592	5,231
Net finance costs	<u>1,187</u>	<u>742</u>
Total charged to pension costs	<u>6,779</u>	<u>5,973</u>

Analysis of service costs	2022 €'000	2021 €'000
Current service cost	6,557	6,342
Cost of Insuring Death In Service Benefits	435	263
Less Employee Contributions	<u>(1,400)</u>	<u>(1,374)</u>
Total service costs	<u>5,592</u>	<u>5,231</u>

	2022 €'000	2021 €'000
Expected return on plan assets	2,572	1,324
Interest on pension scheme liabilities	<u>(3,759)</u>	<u>(2,066)</u>
Net finance cost	<u>(1,187)</u>	<u>(742)</u>

17. (b) Net Pension Liability

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

	2022 €'000	%	2021 €'000	%
The principal assets and liabilities in the scheme were:				
Equity	46,529	26%	58,081	28%
Alternatives	30,433	17%	32,490	16%
Property	17,637	10%	16,941	8%
Infrastructure	6,654	4%	5,995	3%
Bonds	77,873	43%	87,807	43%
Cash	<u>810</u>	<u>0%</u>	<u>4,577</u>	<u>2%</u>
Total fair value of assets	<u>179,936</u>	100%	<u>205,891</u>	100%
Present value of scheme liabilities	<u>(207,092)</u>		<u>(303,325)</u>	
Net pension liability recognised in the statement of financial position	<u>(27,156)</u>		<u>(97,434)</u>	

Seirbhís Fuilaeistriúcháin na hÉireann
Irish Blood Transfusion Service

Notes to the Financial Statements for the year ended 31st December 2022 *continued*

	2022	2021
	€'000	€'000
17. (b) (ii) Analysis of movement in fair value of plan assets		
Opening value	205,891	189,090
Expected Return	2,572	1,324
Actuarial gains / (Losses)	(28,225)	15,341
Contributions by Employer (less cost of insuring death in service benefits)	3,531	3,668
Once Off Contribution by Employer	-	-
Contributions by Employees	1,400	1,374
Other Income	39	40
Benefits paid / Settled	(5,272)	(4,946)
Closing value	<u>179,936</u>	<u>205,891</u>
17. (b) (iii) Analysis of movement in the value of the benefit obligations		
	2022	2021
	€'000	€'000
Opening value	(303,325)	(297,546)
Service Cost (excluding cost of insuring death in service benefits)	(6,557)	(6,342)
Interest Cost	(3,759)	(2,066)
Actuarial Gains/(Losses)	101,277	(2,317)
Benefits Paid / Settled	5,272	4,946
Closing value	<u>(207,092)</u>	<u>(303,325)</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 2022 and at the previous year-end were:

	At 31/12/22	At 31/12/21
Rate of increase in salaries	3.75% pa for one year and 3.15% pa thereafter	1% pa for one year and 2.85% pa plus salary scale
Rate of increase in pensions in payment	3.5% for one year and 2.9%pa thereafter	1% for one year and 2.6%pa thereafter
Discount rate	3.7%	1.25%
Inflation assumption	2.4%	2.1%
Expected return on assets	3.7%	1.25%
Life Expectancy of Male/Female aged 65	23.4/25.6 years	23.3/25.5 years
Life Expectancy at 65 of a Male/Female now aged 45	25/27.2years	24.9/27.1 years

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

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Notes to the Financial Statements for the year ended 31st December 2022 *continued*

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

	2022 €'000	2021 €'000
Actual return on scheme assets	(25,653)	16,665
Expected return on scheme assets	<u>2,572</u>	<u>1,324</u>
Difference between actual and expected return	<u>(28,225)</u>	<u>15,341</u>

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

	2022 €'000	2021 €'000	2020 €'000	2019 €'000	2018 €'000
Fair Value of plan assets	179,936	205,891	189,090	175,498	154,374
Present Value of accrued liabilities	(207,092)	(303,325)	(297,546)	(267,756)	(237,672)
Deficit	(27,156)	(97,434)	(108,456)	(92,258)	(83,298)
Experience gain/(loss) on plan liabilities	(13,071)	(1,123)	361	2,828	3,594
Difference between actual and expected return on plan assets	(28,225)	15,341	8,925	15,926	(7,041)

18. Pensions Information (Single Public Service Pension Scheme)

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

	2022 €'000	2021 €'000
Current service costs	3,390	2,938
Interest on Retirement Benefit Scheme Liabilities	148	55
Employee contributions	(545)	(478)
Total Retirement Benefit costs charged to expenditure	<u>2,993</u>	<u>2,515</u>

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

	2022 €'000	2021 €'000
Net liability at 1 January	(11,894)	(7,928)
Current service cost	(3,390)	(2,938)
Interest costs	(148)	(55)
Actuarial (loss) / gain	7,237	(1,040)
Benefits paid	34	67
Closing value	<u>(8,161)</u>	<u>(11,894)</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 2022 *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 31/12/22	At 31/12/21
Rate of increase in salaries	3.75% pa for one year and 3.15% pa thereafter	1% pa for one year and 2.85% pa plus salary scale
Rate of increase in pensions in payment	2.4%	2.1%pa
Discount rate	3.7%	1.25%
Inflation assumption	2.4%	2.1%
Life Expectancy of Male/Female aged 65	23.4/25.6 years	23.3/25.5 years
Life Expectancy at 65 of a Male/Female now aged 45	25/27.2years	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:

	2022 €'000	2021 €'000
Funding Recoverable in respect of current year costs	2,993	2,515
Pension paid in the year	-	-
Net Deferred Funding	<u>2,993</u>	<u>2,515</u>

The deferred funding asset for Retirement Benefit as at 31 December 2022 amounted to €8,161,000 (2021: €11,894,000)

18. (d) History of defined benefit obligations

	2022 €'000	2021 €'000
Defined benefit obligations	8,161	11,894
Experience gains / (losses) on Scheme Liabilities Amount	(1,387)	(301)
Percentage of Scheme Liabilities	17%	2.5%

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 2022 *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 €1.876 million at 31st December 2022.

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.

	2022	2021
	€'000	€'000
Not later than one year	252	273
Later than one year and not later than five years	702	776
Later than five years	<u>560</u>	<u>818</u>
	<u>1,514</u>	<u>1,867</u>

25. Approval of the Financial Statements

The financial statements were approved by the Board on the 19th June 2023.

