

Greater Glasgow NHS Board

BOARD

Tuesday 22 February 2005

Board Paper No: 2005/14

Acting Director of Finance

**PATIENTS' PRIVATE FUNDS
Statement of Accounts for 2003/04**

Recommendations

The NHS Board is asked to :

- a) adopt, and approve the 2003/04 Patients' Private Funds Statement of Accounts for the former Trusts:
 - North Glasgow University Hospitals NHS Trust
 - South Glasgow University Hospitals NHS Trust
 - Greater Glasgow Primary Care NHS Trust

- b) authorise :
 - i) the Acting Director of Finance and the Chief Executive to sign the Consolidated Trusts Patients' Private Funds Annual Accounts Statement; and
 - ii) the Chairman and the Acting Director of Finance to sign the Statement NHS Trusts Management Team responsibilities.

BACKGROUND

Following the dissolution of Trusts on 31 March 2004, the NHS Board is responsible for signing off the Patients' Private Funds Accounts for the year to 31 March 2004.

The attached papers, from the appropriate Divisions, contain a consolidated statement of the funds for each of the individual hospitals and have been subject to audit by an appointed External Auditor. Each of the Auditors has indicated that when the Accounts have been adopted by the Board they will issue a clean Audit Statement.

The Divisions hold the private funds of residents and patients who have no ready alternative to safekeeping and management of the funds. Each of the hospitals maintains individual patient records of funds. Any funds not available for immediate use are invested in interest bearing deposit accounts. The interest generated by these accounts is distributed across patients' accounts based on balances held.

NORTH GLASGOW UNIVERSITY HOSPITALS DIVISION

Board Paper No

PATIENTS' PRIVATE FUNDS 2003/04

Director of Finance

Background

Hospital cashiers are required to safeguard and manage the funds of patients' who, on admission to hospital, have no bank account or relatives to look after their funds. Each hospital has its own bank account specifically for holding patients' private funds and this enables the cashiers to make payments that fall due to other organisations on behalf of the patients.

Accounts

The Division is responsible for producing a consolidated set of accounts based on the receipts and payments made within the Patients' Funds bank accounts. The accounts are required to be audited on an annual basis. PricewaterhouseCoopers, the external auditor, has given audit clearance for the accounts in respect of the 2003/04 financial year.

Recommendation

The Board is asked to consider the attached set of accounts for the 2003/04 financial year. On approval, the Director of Finance and Chief Executive on behalf of the Board should sign the accounts. Thereafter, PricewaterhouseCoopers will issue the relevant audit certificate.

Trust Summary
Patients' Private Funds
for the Year Ended 31st March 2004

2003 £		£	TOTAL £
	RECEIPTS		
	100		
	110		
130,469.30	120	143,414.96	
380.06	130	350.00	
15,439.02	140	0.00	
-----	180	-----	
146,288.38	190		143,764.96
395,156.28	200		352,597.38
4,838.75	210		4,285.45
-----	270		-----
546,283.41	280		500,647.79
=====	290		=====
	400		
	PAYMENTS		
402,452.49	410		377,079.85
65.96	420		8.25
	500		
	Closing Balances :		
143,414.96	510	123,559.69	
350.00	520	0.00	
0.00	530	0.00	
-----	550	-----	
143,764.96	560		123,559.69
-----	570		-----
546,283.41	580		500,647.79
=====	590		=====
	700		
	Closing Balances accounted for as :		
	710		
	Patients' Personal Accounts		
143,715.37	720	123,559.69	
0.00	730	0.00	
-----	740	-----	
143,715.37	750		123,559.69
49.59	760		0.00
-----	770		-----
143,764.96	780		123,559.69
=====	790		=====

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

Date : Director of Finance

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

Date : Chief Executive

Auditors Certificate

SOUTH GLASGOW UNIVERSITY HOSPITALS NHS TRUST

PATIENTS' PRIVATE FUNDS 2003/04

Director of Finance

Background

Hospital cashiers are required to safeguard and manage the funds of patients' who, on admission to hospital, have no bank account or relatives to look after their funds. Each hospital has its own bank account specifically for holding patients' private funds and this enables the cashiers to make payments that fall due to other organisations on behalf of the patients.

Accounts

The Division is responsible for producing a consolidated set of accounts based on the receipts and payments made within the Patients' Funds bank accounts. The accounts are required to be audited on an annual basis. Cook & Co Chartered Accountants, the external auditor, has given audit clearance for the accounts in respect of the 2003/04 financial year.

