

Borders NHS Board



PATIENT'S PRIVATE FUNDS STATEMENT FOR 2015/16

Aim

To request the Board to adopt and approve the Patient's Private Funds Statement for the financial year ended 31 March 2016.

Background

The registered auditor, Geoghegans, has audited the Abstract of Receipts and Payments of Patient's Funds for financial year 2015/16 in accordance with approved Auditing Standards.

Geoghegans have provided a clear audit opinion of the Patient's Private Funds Statement for 2015/16.

The final Patient's Private Funds Statement for 2015/16 was noted by the Audit Committee at its meeting on 13th June 2016.

Recommendation

The Board is asked to:-

1. **Adopt and approve** the Patient's Private Funds Statement for the financial year ended 31 March 2016.
2. **Authorise:**
 - (i) The Director of Finance to sign the Patient's Private Funds Statement to certify its accuracy;
 - (ii) The Chief Executive to sign the Patient's Private Funds Statement to confirm its approval by the Board;

Policy/Strategy Implications	Not Applicable
Consultation	Not Applicable
Consultation with Professional Committees	Not Applicable
Risk Assessment	Not Applicable

Compliance with Board Policy requirements on Equality and Diversity	Compliant where appropriate.
Resource/Staffing Implications	Not Applicable

Approved by

Name	Designation	Name	Designation
Carol Gillie	Director of Finance, Procurement, Estates & Facilities		

Author(s)

Name	Designation	Name	Designation
Susan Swan	Deputy Director of Finance		



BORDERS HEALTH BOARD

**PATIENTS' PRIVATE FUNDS
ANNUAL ACCOUNTS**

2015/16

BORDERS HEALTH BOARD
PATIENTS' PRIVATE FUNDS
FOR THE YEAR ENDED 31 MARCH 2016

2015		2016
£		£
	RECEIPTS	
	Opening Balances:	
89,977	Cash in Bank	79,839
1,859	Cash on Hand	1,843
-	Other Funds	-
<u>91,836</u>		<u>81,682</u>
151,023	From or on behalf of Patients	152,223
51	Interest on Patients' Fund Account	33
<u>242,910</u>	Total Receipts	<u>233,938</u>
	PAYMENTS	
161,227	To or on behalf of Patients	157,482
-	Extra Comforts etc.	-
	Closing Balances:	
79,839	Cash in Bank	74,299
1,844	Cash on Hand	2,157
-	Other Funds	-
<u>81,683</u>		<u>76,456</u>
<u>242,910</u>	Total Payments	<u>233,938</u>
	Closing Balances accounted for as:	
	Patients' Personal Accounts	
81,678	Credit Balances	76,451
-	Less: Debit Balances	-
<u>81,678</u>		<u>76,451</u>
5	Interest Received but not Credited	5
<u>81,683</u>	Total Closing Balance	<u>76,456</u>

I certify that the above abstract of Receipts and Payments is correct, and in accordance with the Books of Account and that the Register of Valuables has been inspected and checked with property held.

Director of Finance Date

The abstract of Receipts and Payments was submitted at the NHS Board Meeting on 23 June 2016 and duly approved.

Chief Executive Date

BORDERS HEALTH BOARD
PATIENTS' PRIVATE FUNDS
FOR THE YEAR ENDED 31 MARCH 2016

NOTES TO THE ABSTRACT

1 Basis of Preparation

The Scottish Government Health Directorate requires Borders Health Board to prepare, on an annual basis, an abstract of receipts and payments of patients' private funds administered by the Board. The abstract of receipts and payments has been prepared in accordance with the requirements of SFR 19.0 of the NHS Scotland Unified Board Accounts Manual.

BORDERS HEALTH BOARD
PATIENTS' PRIVATE FUNDS
FOR THE YEAR ENDED 31 MARCH 2016

Statement of Board Members' Responsibilities

The Scottish Government Health Directorate requires Borders Health Board to prepare an abstract of receipts and payments of Patients' Private Funds for each financial year which fairly present the state of the funds administered.

Borders Health Board is responsible for ensuring proper accounting records are maintained, which disclose with reasonable accuracy at any time the financial position of the Patients' Private Funds and enable it to ensure that the statement complies with the requirements of the Scottish Government Health Directorate given in the NHS Board Manual for Accounts. It is also responsible for safeguarding the assets held on behalf of the patients and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As members of the Borders Health Board we confirm that the above responsibilities have been discharged during the period and in preparing the abstract of receipts and payments.

Director of Finance Date

Chief Executive Date

**Borders Health Board Patients' Private Funds
Abstract of Receipts and Payments for the Year Ended 31 March 2016**

Independent Auditor's Report to the Board of Borders Health Board

We have audited the attached abstract of receipts and payments of patients' private funds administered by Borders Health Board ("the abstract") for the year ended 31 March 2016 which has been prepared for the reasons and on the basis of the accounting policies set out in Note 1 to the abstract.

This report has been prepared for Borders Health Board, as a body, solely in connection with the audit of the abstract. Our report was designed to meet the agreed needs of Borders Health Board and should not therefore be relied upon by any other party. To the fullest extent permitted by law, we will not accept or assume responsibility or liability in respect of our report to any other party for our audit work, for this report, or for the opinion which we have formed.

Respective responsibilities of Board members and auditors

As explained more fully in the Statement of Board Members' Responsibilities the Board members are responsible for the preparation of the abstract in accordance with the requirements of the NHS Scotland Unified Board Accounts Manual.

Our responsibility is to audit and express an opinion on the abstract in accordance with the terms of our engagement and having regard to International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the abstract

An audit involves obtaining evidence about the amounts and disclosures in the abstract sufficient to give reasonable assurance that the abstract is free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the circumstances and have been consistently applied and adequately disclosed and the reasonableness of significant accounting estimates made by the board members.

Opinion on abstract

In our opinion, the abstract of receipts and payments presents fairly the state of the funds administered by the Board on behalf of its patients as at 31 March 2016.

**Geoghegans
Chartered Accountants and Statutory Auditor**

23 June 2016

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