Seirbhís Fuilastriúcháin na hÉireann
Irish Blood Transfusion Service

Ráitis airgeadais don bhliain dar críoch an 31 Nollaig 2022

Seirbhís Fuilastriúcháin na hÉireann
Irish Blood Transfusion Service

Ráitis airgeadais don bhliain dar críoch an 31 Nollaig 2022

Leathanach Clár na nÁbhar

- 1 Suímh agus Eolas Eile
- 2 – 3 Ráiteas faoi Rialú Inmheánach
- 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 faoin Staid Airgeadais
- 14 Ráiteas ar Shreabhadh Airgid
- 15 – 27 Nótaí a ghabhann leis na Ráitis Airgeadais

Seirbhís Fuilaisriúcháin na hÉireann
Irish Blood Transfusion Service
An tIonad Náisiúnta Fola
Sráid San Séamas
Baile Átha Cliath 8

Suímh agus Eolas Eile

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

Dlíodóirí: Philip Lee Solicitors
Teach Chonnacht
1 Bóthar Burlington
Baile Átha Cliath 4
D04 C5Y6

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

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

Gníomhaireacht Bainistíochta an
Chisteáin Náisiúnta
Duga an Stáitchiste
Cé an Phoirt Thuaidh
Baile Átha Cliath 1

Banc na hÉireann
Faiche an Choláiste
Baile Átha Cliath 2

Ionaid: **Ceanncheathrú**
An tIonad 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**
An Dara hUrlár 2-5 Sráid D'Olier
Baile Átha Cliath 2
DO2 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 Lú
A92 HCP4

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

Ionad Luimnigh
Teach Carrig
Ascaill Chloch an Chéitinnigh
Luimneach
V94 AH97

Ionad Thuama
Aonad 2
Páirc Ghnó an Fheá
Tuaim,
Contae na Gaillimhe
H54 P229

Seirbhís Fuilastriúcháin na hÉireann Irish Blood Transfusion Service

Ráiteas faoi Rialú Inmheánach

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, seachas cinnteacht 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 2022 agus suas go dáta faofa na Ráiteas Airgeadais.

An Cumas Riosca a Láimhseáil

Tá Coiste um Iniúcháireacht, Riosca agus Comhlíontacht ag SFÉ ar a bhfuil triúr comhaltaí Boidr agus beirt chomhaltaí neamhspleácha, a bhfuil saineolas airgeadais agus iniúcháireachta acu. Tháinig an Coiste um Iniúcháireacht, Riosca agus Comhlíontacht le chéile cúig huairé in 2022.

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 Comhlíontacht.

Tá creat bainistíochta riosca forbartha ag an gCoiste um Iniúcháireacht, Riosca agus Comhlíontacht 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 laigí 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. Déanann an Fhoireann Bhainistíochta Feidhmiúcháin athbhreithniú agus nuashonrú ar an gclár ar bhonn rathúil ag cruinnithe an Choiste um Iniúcháireacht, Riosca agus Cloí, áit a dtugann an Bainisteoir Riosca agus Acmhainneachta nuashonrú ar bhainistíocht riosca agus ar an gclár riosca. Úsáidtear toradh na measúnuithe sin chun acmhainní a phleanáil agus a leithdháileadh le cinntiú go ndéantar rioscaí a bhainistiú go dtí leibhéal inghlactha.

Tugtar sa chlár rioscaí sonraí na rialuithe agus na gníomhaíochtaí atá riachtanach chun rioscaí a mhaolú agus na freagrachtaí maidir le oibriú rialuithe a leagtar ar bhail foirne ar leith. 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 chomhfheagrach,
- córas buiséadaithe iomchuí, le buiséad bliantúil a ndéanann an lucht ardbhainistíochta athbhreithniú air,
- córais atá dírithe ar shlándáil 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 do 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 bainteacha agus cuireadh próisis i bhfeidhm chun monatóireacht a dhéanamh ar fheidhmiú na bpríomhrialuithe 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 Fuilistriúcháin 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 teoracha reatha soláthair a chinntiú.

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 Comhlíontacht a dhéanann maoirseacht ar a n-obair, agus lucht ardbhainistíochta laistigh de SFÉ atá freagrach as forbairt agus cothabháil an chreata rialaithe inmheánaigh airgeadais.

Is féidir liom a dhearbhu go ndearnadh athbhreithniú bliantúil ar rialuithe airgeadais inmheánacha i ráithe a ceathair de 2022 agus gur tugadh an tuarascáil chun críche go tráthúil.

Is féidir liom a dhearbhu freisin, go ndearna an Bord a athbhreithniú bliantúil ar éifeachtúlacht na rialacha inmheánacha do 2022 ag a chruinniú ar an 22 Aibreán 2023 a lean athbhreithniú an Choiste um Iniúcháireacht, Riosca agus Comhlíontacht ag a gcrúinniú siúd ar an 14 Feabhra 2023.

Arna shíniú thar ceann an Bhoird

Deirdre-Ann Barr
Cathaoirleach

Dáta: An 19 Meitheamh 2023

Seirbhís Fuilaidriúcháin na hÉireann Irish Blood Transfusion Service

Ráiteas Rialachais agus Tuairisc Chomhaltaí an Bhoird

Rialachas

Bunaíodh Bord Sheirbhís Fuilaidriúcháin na hÉireann faoin Ordú um an mBord Seirbhíse Fuilaidriúcháin (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 cinntí straitéiseacha a dhéanamh maidir leis na príomhcheisteanna gnó go léir. Tá an bhainistíocht ó lá go lá agus rialú agus stiúradh Sheirbhís Fuilaidriúcháin na hÉireann faoi chúram an Phríomhfheidhmeannaigh (PF) agus na foirne ardbhainistíochta. Ní mór don PF agus don fhoireann ardbhainistíochta treoir leathan straitéiseach, arna leagadh amach ag an mBord, a leanúint, agus ní mór dóibh a chinntiú go bhfuil léirthuisicint ag gach comhalta den Bhoird ar na príomhghníomhaíochtaí agus cinntí 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 Fuilaidriúcháin na hÉireann.

Freagrachtaí an Bhoird

Tá obair agus freagrachtaí an Bhoird leagtha amach san Ordú um an mBord Seirbhíse Fuilaidriúcháin (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 Bhoird Sheirbhís Fuilaidriúcháin na hÉireann, cuntais chuí 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 Fuilaidriúcháin na hÉireann:

- beartais chuntasafóchta 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 chuntasafóchta is infheidhme, faoi réir aon imeacht ábhartha a nochtadh agus a sonraíodh sna ráitis airgeadais.

Tá an Bord freagrach as taifid chuntasafóchta 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 Fuilaidriúcháin na hÉireann faoi chúram an Bhoird.

Tá an Bord freagrach as an bplean agus buiséad bliantúil a fhaomhadh. Rinneadh measúnú ar fheidhmíocht Sheirbhís Fuilaidriúcháin na hÉireann faoi threoir an phlean bhliantúil ag cruinniú an Bhoird ar an 14 Samhain 2022 agus déanfar ceann le taobh an bhuiséid ar an 19 Meitheamh 2023.

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 Fuilaidriúcháin na hÉireann, amhail an 31 Nollaig 2022, 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
Bean Uasal DA Barr*	Cathaoirleach	An 5 Márta 2019
An tUasal B O'Mahony	Gnáthchomhalta	An 11 Meitheamh 2012
An Dr E Kenny	Gnáthchomhalta	An 21 Bealtaine 2014
Bean Uasal K Williams	Gnáthchomhalta	An 21 Bealtaine 2014
An Dr R Desmond	Gnáthchomhalta	An 20 Iúil 2015
Bean Uasal D Cullivan	Gnáthchomhalta	An 20 Iúil 2015
An tUas. J Malone	Gnáthchomhalta	An 20 Iúil 2015
An Dr S Pastila	Gnáthchomhalta	An 7 Meitheamh 2017
An Dr S Doyle	Gnáthchomhalta	An 21 Lúnasa 2018
An tUasal D.W. Gray	Gnáthchomhalta	An 5 Márta 2019
An tOll. Sharon Sheehan	Gnáthchomhalta	An 5 Deireadh Fómhair 2020

Bhí folúntas amháin ar an mbord le linn 2022.

* Ceapadh Bean Uasal DA Barr ina Cathaoirleach ar an 23 Meitheamh 2022, go dtí sin ba í an Cathaoirleach Gníomhach.

