

REGISTERED CHARITY NUMBER: SC016791

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2012
FOR
HIGHLAND HEALTH BOARD ENDOWMENT FUNDS**

HIGHLAND HEALTH BOARD ENDOWMENT FUNDS

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for the year ended 31 March 2012

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HIGHLAND HEALTH BOARD ENDOWMENT FUNDS

**REPORT OF THE TRUSTEES
for the year ended 31 March 2012**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2012. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC016791

Principal address
NHS Highland
Finance Department
Assynt House, Beechwood Park
Inverness
IV2 3BW

Trustees

Mr Garry Coutts	(Chair)
Mr Ian Gibson	(Vice Chair)
Dr Ian Bashford	
Mr William Brackenridge	
Ms Pamela Courcha	- until 31/3/2012
Mr Quentin Cox	- until 30/9/2011
Robin Creelman	- appointed 1/4/2011
Mrs Margaret Davidson	
Mr Michael Evans	
Mrs Anne Gent	
Mr Malcolm Iredale	- resigned 30/9/2011
Iain Kennedy	- appointed 1/10/2011
Nick Kenton	- appointed 5/1/2012
Ms Heidi May	
Mrs Gillian McCreath	
Mr Okain McLennan	
Ms Elaine Mead	(Chief Executive)
Mr Colin Punier	
Councillor Elaine Robertson	
Dr Vivian Shelley	
Dr Margaret Somerville	
Mr Raymond Stewart	
Ms Sarah Wedgewood	

Auditors

MacKenzie Kerr
Chartered Accountants and
Statutory Auditor
Redwood
19 Culduthel Road
Inverness
IV2 4AA

Bankers

Royal Bank of Scotland Plc
Inverness Chief Office
PO Box 31
29 Harbour Road
Inverness
IV1 1NU

Investment Brokers

Adam & Company Investment Management Limited
22 Charlotte Square
Edinburgh
EH2 4DF

HIGHLAND HEALTH BOARD ENDOWMENT FUNDS

REPORT OF THE TRUSTEES for the year ended 31 March 2012

REFERENCE AND ADMINISTRATIVE DETAILS

Head of Area Accounting
Iain Addison

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Highland Health Board Endowment Funds is a statutory corporation created by statute and is a charity recognised by the Office of the Scottish Charity Regulator under reference SC016791, having its principal address at the Finance Department, Assynt House, Beechwood Park, Inverness, IV2 3BW.

Recruitment and appointment of new trustees

All members of the Highland Health Board are trustees of the Endowment Funds and carry attendant responsibilities.

Induction and training of new trustees

The trustees are required to be familiar with charity law in connection with their day to day work, in particular with the practical work of this charity.

Organisational structure

Endowment general funds are administered by the trustees by means of delegated budget funds administered by General Managers. The trustees have the sole authority to authorise any expenditure over £25,000. Endowment specific funds are restricted by nature. Each fund is administered by an individual manager(s) who is responsible for authorising expenditure from that fund in accordance with the stated use of the fund and to their Delegated Level of Authority.

Related parties

Throughout the financial year, the charity makes use of the Highland Health Board finance system to process and pay, on its behalf, items of expenditure. All trustees of the charity are members of the Highland Health Board.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to the major risks, to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objective of the Board of Trustees is to be responsible for banking, maintenance of accounts and records and application of the policy of the Board of Trustees in relation to the investment of Endowment Funds.

Principal policies to achieve objectives

It has been the policy of the charity to correctly administer the funds under its control. During the year the trustees have worked to ensure that funds are correctly accounted for and administered.

FINANCIAL REVIEW

Reserves policy

The combined funds are represented by a portfolio of invested funds managed by the brokers, a current bank account and by term deposits with banks. The trustees must ensure that there are sufficient liquid resources to meet routine payment requirements. Surplus funds will be transferred to a short term investment account and, where it is determined there are long term excess balances, these will be transferred to the investment managers. The trustees agree that the unrestricted funds reserves policy should be set at a minimum level of £2.5 million.

