



**FIFE HEALTH BOARD  
PATIENTS' PRIVATE FUNDS  
RECEIPTS AND PAYMENTS ACCOUNT  
FOR  
THE YEAR ENDED 31 MARCH 2019**

**FIFE HEALTH BOARD**  
**PATIENTS' PRIVATE FUNDS**  
**YEAR ENDED 31 MARCH 2019**

**STATEMENT OF HEALTH BOARD MEMBERS' RESPONSIBILITIES  
IN RESPECT OF THE ACCOUNTS**

Under the National Health Service (Scotland) Act 1978, the Health Board is required to prepare accounts in accordance with the directions of Scottish Ministers which require that those accounts give a true and fair view of the state of affairs of the Patients' Private Funds as at 31 March 2019. In preparing these accounts, the Directors are required to:

- Apply on a consistent basis the accounting policies and standards approved for the NHS Scotland by Scottish Ministers;
- Make judgements and estimates that are reasonable and prudent;
- State where applicable accounting standards have not been followed where the effect of the departure is material.

The Health Board members are responsible for ensuring proper accounting records are maintained which disclose with reasonable accuracy at any time the financial position to ensure that the Accounts comply with the National Health Service (Scotland) Act 1978 and the requirements of the Scottish Government Health Directorates. They are also responsible for safeguarding the assets and hence taking reasonable steps for the prevention of fraud and other irregularities.

The NHS Board members confirm they have discharged the above responsibilities during the financial year and in preparing the accounts.

----- Director of Finance  
Carol Potter

----- Chief Executive  
Paul Hawkins

26 June 2019  
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**FIFE HEALTH BOARD  
PATIENTS' PRIVATE FUNDS**

**INDEPENDENT AUDITORS' REPORT TO THE BOARD  
OF FIFE HEALTH BOARD**

We have audited the financial statements of Fife Health Board Patients' Private Funds for the year ended 31 March 2019 set out on page 4. These financial statements have been prepared under the historical cost convention.

This report is made solely to the Board as a body. Our audit work has been undertaken so that we might state to the Board those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Board as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective Responsibilities of Board and Auditors**

As described in the Statement of Board Members' Responsibilities you are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Councils' (FRC's) Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

A description of the scope of an audit of financial statements is provided on the FRC's website at [www.frc.org.uk/auditscopeukprivate](http://www.frc.org.uk/auditscopeukprivate).

**Opinion**

In our opinion, the financial statements give a true and fair view of the state of the Funds' Receipts and Payments Account for the year ended 31 March 2019.

Thomson Cooper  
Registered Auditor  
3 Castle Court  
Carnegie Campus  
Dunfermline  
KY11 8PB

Date: 26 June 2019

**FIFE HEALTH BOARD  
PATIENTS' PRIVATE FUNDS**

**RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2019**

<b>2017/18</b>		<b>2018/19</b>
£		£
	<b>RECEIPTS</b>	
	Opening Balances:	
453,330	Cash in Bank	387,701
10,797	Cash on Hand	10,353
785	Other Funds	371
464,912		398,425
410,261	From or on behalf of Patients	415,847
675	Interest on Patients Funds Accounts	-
<b>875,848</b>	<b>TOTAL RECEIPTS</b>	<b>814,272</b>
	<b>PAYMENTS</b>	
477,423	To or on behalf of Patients	309,862
	Closing Balances:	
387,701	Cash in Bank	492,018
10,353	Cash on Hand	11,507
371	Other Funds	885
398,425		504,410
<b>875,848</b>	<b>TOTAL PAYMENTS</b>	<b>814,272</b>
	Closing balances accounted for as:	
	Patient Personal Accounts	
399,713	Credit Balances	504,544
1,288	Less Debit Balances	134
<b>398,425</b>	<b>TOTAL CLOSING BALANCE</b>	<b>504,410</b>

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

Director Finance ..... Date .....

The above abstract of Receipts and Payments was submitted at the NHS Board Meeting on 26 June 2019 and duly approved.

Chief Executive ..... Date .....