Tá cúig choiste bunaithe ag an mBord, mar seo a leanas:

- An Coiste Comhairleach Leighis agus Eolaíochta:** a chuimsíonn gach comhalta atá ceaptha ag an mBord leighis agus a thugann comhairle don Bhord faoi chúrsaí a bhaineann le leigheas, amháil faireachas víris, víris atá ag teacht chun cinn agus beartais iarchurtha. Tá an Dr Elizabeth Kenny ina cathaoirleach ar an gCoiste Comhairleach Leighis, agus tháinig an Coiste le chéile sé huairte in 2022.
- An Coiste um Iniúchóireacht, Riosca agus Comhlíonadh:** a bhfuil triúr comhaltaí Boird agus beirt chomhalta neamhspleácha air. Is é ról an Choiste um Iniúchóireacht, Riosca agus Comhlíonacht (ARC) ná tacú leis an mBord maidir lena fhreagrachtaí maidir le saincheisteanna riosca, rialaithe, agus rialachais 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 cruinniú, agus go foirmiúil i scríbhinn gach bliain. Is iad seo a leanas comhaltaí Boird an Choiste um Iniúchóireacht, Riosca agus Comhlíonacht: An tUasal David William Gray (Cathaoirleach), Bean Uasal Deirdre-Ann Barr (suas go Meitheamh 2022) agus an tOll. Sharon Sheehan. Bhí cúig chruinniú ag an gCoiste um Iniúchóireacht, Riosca agus Comhlíonacht in 2022.
- 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: Bean Uasal Kate Williams (Cathaoirleach), an tUasal John Malone agus Bean Uasal Deirdre Cullivan. Bhí cúig chruinniú ag an gCoiste Airgeadais in 2022.
- 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: Bean Uasal Deirdre-Ann Barr agus Bean Uasal Deirdre Cullivan. Bhí trí chruinniú ag an gCoiste Forbartha Feidhmíochta in 2022.
- An Coiste Taighde agus Forbartha:** ar a bhfuil beirt chomhaltaí Boird agus triúr comhaltaí seachtracha. Is é ról an Choiste Taighde agus Forbartha ná maoriseacht a dhéanamh ar chur i bhfeidhm na Straitéise 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 ceithre chruinniú ag an gCoiste Taighde agus Forbartha in 2022.

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 2022 leagtha amach thíos, na táillí a fuair gach comhalta san áireamh:

	An Bord	An Coiste Comhairleach Leighis	An Coiste um Iniúcháireacht, Riosca & Comhlíontacht	An Coiste Airgeadais	An Coiste Forbartha Feidhmíochta	An Coiste Taighde agus Forbartha	Táillí an Bhoird 2022 €
Líon Cruinnithe	6	6	5	5	3	4	
Bean Uasal DA Barr* (Cathaoirleach)	6	-	3	-	3	-	11,970
An tUasal B O'Mahony	4	-	-	-	-	4	-
An Dr E Kenny	5	6	-	-	-	-	-
Bean Uasal K Williams	4	-	-	5	-	-	11,970
An Dr R Desmond	2	3	-	-	-	-	-
Bean Uasal D Cullivan	6	-	-	5	3	-	11,970
An tUas. J Malone	6	-	-	5	-	3	11,970
An Dr S Pastila	6	4	-	-	-	-	11,970
An Dr S Doyle**	3	0	-	-	-	-	-
An tUas. DW Gray	6	-	5	-	-	-	11,970
An tOll. Sharon Sheehan	4	-	4	-	-	-	-
							71,820

* Ceapadh Bean Uasal DA Barr ina Cathaoirleach ar an 23 Meitheamh 2022, go dtí sin ba í an Cathaoirleach Gníomhach. Ó mhí an Mheithimh ar aghaidh níor fhreastail sí ar chruinnithe an Choiste um Iniúcháireacht, Riosca & Comhlíontacht a thuilleadh.

** Tá an Dr Doyle as láthair de bharr na bhfreagrachtaí sláinte poiblí atá uirthi maidir le Covid-19. Bhí cúigear comhaltaí Boird nach bhfuair táille Bhoird faoin bprionsabal Duine Amháin, Tuarastal Amháin.

B'ionann costais chomhaltaí an Bhoird agus €3,326 in 2022: €1,059 ar mhíleáiste, €350 ar chothú agus €1,917 ar chostais eile a bhain le taisteal agus costais dheimhnithe bhia.

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

	2022 €'000	2021 €'000
Fáilteachas Foirne	12	6
Fáilteachas Cliant	-	-
	<u>12</u>	<u>6</u>

Taisteal agus Cothabháil

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

	2022 €'000	2021 €'000
Baile		
- An Bord	3	-
- Fostaithe	685	584
Idirnáisiúnta		
An Bord	-	-
Fostaithe	40	1
	<u>728</u>	<u>585</u>

Seirbhís Fuilistriúcháin na hÉireann Irish Blood Transfusion Service

Ráiteas Rialachais agus Tuairisc Chomhaltaí an Bhoird ar lean

Costais Chomhairliúcháin

	2022 €'000	2021 €'000
Comhairle Dlí	60	96
Fabhrú ón mBliain Roimhe Freaschurtha	-	(176)
Caidreamh Poiblí/Margaíocht	3	-
Acmhainní Daonna	31	61
Comhairliúchán TF	19	-
Costais Chomhairliúcháin Eile	91	-
Costais Iomlán Sainchomhairleoireachta	<u>204</u>	<u>(19)</u>

Sochair Ghearrthéarmacha Fostaithe

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

An Ráiteas Comhlíontachta

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

Bean Uasal DA Barr

Cathaoirleach

Dáta: An 19 Meitheamh 2023

Bean Uasal D Cullivan

Comhalta Boird



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Tuarascáil le cur faoi bhráid Thithe an Oireachtais

Seirbhís Fuilaisriúcháin na hÉireann

Tuairim faoi na ráitis airgeadais

Rinne mé iniúchadh ar ráitis airgeadais Sheirbhís Fuilaisriúcháin na hÉireann don bhliain dar críoch an 31 Nollaig 2022 de réir mar is gá faoi fhorálacha alt 5 d'Acht an Ard-Reachtaire Cuntas agus Ciste (Leasú) 1993. Is ionann na ráitis airgeadais agus

- an ráiteas ioncaim agus caiteachais
- an ráiteas ioncaim chuimsithigh
- an ráiteas faoi athruithe ar chúlchistí agus an gcuntas caipitil
- an ráiteas ar staid an airgeadais
- an ráiteas sreafaí airgid, agus
- na nótaí a bhaineann leo, achoimre ar pholasaithe cuntasáochta tábhachtacha ina measc.

Dar liom, tugtar léargas fírinneach cóir sna ráitis airgeadais ar shócmhainní, dliteanais agus staid airgeadais Sheirbhís Fuilaisriúcháin na hÉireann ar an 31 Nollaig 2022 agus ar a hioncam agus caiteachas in 2022 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 (CIIInna) 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 Fuilaisriúcháin 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 fhaisnéis cé is moite de na ráitis airgeadais, agus ar nithe eile

Cuireadh eolas áirithe eile i láthair sna ráitis airgeadais ag Seirbhís Fuilaisriúcháin 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 maidir leis sin.