Principal funding sources

The principal funding sources were donations, legacies, and investment income and gains.

Investment policy and performance

The trustees engage Adam & Company Investment Management Ltd as investment managers and have given them discretionary powers to invest within the policies of the Board of Trustees. The Board of Trustees has a policy of not investing in companies whose major share of income is derived from tobacco or alcohol products. The investments have benefited from the recent increase in the stock market.

HIGHLAND HEALTH BOARD ENDOWMENT FUNDS

REPORT OF THE TRUSTEES
for the year ended 31 March 2012

FINANCIAL REVIEW

The net outgoing resources on unrestricted funds during the year were £134,934 but gains on disposals and investment valuations resulted in an increase in funds of £22,914. The net outgoing resources on restricted funds during the year were £659,134 but gains on disposals and investment valuations resulted in a reduction in funds of £556,486.

The trustees agree that expenditure on Budget and General Endowment Funds be limited to estimated revenue.

PLAN FOR THE FUTURE

The trustees aim to ensure that individual funds will continue to be used for the benefit of the specific fund, area or department in accordance with the stated use of the fund and these will be closed when the balance is used up. The trustees also aim to limit the number of new individual funds created.

STATEMENT OF TRUSTEES RESPONSIBILITIES

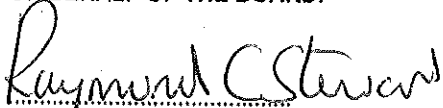
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE BOARD:



Mr Ray Stewart - Trustee

Date: 03/07/12

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
HIGHLAND HEALTH BOARD ENDOWMENT FUNDS**

We have audited the financial statements of Highland Health Board Endowment Funds for the year ended 31 March 2012 on pages five to eleven. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charity's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view.

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors, including APB Ethical Standard - Provisions Available for Small Entities (Revised), in the circumstances set out in note 15 to the financial statements

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2012 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ;
or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

MacKenzie Kerr

MacKenzie Kerr
Chartered Accountants and
Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Redwood
19 Culduthel Road
Inverness
IV2 4AA

Date: 3 JULY 2012

HIGHLAND HEALTH BOARD ENDOWMENT FUNDS

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2012

	Notes	Unrestricted funds £	Restricted funds £	2012 Total funds £	2011 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	722	674,703	675,425	737,320
Investment income	3	<u>151,185</u>	<u>92,858</u>	<u>244,043</u>	<u>217,763</u>
Total incoming resources		151,907	767,561	919,468	955,083
RESOURCES EXPENDED					
Costs of generating funds					
Investment management costs	4	24,721	14,669	39,390	40,918
Charitable activities	5				
Contributions to healthcare costs		75,560	657,069	632,629	737,290
Medical research		16,673	34,516	51,189	17,865
Patients welfare and amenities		55,393	600,784	656,177	324,871
Staff welfare and amenities		50,438	107,471	157,909	171,876
Staff education, training and development		59,311	95,372	154,683	170,248
Other charitable expenditure		1,667	14,992	16,659	42,325
Governance costs	7	<u>3,078</u>	<u>1,822</u>	<u>4,900</u>	<u>4,700</u>
Total resources expended		286,841	1,426,695	1,713,536	1,510,093
NET INCOMING/(OUTGOING) RESOURCES					
before transfers		(134,934)	(659,134)	(794,068)	(555,010)
Gross transfers between funds	13	<u>(3,653)</u>	<u>3,653</u>	-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(138,587)	(655,481)	(794,068)	(555,010)
Realised gains/(losses) on fixed asset investments		<u>4,127</u>	<u>2,524</u>	<u>6,651</u>	<u>126,999</u>
Net income/(expenditure)		(134,460)	(652,957)	(787,417)	(428,011)
Unrealised gains/losses on investment assets		<u>157,374</u>	<u>96,471</u>	<u>253,845</u>	<u>498,920</u>
Net movement in funds		22,914	(556,486)	(533,572)	70,909
RECONCILIATION OF FUNDS					
Total funds brought forward		4,865,289	2,991,068	7,856,357	7,785,448
TOTAL FUNDS CARRIED FORWARD		<u>4,888,203</u>	<u>2,434,582</u>	<u>7,322,785</u>	<u>7,856,357</u>