Recommendation

The Board is asked to consider the attached set of accounts for the 2003/04 financial year. On approval, the Director of Finance and Chief Executive on behalf of the Board should sign the accounts. Thereafter, Cook & Co Chartered Accountants will issue the relevant audit certificate.

SOUTH GLASGOW UNIVERSITY HOSPITALS NHS TRUST

SFR 19.0

PATIENTS PRIVATE FUNDS

FOR THE YEAR ENDED 31 MARCH 2004

2003 £		£	TOTAL £
	100 RECEIPTS		
	110 Opening Balances:		
108,850.18	120 Cash in Bank	95,465.28	
1,072.95	130 Cash on Hand	1,850.00	
5.38	140 Other Funds	10.00	
	180.00		
109,928.51	190.00		97,325.28
220,878.01	200 From or on behalf of Patients		222,065.68
2,525.25	210 Interest on Patients' Fund Account		718.16
	270.00		
333,331.77	280 TOTAL RECEIPTS		320,109.12
	290.00		
	400 PAYMENTS		
236,006.49	410 To or on behalf of Patients		241,153.37
0.00	420 Extra Comforts etc.		0.00
	500 Closing Balances:		
95,465.28	510 Cash in Bank	77,445.31	
1,850.00	520 Cash on Hand	1,510.44	
10.00	530 Other Funds	0.00	
	550.00		
97,325.28	560.00		78,955.75
	570.00		
333,331.77	580 TOTAL PAYMENTS		320,109.12
	590.00		
	700 Closing Balances accounted for as:		
	710 Patients' Personal Accounts		
95,356.92	720 Credit Balances	78,929.51	
0.00	730 Less: Debit Balances	0.00	
	740.00		
95,356.92	750.00		78,929.51
1,968.36	760 Interest Received but not Credited		26.24
	770.00		
97,325.28	780 TOTAL CLOSING BALANCE AS LINE 560		78,955.75
	790.00		

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 Divisional Management Team Meeting on 25th June 2004 and duly approved.

Chief Executive _____

Date _____

GREATER GLASGOW PRIMARY CARE NHS TRUST

PATIENTS' PRIVATE FUNDS 2003/04

Director of Finance

Background

Hospital cashiers are required to safeguard and manage the funds of patients' who, on admission to hospital, have no bank account or relatives to look after their funds. Each hospital has its own bank account specifically for holding patients' private funds and this enables the cashiers to make payments that fall due to other organisations on behalf of the patients.

Accounts

The Division is responsible for producing a consolidated set of accounts based on the receipts and payments made within the Patients' Funds bank accounts. The accounts are required to be audited on an annual basis. KPMG LLP, the external auditor, has given audit clearance for the accounts in respect of the 2003/04 financial year.

Recommendation

The Board is asked to consider the attached set of accounts for the 2003/04 financial year. On approval, the Director of Finance and Chief Executive on behalf of the Board should sign the accounts. Thereafter, KPMG LLP will issue the relevant audit certificate.

**GREATER GLASGOW
PRIMARY CARE NHS TRUST
PATIENTS PRIVATE FUNDS
FOR THE YEAR ENDED 31 MARCH 2004**

SFR 19.0

2002/2003 £		£	TOTAL £
	100		
	110		
36,903.01	120	42,215.36	
19,500.00	130	20,500.00	
1,150,454.79	140	1,122,127.37	
-----	180	-----	
1,206,857.80	190		1,184,842.73
897,510.15	200		882,258.10
30,585.78	210		27,082.73
-----	270		-----
2,134,953.73	280		2,094,183.56
=====	290		=====
	400		
950,111.00	410		971,729.97
	420		
	500		
42,215.36	510	26,777.21	
20,500.00	520	23,062.00	
1,122,127.37	530	1,072,614.38	
-----	550	-----	
1,184,842.73	560		1,122,453.59
-----	570		-----
2,134,953.73	580		2,094,183.56
=====	590		=====
	700		
	710		
1,187,664.27	720	1,124,187.59	
-2,267.64	730	-1,734.00	
-----	740	-----	
1,185,396.63	750		1,122,453.59
-553.90	760		0.00
-----	770		-----
1,184,842.73	780		1,122,453.59
=====	790		=====

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.

Date:.....Director of Finance.....

and duly approved.

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