Andrew Harkness
Le haghaidh agus thar ceann an
Ard-Reachtaire Cuntas agus Ciste

An 20 Meitheamh 2023

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 cuntasáochta 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 Alt 5 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú) 1993, iniúchadh a dhéanamh ar ráitis airgeadais Sheirbhíse 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 dearbhairte é dearbhú réasúnach, ach ní deimhniú é go ndéanfar míshonrú ábhartha a bhrath i dtólamh mar chuid d'iniúchadh atá curtha i bhfeidhm i gcomhréir le Caighdeán Idirnáisiúnta Iniúcháireachta. D'fhéadfadh mí-ráiteas a bheith ann mar gheall ar chalaos nó ar earráid agus meastar gur mí-ráitis ábhartha iad dá mbeifí in ann a bheith ag súil leis go réasúnta go dtiocfadh leo tionchar a imirt, ina n-aonar nó lena chéile, ar chinntí eacnamaíochta úsáideoirí dá nglacfaí na cinntí sin ar bhonn na ráiteas airgeadais seo.

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

- aithním agus déanaim measúnú ar rioscaí mhíshonruithe 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, bréaglérithé, 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 mháithe le tuairim a chur in iúl ar éifeachtúlacht na rialuithe inmheánacha.
- Déanaim measúnú ar oiriúnacht na mbeartas cuntasáochta a úsáideadh agus ar réasúntacht na meastachán cuntasáochta agus nochtaí gaolmhara.

- Déanaim cinneadh maidir le hoiriúnacht úsáid bhonn gnóthais leantaigh na cuntasáochta 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 chaitheamh faoi chumas na Seirbhíse leanúint ar aghaidh mar ghnóthas leantach. Má dhéanaim cinneadh go bhfuil neamhchinnteacht ann, tá orm aird a tharraingt i mo thuarascáil ar na nochtaí gaolmhara sna ráitis airgeadais, nó, mura bhfuil na nochtaí 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 nochtaí san áireamh, agus ar cibé an léirítear na bun-idirbhearta 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 chuntasáochta 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 chuntasáochta.

Faisnéis cé is moite de na ráitis airgeadais

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

Maidir le m'iniúchadh ar na ráitis airgeadais, faoi na CIIInna 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 fhíríc sin a thuairisciú.

Tuairisc a thabhairt ar chúrsaí eile

Déanaim m'iniúchadh agus tagairt á dhéanamh do na breithnithe speisialta a bhaineann le comhlachtaí Stáit maidir lena mbainistíocht agus a bhfeidhmiú. Déanaim tuairisc má aithním cúrsaí ábhartha a bhaineann leis an modh ina ndearnadh 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

Ráiteas Ioncaim agus Caiteachais

don bhliain dar críoch an 31 Nollaig 2022

	<i>Nótaí</i>	2022 €'000	2022 €'000	2021 €'000	2021 €'000
Ioncam					
Díolacháin agus tástálacha	2(a)		71,394		69,166
Deontas na Roinne Sláinte	2(b)		577		579
(tástálacha HEV)	18(c)		2,993		2,515
Glanchistiúchán iarchurtha (SPSPS)			36		2
Ús a tuilleadh					
Brabús/(Cailteanas) ar dhiúscairt sócmhainní seasta			23		251
Ioncam iomlán			75,023		72,513
Caiteachas					
Costais foirne	3	44,331		40,664	
Costais phróiseála	5	16,285		15,400	
Speansais ghinearálta	6	12,840		12,406	
Costais bhailiúcháin	8	4,801		4,205	
Muirir airgeadais	9	(39)		215	
Dímheas	10	3,546		3,640	
Deontais Chaipitil Amúchta	14	(1,755)		(1,751)	
Caiteachas Iomlán			80,009		74,779
Barrachas/(easnamh) iomlán			(4,986)		(2,266)

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

Thar ceann chomhaltaí an bhoird

Bean Uasal DA Barr

Cathaoirleach

Bean Uasal D Cullivan

Comhalta Boird

Dáta: An 19 Meitheamh 2023

Seirbhís Fuilaidriúcháin na hÉireann
Irish Blood Transfusion Service

Ráiteas Ioncaim Chuimsithigh

don bhliain dar críoch an 31 Nollaig 2022

	<i>Nótaí</i>	2022 €'000	2021 €'000
Barrachas/(Easnamh) na bliana		(4,986)	(2,266)
Brabús fíor lúide an brabús atá ceaptha ar sócmhainní príomhscéim pinsin	<i>17(c)</i>	(28,225)	15,341
Taithí ar méadú/(cailteanas) ag éirí as dliteanas príomhscéim pinsin	<i>17(b)(iii)</i>	(13,071)	(1,123)
Athruithe i mbarúla na príomhscéime pinsin	<i>17(b)(iii)</i>	114,348	(1,194)
Taithí ar méadú/(cailteanas) SPSPS	<i>18(d)</i>	(1,387)	(301)
Athrú i mbarúla SPSPS		8,624	(739)
Oiriúnú ar mhaoinithe iarchurtha SPSPS		(7,237)	1,040
Méadú/(Cailteanas) iomlán aitheanta ón tsraith dheireanach de ráitis airgeadais		68,066	10,758

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

Thar ceann chomhaltaí an bhoird

Bean Uasal DA Barr

Cathaoirleach

Bean Uasal D Cullivan

Comhalta Boird

Dáta: An 19 Meitheamh 2023

Seirbhís Fuilaidriúcháin na hÉireann
Irish Blood Transfusion Service

Ráiteas faoi Athruithe sa Chuntas Cúlchistí agus Caipitil

amhail an 31 Nollaig 2022

	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>

	Cúlchistí Ioncaim €'000	Cúlchistí Caipitil €'000	Cúlchistí Taighde €'000	Iomlán €'000
Iarmhéid tosaigh ar an 1 Eanáir 2022	(72,863)	10,590	2,878	(59,395)
Barrachas/(Easnamh) don bhliain roimh leithreasáí	(4,986)	-	-	(4,986)
Aistriú	(264)	-	264	-
Gnóthachan/(Caillteanas) achtúireach ar phinsean	73,052	-	-	73,052
Ag deireadh na bliana 2022	<u>(5,061)</u>	<u>10,590</u>	<u>3,142</u>	<u>8,671</u>

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

Thar ceann chomhaltaí an bhoird

Bean Uasal DA Barr

Cathaoirleach

Bean Uasal D Cullivan

Comhalta Boird

Dáta: An 19 Meitheamh 2023

Seirbhís Fuilaeistriúcháin na hÉireann
Irish Blood Transfusion Service

Ráiteas faoin Staid Airgeadais

amhail an 31 Nollaig 2022

	<i>Nótaí</i>	2022 €'000	2022 €'000	2021 €'000	2021 €'000
Sócmhainní Seasta					
Sócmhainní inláimhsithe	10		8,255		10,383
Sócmhainní Reatha					
Stoc	13	2,720		2,509	
Féichiúnaithe	11	9,113		9,060	
Airgead sa bhanc agus ar láimh	16	29,107		29,811	
		<u>40,940</u>		<u>41,380</u>	
Creidiúnaithe: méideanna a bheidh dlite laistigh de bhliain amháin					
Creidiúnaithe agus Fabhrúithe	12	9,231		7,832	
		<u>9,231</u>		<u>7,832</u>	
		9,231		7,832	
Glansócmhainní Reatha			<u>31,709</u>		<u>33,548</u>
Sócmhainní iomlána			39,964		43,931
Creidiúnaithe: méideanna a bheidh dlite i ndiaidh breis is bliain amháin					
			–		–
Soláthar le haghaidh dliteanas agus táillí					
Sócmhainn sochair scoir iarchurtha	18(c)		8,161		11,894
Scéim SPSPS um Oibleagáid Scoir	18(b)		(8,161)		(11,894)
Scéim IBTS um Oibleagáid Scoir	17(b)(i)		(27,156)		(97,434)
Glansócmhainní / (Glandliteanais)			<u>12,808</u>		<u>(53,503)</u>
Cúlchistí					
Deontas Caipítíl	14		4,137		5,892
Cúlchiste Caipítíl			10,590		10,590
Cúlchiste Taighde			3,142		2,878
Barrachas/(Easnamh) Carntha			(5,061)		(72,863)
			<u>12,808</u>		<u>(53,503)</u>