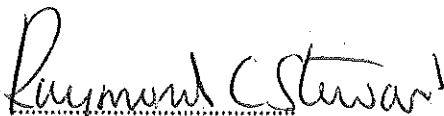
The notes form part of these financial statements

HIGHLAND HEALTH BOARD ENDOWMENT FUNDS

BALANCE SHEET
At 31 March 2012

	Notes	Unrestricted funds £	Restricted funds £	2012 Total funds £	2011 Total funds £
FIXED ASSETS					
Investments	10	4,582,823	2,808,844	7,391,667	7,944,382
CURRENT ASSETS					
Debtors	11	108,922	93,358	202,280	71,005
Cash at bank and in hand		<u>279,714</u>	<u>152,196</u>	<u>431,910</u>	<u>173,003</u>
		388,636	245,554	634,190	244,008
CREDITORS					
Amounts falling due within one year	12	(83,256)	(619,816)	(703,072)	(332,033)
NET CURRENT ASSETS/(LIABILITIES)		<u>305,380</u>	<u>(374,262)</u>	<u>(68,882)</u>	<u>(88,025)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,888,203</u>	<u>2,434,582</u>	<u>7,322,785</u>	<u>7,856,357</u>
NET ASSETS		<u>4,888,203</u>	<u>2,434,582</u>	<u>7,322,785</u>	<u>7,856,357</u>
FUNDS	13				
Unrestricted funds				4,888,203	4,865,289
Restricted funds				<u>2,434,582</u>	<u>2,991,068</u>
TOTAL FUNDS				<u>7,322,785</u>	<u>7,856,357</u>

The financial statements were approved by the Board of Trustees on 3 JULY 2012 and were signed on its behalf by:


Mr Ray Stewart -Trustee

The notes form part of these financial statements

HIGHLAND HEALTH BOARD ENDOWMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2012

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities and Trustee Investment (Scotland) Act 2005 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

Donations and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the income.

Income from investments is included in the Statement of Financial Activities (SOFA) in the year in which it is receivable.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Cost of generating funds

The cost of generating funds are those costs attributable to generating incoming resources for the charity, other than those costs incurred in undertaking charitable activities.

Charitable activities

All expenditure is included on the accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include accountants' independent examination fees and costs linked to the strategic management of the company.

Allocation and apportionment of costs

Support costs have been allocated to charitable activities on the basis of the percentage of each charitable activity's expended resources in relation to the total charitable activities expended resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

	2012	2011
	£	£
Donations	<u>675,425</u>	<u>737,320</u>

HIGHLAND HEALTH BOARD ENDOWMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 March 2012

9. STAFF COSTS

Employment costs represent the amounts re-imbursed to NHS Highland for staff employed on the work of the endowment funds.

There was the equivalent of two full-time employees throughout the year, none of whom earned more than £60,000.

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2011	7,944,382
Additions	267,516
Disposals	(1,074,076)
Revaluations	<u>253,845</u>
At 31 March 2012	<u>7,391,667</u>
 NET BOOK VALUE	
At 31 March 2012	<u>7,391,667</u>
At 31 March 2011	<u>7,944,382</u>

Investments are split as follows:

	2012 £	2011 £
UK securities	5,888,740	6,396,379
Overseas securities	<u>1,502,937</u>	<u>1,548,003</u>
	<u>7,391,677</u>	<u>7,944,382</u>

Listed investments in individual entities held at 31 March 2012 which represents over 5% of the portfolio value are:

Investments	Market Value £
2.5% Treasury Stock 2020	391,405
Franklin Templeton Global Bond Fund	393,750
Finlay Park Fund	409,125
First State Investment	395,096
Invesco Perpetual Corporate Bond	<u>405,501</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2012 £	2011 £
Cash held at stockbrokers	168,947	61,431
Sundry debtors	<u>33,333</u>	<u>9,574</u>
	<u>202,280</u>	<u>71,005</u>