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

Thar ceann chomhaltaí an bhoird

Bean Uasal DA Barr

Cathaoirleach

Bean Uasal D Cullivan

Comhalta Boird

Dáta: An 19 Meitheamh 2023

Seirbhís Fuilaeistriúcháin na hÉireann
Irish Blood Transfusion Service

Ráiteas ar Shreabhadh Airgid

don bhliain dar chríoch an 31 Nollaig 2022

	<i>Nótaí</i>	2022 €'000	2021 €'000
Réiteach an bharrachais oibriúcháin le glan-insreabhadh airgid ó ghníomhaíochtaí oibriúcháin			
Barrachas/(easnamh) oibriúcháin		(4,986)	(2,266)
Táille phinsin lúide rannfocaíochtaí a íocadh		2,774	2,002
Dímheas		3,546	3,640
Deontas caipitil amúchta		(1,755)	(1,751)
(Ardú)/Laghdú ar stoc		(211)	1,241
(Ardú)/Laghdú ar fhéichiúnaithe		(53)	(867)
Méadú/(Laghdú) ar chreidiúnaithe		1,429	(126)
Ús infhaighte	15	(36)	(2)
Ús iníoctha	15	17	15
(Brabús)/Caillteanas ar dhíol sócmhainní seasta		(23)	(251)
Glan-insreabhadh (eis-sreabhadh) airgid ó ghníomhaíochtaí oibriúcháin		702	1,635
Ráiteas Sreafaí Airgid			
Glan-insreabhadh (eis-sreabhadh) airgid ó ghníomhaíochtaí oibriúcháin		702	1,635
Torthaí ar infheistíocht agus fónamh ar airgeadas	15	19	(13)
Caiteachas Caipitil	15	(1,425)	(1,275)
		(704)	347
Maoiniú – Deontas Caipitil a fuarthas	14	-	31
Méadú/(Laghdú) in airgead tirim agus i gcoibhéisí airgid tirim sa bhliain	16	(704)	378
Réiteach an ghlan-sreafa airgid le gluaiseacht i nglanfhiach			
Méadú/(Laghdú) in airgead tirim agus i gcoibhéisí airgid tirim sa bhliain	16	(704)	378
Insreabhadh airgid thirim ó laghdú ar fhiachais agus maoiniú léasanna		-	-
Athrú ar ghlan-chistí mar gheall ar shruthanna airgid		(704)	378
Glan-chistí amhail an 1 Eanáir	16	29,811	29,433
Glan-chistí amhail an 31 Nollaig	16	29,107	29,811

Thar ceann chomhaltaí an bhoird

Bean Uasal DA Barr

Cathaoirleach

Bean Uasal D Cullivan

Comhalta Boird

Dáta: An 19 Meitheamh 2023

Seirbhís Fuilaidriúcháin na hÉireann

Irish Blood Transfusion Service

Nótaí a ghabhann leis na Ráitis Airgeadais don bhliain dar críoch an 31 Nollaig 2022

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 2022) 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 Ailt 10 agus 11 den Acht um Binse Cúitimh i ndáil le Heipitíteas C 1997. Íocann an Roinn Sláinte na dámhachtainí as 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-infháltas gaolmhar deimhnithe go réasúnta. Aithnítear ioncam othair agus seirbhíse ag an am a chuirtear an tseirbhís ar fáil.

C) Sócmhainní inláimhsithe seasta 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 shaolré 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

Oibríonn an Bord scéim pinsean le sochar sainithe atá maoinithe ag ranníocaíochtaí ón mBord agus ó fhostaithe. Déantar sócmhainní ná scéime pinsin a thomhas agus úsáid á baint as luachanna córa agus iad i seilbh ciste a riartar ann féin. Cuireann an scéim sochair scoir bunaithe ar thuarastal deireanach an bhaill ar fáil. Tagann siad faoi réir iontaobhaithe neamhspleácha, atá freagrach as cinntiú go gcuirtear maoiniú leordhóthanach leis an scéim chun cloí le hoibleagáidí reatha agus le hoibleagáidí amach anseo.

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 inchomparáide, 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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Cuimsítear sa mhuirear pinsin sa Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coinnithe an costas seirbhíse reatha agus an costas seirbhíse roimhe seo, móide an difríocht idir an toradh a bhfuiltear ag súil leis ar shócmhainní scéime agus an costas úis ar na dliteanais scéime.

Sa Ráiteas ar Ioncam Cuimsitheach, aon ghnóthachain agus cailteanais achtúireacha a tháinig chun cinn mar thoradh ar bhoinn tuisceana achtúireacha athraithe, agus mar thoradh ar thaithí, bharrachas agus easnaimh, aithnítear iad i gcomhthéacs na bliana 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 (DPER).

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 Chaipítíl

Déantar deontais chaipítíl 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 fóna 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 Caipítíl

Aon chistí a chuirtear ar leataobh chun saoráidí an Bhoird a fhorbairt, cuimsítear iad faoi chúlchistí caipítíl agus taispeántar iad le cúlchistí sa Ráiteas ar Staid an Airgeadais.

I) Taighde

Leithdháileann an Bord 1% dá ioncam lárnach le haghaidh taighde agus forbartha gach bliain, ag teacht leis na moltaí a rinneadh sa phainéal athbhreithnithe maidir le tástáil fola i gcomhair fuilistriúcháin 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. Taispeántar na méideanna sin sa Ráiteas ar Staid an Airgeadais. Aithnítear caiteachas ar thaighde mar speansas nuair a thabhaítear é.

J) Airgeadraí Eachtracha

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.

Aistrítear sócmhainní agus dliteanais airgeadaíochta a ainmnítear in airgeadraí eachtracha go Euro ar na rátaí malartaithe atá 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 Chuntasaíochta 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 chailteanais pinsin de €27.156 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 fóc de réir mar a bheidh siad dlite. Sna cúinsí sin measann an Bord go bhfuil coincheap an ghnóthais leantaigh oiriúnach chun an tacar sin de na Ráitis Airgeadais a ullmhú.

ii. Soláthairtí

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 gurbh fhéidir nach dtarlódh siad ar feadh roinnt blianta. De thoradh sin agus leibhéal éiginnteachta na dtorthaí deiridh, d'fhéadfadh go mbeadh difríocht shuntasach idir an toradh féin agus an toradh a mheastar.

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 as feidhm 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. Bearnú Réadmhaoine, Gléasra agus Treailimh

Déantar athbhreithniú i gcomhair bearnaithe ar shócmhainní atá faoi réir dímheasa nuair a léiríonn imeachtaí nó athruithe ar chúinsí go mb'fhéidir nach bhféadfaí an tsuim ghlanluacha a aisghabháil.

Tá athbhreithniú déanta ag an mBord ar shaolré sócmhainní agus ar luachálacha iarmharacha gach aicme de shócmhainní seasta agus, go háirithe, ar shaolré fóna eacnamaíoch agus luachálacha iarmharacha na ndaingneán agus na bhfeistias; agus de thoradh air sin, tá an Bord sásta go bhfuil oiriúnacht ag baint le saolré agus luachálacha iarmharacha na sócmhainní.

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2. Ioncam

2.(a) Díolacháin agus tástálacha

<u>Díolacháin</u>	2022 €'000	2021 €'000
Fuil	36,604	35,832
Comhchodanna fola	15,481	15,196
Táirgí fola	3,935	3,679
Plasma	2,007	1,850
DIV (IVD) Plasma	264	255
Díolacháin iomlána	58,291	56,812
Tástálacha	13,103	12,354
Díolacháin agus Tástálacha Iomlána	71,394	69,166

2.(b) Deontas na Roinne Sláinte

I 2016, d'fhaomh an Roinn Sláinte deontas i leith tástála ar Víreas Heipitéas E ó 2016 - 2018. Tá síneadh ama curtha leis an deontas sin go dtí deireadh 2024. Faoin socrú deontais bunaidh, ba é €840,000 an t-uasluch a d'fhéadfadh SFÉ a éileamh in aon bhliain faoi leith. Is é an t-uasmhéid faoin síneadh deontais ná €600,000.

Le linn 2022, bhí ioncam de €577,200 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 chuí.

3. Costais foirne

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

	2022 €'000	2021 €'000
Sochair ghearrthéarmacha foirne	30,950	28,672
Costais leasa shóisialaigh	3,294	3,064
Iomlán na sochar gearrthéarmach foirne	34,244	31,736
Muirear scéim Pinsean SFÉ (nóta 17(a))	6,779	5,973
Muirear pinsean SPSPS (nóta 18)	2,993	2,515
Fabhruithe ÁSB agus Pinsin	315	440
	44,331	40,664

Luach Saothair

(a) Sochair Chomhiomlán Fhostaí

	2022 €'000	2021 €'000
Sochair Ghearrthéarmacha Foirne	30,950	28,672
Costais Shochair Scoir – scéim SFÉ (nóta 17(a))	6,779	5,973
Costais Shochair Scoir – scéim SPSPS (nóta 18(a))	2,993	2,515
Ranníocaíocht Fostóra le Leas Sóisialach	3,294	3,064
Árachas Sláinte Buan	315	440
	44,331	40,664

(b) Sochair Ghearrthéarmacha Foirne

	2022 €'000	2021 €'000
Bunphá	27,731	26,159
Ragobair	471	238
Liúntais	2,597	2,194
Costais Earcaíochta	151	81
	30,950	28,672

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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 Comhlíontachta, an Stiúrthóir Airgeadais agus an Stiúrthóir Acmhainní Daonna. Tá luach iomlán shochair fostaithe an príomhphearsanra bainistíochta leagtha amach thíos:

	2022	2021
	€'000	€'000
Tuarastal	1,087	863
Liúntais	59	54
	<u>1,146</u>	<u>917</u>

(d) Pacáiste Luach Saothair an Phríomhfheidhmeannaigh

Fuair an Príomhfheidhmeannach tuarastal de €159,531 in 2022 agus tá an duine sin 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 €	2022 An Líon Fostaithe sa Bhanna	2021 An Líon Fostaithe sa Bhanna
60,000 – 69,999	53	33
70,000 – 79,999	33	32
80,000 – 89,999	24	19
90,000 – 99,999	9	7
100,000 – 109,999	5	6
110,000 – 119,999	3	2
120,000 – 129,999	4	3
130,000 – 139,999	1	1
140,000 – 149,999	-	3
150,000 – 159,000	3	-
160,000 – 169,999	1	-
170,000 – 179,999	-	-
190,000 – 199,999	-	1
200,000 – 209,999	-	1
210,000 – 219,999	2	-
230,000 – 239,999	1	2
240,000 – 249,999	2	-
270,000 – 279,999	1	2

Ranníocaíochtaí Aoisliúntais Breise

Amhail an 31 Nollaig 2022 bhí na ranníocaíochtaí aoisliúntais breise go léir maidir le comhaltaí foirne sa scéim pinsean seirbhíse poiblí aonair tarchurtha ag an mBord chuig an Roinn Caiteachais Phoiblí agus Athchóirithe (RCPA). Déantar ranníocaíochtaí aoisliúntais breise maidir le comhaltaí foirne i scéim aoisliúntais SFÉ a tharchur chuig scéim pinsin SFÉ.

	Líon 2022	Líon 2021
Ba é meánlíon na ndaoine a bhí fostaithe ag an mBord ná	624	616
Ba é meánlíon na ndaoine coibhéise lán-aimseartha a bhí fostaithe ag an mBord ná	509	503

4. Cáin

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

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5. Costais phróiseála	2022 €'000	2021 €'000
Ceannach táirgí athdhíolta	5,404	5,026
Pacáistí fola agus oiriúintí	2,745	2,557
Drugaí, cóirithe, uirlisí agus imoibríthe	7,211	7,115
Coirní	925	702
	<u>16,285</u>	<u>15,400</u>

6. Speansais Ghinearálta	2022 €'000	2021 €'000
Cíos agus rátaí	911	1,105
Téamh, soilsiú agus cumhacht	1,474	947
Lónadóireacht	434	401
Postas	61	52
Teileafón	339	371
Glanadh	688	707
Carraeireacht	1,064	621
Táillí iniúcháireachta	47	42
Deisiú agus Cothabháil	3,567	3,894
Árachas	369	364
Speansais ilghnéitheacha (nóta 7)	735	580
Tástálacha fola	168	172
Seirbhísí gairmiúla	2,444	2,598
Deontas Taighde	19	158
Táillí dlí agus socraíochtaí dlí	60	(79)
Diúscairt Dramhaíola	187	209
Slándáil	273	264
	<u>12,840</u>	<u>12,406</u>

7. Speansais ilghnéitheacha	2022 €'000	2021 €'000
Suibscríbhinní agus Foilseacháin	189	146
Sláinte agus Sábháilteacht	54	34
Leas Foirne	118	159
Na Meáin agus Cumarsáid	55	43
Láithreán Athshlánaithe ó Thubaiste	30	30
Ilghnéitheach	289	168
	<u>735</u>	<u>580</u>

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

8. Costais bhailiúcháin
B'ionann caiteachas a tabhaíodh in 2022 i leith bailiú deonuithe fola agus €4.8 milliún (2021: €4.2 milliún)

9. Muirir airgeadais	2022 €'000	2021 €'000
Ús agus Muirir ón mBanc	5	6
Íocaíocht Phras ar Ús agus Fhíneálacha	12	9
Gluaiseachtaí Rátaí Malairte	(9)	26
Drochfhiacha	13	10
Soláthar in aghaidh Drochfhiach	(60)	162
Difir Stoic	0	2
	<u>(39)</u>	<u>215</u>