HIGHLAND HEALTH BOARD ENDOWMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 March 2012

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2012	2011
	£	£
Sundry creditors	<u>703,072</u>	<u>332,033</u>

13. MOVEMENT IN FUNDS

	At 1/4/11 £	Net movement in funds £	Transfers between funds £	At 31/3/12 £
Unrestricted funds				
General fund	4,865,289	26,567	(3,653)	4,888,203
Restricted funds				
Restricted funds	2,991,068	(560,139)	3,653	2,434,582
TOTAL FUNDS	<u>7,856,357</u>	<u>(533,572)</u>	<u>-</u>	<u>7,322,785</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	151,907	(286,841)	161,501	26,567
Restricted funds				
Restricted funds	767,561	(1,426,695)	98,995	(560,139)
TOTAL FUNDS	<u>919,468</u>	<u>(1,713,536)</u>	<u>260,496</u>	<u>(533,572)</u>

Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Transfers between funds

Transfers between funds are as a result of general budget funds being reclassified as restricted funds.

14. RELATED PARTY DISCLOSURES

Throughout the financial year, the charity makes use of the Highland Health Board finance system to process and pay, on its behalf, items of expenditure. During the year the expenditure due to be reimbursed to Highland Health Board amounted to £1,303,353 (2011 - £983,260) and income due from Highland Health Board amounted to £30,973 (2011 - £69,580). At the balance sheet date the charity owed the Highland Health Board £684,624 (2011 - £310,796).

15. APB ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to provide tax advice and to represent us, as necessary, at tax tribunals.

16. ULTIMATE CONTROLLING PARTY

The charity is controlled by the Board of Trustees.

HIGHLAND HEALTH BOARD ENDOWMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 March 2012

17. FUND PURPOSES AND BALANCES AT 31 MARCH 2012

Full details of the individual funds held is attached to the accounts following this note.

HIGHLAND HEALTH BOARD ENDOWMENT FUNDS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2012

	2012 £	2011 £
INCOMING RESOURCES		
Voluntary Income		
Donations	675,425	737,320
Investment Income		
Dividends and interest on listed Investments	243,729	217,388
Interest on cash deposits	<u>314</u>	<u>375</u>
	<u>244,043</u>	<u>217,763</u>
Total Incoming resources	918,468	955,083
RESOURCES EXPENDED		
Investment management costs		
Portfolio management	39,390	40,918
Charitable activities		
Purchase of medical equipment	289,250	169,863
Purchase of other equipment	309,620	518,708
Medical research	48,625	16,695
Staff welfare and amenities	149,647	160,475
Staff education, training and development	146,421	159,530
Patients welfare and amenities	621,530	303,239
Books and stationery	10,782	13,902
Catering and hospitality	4,198	5,419
Miscellaneous	<u>1,323</u>	<u>19,672</u>
	1,581,296	1,367,503
Governance costs		
Auditors' remuneration	4,900	4,700
Support costs		
Management		
Wages	85,020	93,396
Computer costs	1,230	1,204
Bank charges	1,367	1,529
Miscellaneous expenses	<u>333</u>	<u>843</u>
	<u>87,950</u>	<u>96,972</u>
Total resources expended	1,713,536	1,510,093
Net expenditure before gains and losses	(794,068)	(555,010)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset Investments	<u>6,651</u>	<u>126,999</u>
Net expenditure	<u>(787,417)</u>	<u>(428,011)</u>