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Nótaí a ghabhann leis na Ráitis Airgeadais don bhliain dar críoch an 31 Nollaig 2022 *ar lean*

10. Sócmhainní seasta inlámhsithe

<i>Costas</i>	Áitreab €'000	Gléasra agus trealamh €'000	Crua-earraí ríomhaire €'000	Bogearraí ríomhaire €'000	Sócmhainní atá á bhforbairt €'000	Mótarfheith hiclí €'000	Iomlán €'000
Iarmhéid ar an 1 Eanáir 2022	50,866	14,888	6,425	12,735	336	1,580	86,830
Breiseanna sa bhliain	-	131	2	9	1,276	-	1,418
Curtha in úsáid sa bhliain	-	939	11	228	(1,178)	-	-
Diúscairtí	(18)	(4,053)	(2,987)	(2,949)	-	(354)	(10,361)
Iarmhéid ar an 31 Nollaig 2022	50,848	11,905	3,451	10,023	434	1,226	77,887
<i>Dímheas carntha</i>							
Iarmhéid ar an 1 Eanáir 2022	44,141	13,315	5,843	11,639	-	1,509	76,447
Muirear na bliana	1,850	686	399	579	-	32	3,546
Diúscairtí sa bhliain	(18)	(4,053)	(2,987)	(2,949)	-	(354)	(10,361)
Iarmhéid ar an 31 Nollaig 2022	45,973	9,948	3,255	9,269	-	1,187	69,632
Ar an 31 Nollaig 2022	4,875	1,957	196	754	434	39	8,255
Ar an 31 Nollaig 2021	6,725	1,573	582	1,096	336	71	10,383

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

	2022 €'000	2021 €'000
Féichiúnaithe trádála	7,349	7,287
Réamhíocaíochtaí agus ioncam fabhráithe	1,764	1,773
	9,113	9,060

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

	2022 €'000	2021 €'000
Creidiúnaithe trádála	2,847	2,033
Creidiúnaithe eile, leas sóisialach san áireamh	1,910	1,663
Fabhrú pá saoire	1,051	989
Fabhruithe agus Soláthairtí Eile	3,423	3,147
	9,231	7,832

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

	2022 €'000	2021 €'000
ÍMAT	723	610
ÁSPC	560	500
MSU	139	119
CMÁ	3	3
PSWT	11	44
CBL	474	387
	<u>1,910</u>	<u>1,663</u>

13. Stoic i seilbh ag deireadh bliana

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

	2022 €'000	2021 €'000
Táirgí fola	787	685
Plasma Tuaslagóra/Glantaigh	1,108	1,071
Imoibrithe	152	172
Tacair bhailiúcháin	306	281
Tomhaltais agus Uirlisí In-athúsáidte	209	177
Gradaim Deontóra agus Ábhair Fógraíochta	82	57
Clóbhualadh & páipéarachas	39	29
Glantachán agus Lónadóireacht	27	27
Ábhair Phacáistithe	10	10
Soláthar i leith stoc atá as feidhm	-	-
	<u>2,720</u>	<u>2,509</u>
Stoic fola (á gcoinneáil ar luach neamhní)	2,524 aonad	2,927 aonad

14. Deontas Caipitil

	2022 €'000	2021 €'000
Iarmhéid ag tús na bliana	5,892	7,612
Faighthe le linn na bliana	-	31
Amúchta in aghaidh dímheasa	(1,755)	(1,751)
	<u>4,137</u>	<u>5,892</u>

Le linn na bliana 2021 fuarthas deontas de €31,274 i leith reoiteoirí a ceannaíodh chun plasma téarnaimh a choimeád.

15. Sreafaí Airgid Comhlána

	2022 €'000	2021 €'000
Torthaí ar infheistíocht agus fónamh ar airgeadas		
Ús faighte	36	2
Ús íochta	(17)	(15)
	<u>19</u>	<u>(13)</u>
Caiteachas caipitil		
Íocaíochtaí chun sócmhainní inláimhsithe a fháil	(1,448)	(1,526)
Fáltais ó dhíolacháin sócmhainní seasta	23	251
	<u>(1,425)</u>	<u>(1,275)</u>

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16. Anailís ar athruithe i nglanfhiach

	Ar an 1 Eanáir 2022 €'000	Sruthanna airgid €'000	Ar an 31 Nollaig 2022 €'000
Airgead sa bhanc agus ar láimh	2,191	288	2,479
Éarlaisí gearrthéarmacha	<u>27,620</u>	<u>(992)</u>	<u>26,628</u>
Airgead tirim agus coibhéisí airgid tirim	<u>29,811</u>	<u>(704)</u>	<u>26,628</u>

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

17. (a) Costais Pinsin

Anailís ar an méid a gearradh ar chostais pinsean	2022 €'000	2021 €'000
Costais seirbhíse	5,592	5,231
Glanchoistais airgeadais	<u>1,187</u>	<u>742</u>
Iomlán a gearradh ar chostais pinsean	<u>6,779</u>	<u>5,973</u>

Anailís ar chostais seirbhíse	2022 €'000	2021 €'000
Costas reatha seirbhíse	6,557	6,342
Costas ar Shochar Báis sa tSeirbhís a Chur faoi Árachas	435	263
Lúide Ranníocaíochtaí na bhFostaithe	<u>(1,400)</u>	<u>(1,374)</u>
Costais iomlána seirbhíse	<u>5,592</u>	<u>5,231</u>

	2022 €'000	2021 €'000
Toradh ionchasach ar shócmhainní plean	2,572	1,324
Ús ar dhliteanas scéim pinsean	<u>(3,759)</u>	<u>(2,066)</u>
Glanchoistas airgeadais	<u>(1,187)</u>	<u>(742)</u>

17. (b) Glandliteanas Pinsin

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

	2022 €'000	%	2021 €'000	%
B'iad na príomhshócmhainní agus dliteanais a ghabh leis an scéim ná:				
Gnáthscaireanna	46,529	26%	58,081	28%
Malairtí	30,433	17%	32,490	16%
Maoín	17,637	10%	16,941	8%
Bonneagar	6,654	4%	5,995	3%
Bannaí	77,873	43%	87,807	43%
Airgead tirim	<u>810</u>	<u>0%</u>	<u>4,577</u>	<u>2%</u>
Luach cóir iomlán sócmhainní	179,936	100%	205,891	100%
Luach reatha na ndliteanas scéime	<u>(207,092)</u>		<u>(303,325)</u>	
Glandliteanas pinsin deimhnithe sa ráiteas ar staid airgeadais	<u>(27,156)</u>		<u>(97,434)</u>	

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	2022	2021
	€'000	€'000
17. (b) (ii) Anailís ar ghluaiseacht i luach cóir shócmhainní plean		
Luach tosaigh	205,891	189,090
Toradh Ionchasach	2,572	1,324
Gnóthachain achtúireacha (caillteanais)	(28,225)	15,341
Ranníocaíochtaí ag an bhFostóir (lúide an costas a bhain le sochair ‘bás le linn seirbhíse’ a chur faoi árachas)	3,531	3,668
Ranníocaíocht aon uaire ag an bhFostóir	-	-
Ranníocaíochtaí ag Fostaithe	1,400	1,374
Ioncam Eile	39	40
Sochair a íocadh / a socraíodh	(5,272)	(4,946)
Luach deiridh	179,936	205,891