This page does not form part of the statutory financial statements

Highland Health Board
Fund Summary Analysis
Year to 31 March 2012

Fund Code	Fund Name	Balance as at 31/03/2012
UNRESTRICTED FUNDS		
General		
GENCEN 01	GENERAL FUND	4,833,220.99
		Total <u>4,833,220.99</u>
Budget Funds		
GENBUD 04	BUDGET FACILITIES	309.17
GENBUD 05	BUDGET NON-CORE LEARNING	364.92
GENBUD 06	BUDGET RAIGMORE HOSPITAL	210.54
GENBUD 08	BUDGET RESEARCH & DEVELOPMENT	-
GENBUD 09	BUDGET SOUTH EAST HIGHLAND CHP	5,408.55
GENBUD 10	BUDGET MID HIGHLAND CHP	26,657.35
GENBUD 11	BUDGET NORTH CHP	4,567.23
GENBUD 14	BUDGET CORPORATE SERVICES	171.46
GENBUD 15	COMMITTEE DISCRETIONARY FUND	3,827.96
GENBUD 16	ARGYLL & BUTE CHP	9,682.92
GENBUD 17	VALUING SERVICE AWARDS	4,202.63
		Total <u>54,981.65</u>
Unrestricted Funds Total		<u>4,888,202.64</u>

RESTRICTED FUNDS

General		
GENCEN 02	SUSPENSE GENERAL	5,198.75
		Total <u>5,198.75</u>
Argyll & Bute CHP		
A&BAKI 01	ARGYLL & BUTE HOSP FETE FUND	-
A&BAKI 02	ARGYLL & BUTE HOSP OCCUPATIONAL THERAPY	-
A&BAKI 03	ARGYLL & BUTE HOSP CLINICAL PSYCOLOGY	305.98
A&BAKI 04	ARGYLL & BUTE HOSPITAL	13,338.87
A&BAKI 05	ARGYLL & BUTE HOSP RESEARCH FUND	11,651.21
A&BAKI 06	ARGYLL & BUTE HOSP PROFESSIONAL LIBRARY	263.85
A&BAKI 07	MID ARGYLL CANCER CARE FUND	50,800.59
A&BAKI 08	MID ARGYLL MATERNITY FUND	2,566.47
A&BAKI 09	MID ARGYLL COMMUNITY NURSING	496.79
A&BAKI 14	MID ARGYLL HOSP KNAPDALE WARD	1,925.75
A&BAKI 16	CAMPBELTOWN HOSPITAL LEGACIES	2,713.58
A&BAKI 17	CAMPBELTOWN HOSPITAL	46,750.77
A&BAKI 20	ISLAY HOSPITAL	3,861.24
A&BAKI 21	ISLAY COMMUNITY NURSING	4,269.41
A&BAKI 22	JURA COMMUNITY NURSING	3,231.62
A&BAKI 24	PFPI TRAINING FUND	6,464.34
A&BAKI 25	ISLAY AND JURA PALLIATIVE CARE FUND	3,767.43
A&BAKI 26	ISLAY MIDWIVES	268.48
A&BAKI 27	MID ARGYLL HOSP GLENARAY WD PATIENTS NEW	7,871.46
A&BAKI 28	MID ARGYLL HOSP GLENARAY WARD STAFF -NEW	468.62
A&BAKI 29	MID ARGYLL HOSP GLASSERY WARD (NEW)	319.54
A&BCHP 01	A&BCHP STAFF LOTTERY FUND	28,450.21
A&BCOB 01	COWAL COMMUNITY HOSPITAL S<	27.62
A&BCOB 03	COWAL COMMUNITY HOSPITAL	3,482.65
A&BCOB 05	BUTE COMMUNITY PALLIATIVE CARE	10,717.80
A&BCOB 06	VICTORIA HOSPITAL, ROTHESAY EQUIPMENT	1,946.59
A&BCOB 08	VICTORIA HOSPITAL, ROTHESAY	484.00
A&BCOB 09	VICTORIA HOSPITAL, ROTHESAY NURSING	5,966.27
A&BCOB 10	VICTORIA ANNEXE, ROTHESAY EQUIPMENT FUND	1,340.48

Highland Health Board
Fund Summary Analysis
Year to 31 March 2012

Fund Code	Fund Name	Balance as at 31/03/2012
A&BCOB 11	VICTORIA ANNEXE, ROTHESAY NURSING	87.66
A&BCOB 12	COWAL CHILDRENS	49.88
A&BCOB 13	BUTE TEENAGE CLINIC THE ZONE	1,538.26
A&BCOB 14	BUTE COMMUNITY EQUIPMENT FUND	121.28
A&BCOB 15	COWAL COMMUNITY PALLIATIVE CARE	861.75
A&BCOB 16	DOCHAS LODGE	550.81
A&BCOB 17	BUTE COMMUNITY NURSES FUND	524.60
A&BCOB 18	COWAL COMMUNITY NURSES FUND	3,885.54
A&BHEL 03	LOMOND DENTAL FUND	5,138.91
A&BHEL 04	HELENSBURGH & LOMOND COMMUNITY NURSING	217.07
A&BOLI 01	LORN & ISLANDS DGH PHYSIOTHERAPY	584.00
A&BOLI 02	LORN & ISLANDS DGH PHARMACY	1,069.34
A&BOLI 03	LORN & ISLANDS DGH CARDIAC REHAB	6,294.39
A&BOLI 04	LORN & ISLANDS DGH DIABETIC	2,795.67
A&BOLI 05	LORN & ISLANDS DGH CARDIO RESPIRATORY	14,409.23
A&BOLI 06	LORN & ISLANDS DGH ACCIDENT & EMERGENCY	157.44
A&BOLI 07	LORN & ISLANDS DGH CANCER CARE	2,727.31
A&BOLI 08	LORN & ISLANDS DGH STROKE	2,804.94
A&BOLI 09	LORN & ISLANDS DGH THEATRES	156.62
A&BOLI 10	LORN & ISLANDS DGH GENERAL MEDICINE EQUIP	1.59
A&BOLI 11	LORN & ISLANDS DGH MATERNITY UNIT EQUIP	272.83
A&BOLI 12	LORN & ISLANDS DGH CARE OF ELDERLY EQUIP	-
A&BOLI 13	NORTH ARGYLL CANCER SUPPORT GROUP	432.57
A&BOLI 14	LORN & ISLANDS DGH GENERAL MEDICINE	5,977.14
A&BOLI 15	LORN & ISLANDS DGH CARE OF THE ELDERLY	5,519.22
A&BOLI 16	LORN & ISLANDS DGH LABORATORY TRAINING	-
A&BOLI 17	DUNAROS HOSPITAL	2,124.74
A&BOLI 18	NORTH ARGYLL COMMUNITY CHILDRENS EQUIP	934.31
A&BOLI 19	NORTH ARGYLL COMMUNITY NURSING EQUIPMENT	2,098.48
A&BOLI 20	LORN & ISLANDS DGH SOCIAL FUND	96.49
A&BOLI 21	LORN & ISLANDS DGH GENERAL SURGICAL	339.44
A&BOLI 22	LORN & ISLANDS DGH	996.25
A&BOLI 23	THE ARGYLL FUND	61,339.75
A&BOLI 24	LOMOND & ARGYLL RESUSCITATION	1,053.67
A&BOLI 25	ARGYLL BASICS FUND	17,421.61
A&BOLI 26	OBAN POST GRADUATE CENTRE FUND	3,727.16
Total		360,061.57
Mid Highland CHP		
MHILOC 01	BELFORD WARD ONE	5,570.89
MHILOC 02	BELFORD WARD ONE STAFF	1,183.89
MHILOC 03	BELFORD GENERAL FUND	3,859.50
MHILOC 04	BELFORD STAFF FUND	39.02
MHILOC 05	LOCHABER COMMUNITY NURSING FUND	1,895.64
MHILOC 07	BELFORD MATERNITY FUND	5,015.23
MHILOC 08	BELFORD PHYSIOTHERAPY FUND	2,570.22
MHILOC 09	BELFORD A & E	8,704.31
MHILOC 10	BELFORD CHILDREN'S WARD	1,531.24
MHILOC 11	BELFORD HDU	958.60
MHILOC 12	BELFORD STROKE FUND	1,888.22
MHILOC 13	BELFORD MEDICAL RECORDS	185.99
MHILOC 18	BELFORD X-RAY GENERAL	658.50
MHILOC 20	BELFORD-DIABETES UNIT	6,842.72
MHILOC 21	BELFORD - RENAL UNIT	14,434.25
MHILOC 22	BELFORD-THEATRES STAFF FUND	235.53
MHILOC 23	LOCHABER CANCER/PALLIATIVE CARE FUND	14,075.07
MHILOC 24	BELFORD MOBILE HEART MONITOR	1,098.53
MHILOC 31	BELFORD T-BAR FUND	5,100.21
MHILOC 33	BELFORD CAU	12,197.97
MHILOC 34	BELFORD CAU (STAFF)	7,654.44