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

	2022	2021
	€'000	€'000
Luach tosaigh	(303,325)	(297,546)
Costas Seirbhíse (gan costas na sochar bás i seirbhís a chur faoi árachas san áireamh)	(6,557)	(6,342)
Costas Úis	(3,759)	(2,066)
Gnóthachain/ (Caillteanais) Achtúireacha	101,277	(2,317)
Sochair a Íocadh / a Socraíodh	5,272	4,946
Luach deiridh	(207,092)	(303,325)

17. (c) Cur Síos ar an Scéim agus ar Bhoinn Tuisceana 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 chinneadh 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 2022 agus ag an deireadh bliana roimhe:

	Ar an 31/12/22	Ar an 31/12/21
Ráta méadaithe i dtuarastail	3.75% in aghaidh na bliana ar feadh bliain amháin agus 3.15% in aghaidh na bliana ina dhiaidh sin	1% in aghaidh na bliana ar feadh bliana agus 2.85% in aghaidh na bliana móide scála tuarastail
Ráta an mhéadaithe ar phinsin atá á n-íoc	3.5% in aghaidh na bliana ar feadh bliain amháin agus 2.9% in aghaidh na bliana ina dhiaidh sin	1% in aghaidh na bliana ar feadh bliain amháin agus 2.6% in aghaidh na bliana ina dhiaidh sin
Ráta lascaine	3.7%	1.25%
Bonn tuisceana maidir le boilsciú	2.4%	2.1%
Toradh ionchasach ar shócmhainní	3.7%	1.25%
Ionchas Saoil Fir/Mná 65 bliana d'aois	23.4/25.6 bliain	23.3/25.5 bliain
Ionchas Fir/Mná atá 45 bliain d'aois anois ag 65 bliana d'aois	25/27.2 bliain	24.9/27.1 bliain

De réir FRS 102, úsáidtear an ráta lascaine leis an sochar ionchasach ar shócmhainní a ríomh.

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

	2022	2021
	€'000	€'000
Toradh iarbhír ar shócmhainní scéime	(25,653)	16,665
Toradh ionchasach ar shócmhainní scéime	2,572	1,324
Difear idir an toradh iarbhír agus ionchasach	(28,225)	15,341

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

	2022	2021	2020	2019	2018
	€'000	€'000	€'000	€'000	€'000
Luach Cóir shócmhainní an phlean	179,936	205,891	189,090	175,498	154,374
Luach Reatha na ndlíteanas fabhráithe	(207,092)	(303,325)	(297,546)	(267,756)	(237,672)
Easnamh	(27,156)	(97,434)	(108,456)	(92,258)	(83,298)
Gnóthachan/(cailteanas) ó thaithí ar dhliteanais phlean	(13,071)	(1,123)	361	2,828	3,594
Difear idir an sochar iarbhír agus an sochar ionchasach ar shócmhainní plean	(28,225)	15,341	8,925	15,926	(7,041)

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

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

	2022	2021
	€'000	€'000
Costais seirbhíse reatha	3,390	2,938
Ús ar dhliteanas Scéim Sochair Scoir	148	55
Ranníocaíochtaí na bhFostaithe	(545)	(478)
Iomlán na gcostas Sochair Scoir a gearradh ar chaiteachas	2,993	2,515

18. (b) Gluaiseacht i nGlandliteanas Sochair Scoir le linn na bliana airgeadais

	2022	2021
	€'000	€'000
Glandliteanas ar an 1 Eanáir	(11,894)	(7,928)
Costas reatha seirbhíse	(3,390)	(2,938)
Costais úis	(148)	(55)
Gnóthachan/(cailteanas) achtúireach	7,237	(1,040)
Sochair a íocadh	34	67
Luach deiridh	(8,161)	(11,894)

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 inphinsin sa tseirbhís phoiblí, a ceapadh ar nó tar éis an 1 Eanáir 2013. Íoctar ranníocaíochtaí ó chomhaltaí na Scéime Aonair leis an Roinn Caiteachais Phoiblí agus Athchóirithe (RCPA).

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 maidir le dul ar scor.

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Nótaí a ghabhann leis na Ráitis Airgeadais don bhliain dar críoch an 31 Nollaig 2022 *ar lean*

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 31/12/22	Ar an 31/12/21
Ráta méadaithe i dtuarastail	3.75% in aghaidh na bliana ar feadh bliain amháin agus 3.15% in aghaidh na bliana ina dhiaidh sin	1% in aghaidh na bliana ar feadh bliana agus 2.85% in aghaidh na bliana móide scála tuarastail
Ráta an mhéadaithe ar phinsin atá á n-íoc	2.4%	2.1% in aghaidh na bliana
Ráta lascaine	3.7%	1.25%
Bonn tuisceana maidir le boillsciú	2.4%	2.1%
Ionchas Saoil Fir/Mná 65 bliana d'aois	23.4/25.6 bliain	23.3/25.5 bliain
Ionchas Fir/Mná atá 45 bliain d'aois ag 65 bliana d'aois	25/27.2 bliain	24.9/27.1 bliain

Déanann SFÉ sócmhainn a shainaithint i gcomhréir leis an dliteanas neamh-mhaoinithe iarchurtha do Shochar Scoir ar bhonn na bhforálacha in Alt 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:

	2022	2021
	€'000	€'000
Maoiniú in-aisghabhála i leith chostais na bliana reatha	2,993	2,515
Pinsean íoctha sa bhliain	-	-
Glanmhaoiniú Iarchurtha	<u>2,993</u>	<u>2,515</u>

Ba ionann méid na sócmhainne cistiúcháin iarchurtha do Shochar Scoir ar an 31 Nollaig 2022 agus €8,161,000 (2021: €11,894,000)

18. (d) Stair na n-oibleagáidí sochar sainithe

	2022	2021
	€'000	€'000
Oibleagáidí sochair shainithe	8,161	11,894
Gnóthachain / (caillteanais) ó thaithí ar Dhliteanais		
Scéime Méid	(1,387)	(301)
Céatadán na nDlitéanais Scéime	17%	2.5%

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. Soláthairtí

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 gclínici 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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Nótaí a ghabhann leis na Ráitis Airgeadais don bhliain dar críoch an 31 Nollaig 2022 *ar lean*

21. Dlíteanais 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 risíocht airgeadais na gcásanna sin a mheas, más ann di, toisc nach bhfuil ann ach faisnéis theoranta faoi chásanna dá leithéid go dtí seo. Ní heol méid cailteanas na ndeontóirí, más ann dóibh, mar thoradh ar mhóilleanna dá leithéid. Tá na cásanna sin neamhghníomhach chomh fada sin, áfach, go measann ár gcomhairleoirí dlí go bhfuil siad beagnach imithe in éag.

22. Gealltanais chaipitil

Bhí gealltanais chaipitil de €1.876 milliún ann ar an 31 Nollaig 2022.

23. Idirbhearta páirtí ghaolmhara

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 tráchtála.

Talamh agus Foirgnimh

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

	2022	2021
	€'000	€'000
Bliain amháin agus gan dul thairis sin	252	273
Bliain amháin ar a laghad agus gan dul thar chúig bliana	702	776
Níos mó ná cúig bliana	560	818
	<u>1,514</u>	<u>1,867</u>

25. Faomhadh na Ráiteas Airgeadais

Faomhadh na ráitis airgeadais ag an mBord ar an 19 Meitheamh 2023.