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Fund Code	Fund Name	Balance as at 31/03/2012
MHILOC 35	BELFORD DAY CASE UNIT	43.51
MHILOC 36	FORT WILLIAM POST GRADUATE CENTRE FUND	2,635.70
MHILOC 37	LOCHABER PARKINSONS FUND	4,446.37
MHILOC 38	LOCHABER SPEECH & LANGUAGE THERAPY	222.16
MHIR&C 01	ROSS MEMORIAL HOSPITAL PATIENTS	4,362.11
MHIR&C 02	ROSS MEMORIAL HOSPITAL STAFF FUND	2,920.56
MHIR&C 03	ROSS MEMORIAL HOSPITAL RHEUMATOLOGY FUND	22,385.30
MHIR&C 04	ROSS MEMORIAL HOSPITAL PHYSIOTHERAPY	3,474.42
MHIR&C 05	ROSS MEMORIAL HOSPITAL OT FUND	87.61
MHIR&C 06	COUNTY HOSPITAL INVERGORDON	10,211.97
MHIR&C 07	INVERGORDON COMM EQUIPMENT STORE	-
MHIR&C 08	COUNTY HOSPITAL PARKINSONS FUND	2,835.35
MHIR&C 09	INVERGORDON PHYSIO ACUPUNCTURE FUND	24.02
MHIR&C 10	TAIN COMMUNITY NURSING	3,050.80
MHIR&C 11	ALNESS COMMUNITY NURSING	1,301.11
MHIR&C 12	DINGWALL COMMUNITY NURSING	2,096.34
MHIR&C 13	BLACK ISLE DISTRICT NURSING FUND	248.19
MHIR&C 14	REHABILITATION CLINICAL INTEREST GROUP	715.75
MHIR&C 16	MARGARET GRAHAM LEGACY	9,244.37
MHIR&C 17	DUNDONNELL COMMUNITY NURSING	577.74
MHIR&C 18	ULLAPOOL & ACHILTIBUIE COMM NURSING	1,776.19
MHIR&C 19	AULTBEA & GAIKLOCH COMM NURSING	2,971.91
MHIR&C 20	R&C LEARNING DISABILITIES NURSE TEAM	63.05
MHIR&C 21	HIGHLAND SEXUAL HEALTH EDUCATION	33,030.81
MHIR&C 22	WEST NESS INTEGRATED TEAM	11.54
MHIR&C 23	CCH INVERGORDON EQUIPMENT & TRAINING	3,582.32
MHIR&C 24	DRUMNADROCHIT MEDICAL PRACTICE	367.71
MHIS&L 01	MACKINNON MEMORIAL HOSPITAL AMENITIES	3,482.51
MHIS&L 03	MACKINNON MEMORIAL HOSPITAL CHEMOTHERAPY	30,052.72
MHIS&L 04	MACKINNON MEMORIAL HOSP PALLIATIVE CARE	1,432.09
MHIS&L 05	PORTREE HOSPITAL FUND	1,515.58
MHIS&L 07	PORTREE DISTRICT NURSES	795.89
MHIS&L 10	DUNVEGAN DISTRICT NURSES EQUIPMENT	236.95
MHIS&L 11	SLEAT COMMUNITY NURSING	246.37
MHIS&L 12	SKYE & LOCHALSH HEALTH VISITORS	214.95
MHIS&L 16	KYLE DISTRICT NURSING	1,537.08
MHIS&L 18	LEARNING DISABILITY SKYE FUND	144.05
MHIS&L 19	CARBOST MEDICAL PRACTICE	929.89
MHIS&L 20	BROADFORD DISTRICT NURSING	702.71
MHIS&L 21	SKYE & LOCHALSH MIDWIFERY TEAM	129.35
MHIS&L 22	RAASAY NURSES EQUIPMENT FUND	-
Total		249,807.02
North Highland CHP		
NORCAI 01	CAITHNESS COMMUNITY	124.36
NORCAI 02	CAITHNESS PALLIATIVE CARE	9,705.67
NORCAI 03	CAITHNESS SPEECH & LANGUAGE THERAPY	640.99
NORCAI 04	THURSO RIVERBANK SURGERY DISTRICT NURSES	446.75
NORCAI 05	THURSO PRINCES STREET DISTRICT NURSES	1,926.46
NORCAI 06	CAITHNESS DIABETIC FUND	1,902.12
NORCAI 07	CASTLETOWN DISTRICT NURSING	417.98
NORCAI 08	CAITHNESS GENERAL PHYSIOTHERAPY AMENITY	-
NORCAI 09	CAITHNESS GENERAL - GENERAL FUND	5,031.36
NORCAI 11	CAITHNESS GENERAL - A&E GENERAL	4,823.20
NORCAI 12	CAITHNESS GENERAL - BIGNOLD GENERAL	12,067.61
NORCAI 13	CAITHNESS GENERAL - CARDIOLOGY GENERAL	941.96
NORCAI 14	CAITHNESS GENERAL -GYNAECOLOGY EQUIPMENT	-
NORCAI 15	CAITHNESS GENERAL - HENDERSON GENERAL	2,434.04
NORCAI 16	CAITHNESS GENERAL - QUEEN ELIZABETH	9,167.20
NORCAI 17	CAITHNESS GENERAL - RENAL UNIT	26,555.71

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NORCAI 18	CAITHNESS GENERAL - ROSEBANK GENERAL	7,252.10
NORCAI 19	CAITHNESS GENERAL - THEATRE GENERAL	2,840.67
NORCAI 20	DUNBAR HOSPITAL	3,143.10
NORCAI 21	DUNBAR HOSPITAL STAFF	412.43
NORCAI 22	DUNBAR HOSPITAL PALLIATIVE CARE	5,956.51
NORCAI 23	TOWN & COUNTY HOSPITAL NEWTON WING	5,461.88
NORCAI 24	TOWN & COUNTY HOSPITAL HARMSWORTH WING	6,665.70
NORCAI 26	TOWN & COUNTY NEWTON PALLIATIVE CARE	9,917.37
NORCAI 30	CAITHNESS HOSPITALS PHYSIOTHERAPY	60.67
NORCAI 32	CAITHNESS GENERAL - X-RAY DEPT FUND	5,294.21
NORCAI 33	LYBSTER MEDICAL PRACTICE	1,064.24
NORCAI 34	WICK DISTRICT NURSES FUND	5,264.42
NORCAI 35	CAITHNESS GENERAL POST GRADUATE FUND	13,200.30
NORSUT 01	GOLSPIE/ROGART COMMUNITY NURSING	718.26
NORSUT 02	SUTHERLAND CANCER NURSING FUND	10,388.80
NORSUT 03	EDDRACHILLIES & DURNESS COMM NURSING	1,818.33
NORSUT 04	MIGDALE HOSPITAL	8,472.48
NORSUT 06	LMH CAMBUSAVIE UNIT	3,334.40
NORSUT 07	LAWSON MEMORIAL HOSPITAL STAFF	2,140.81
NORSUT 08	LAWSON MEMORIAL HOSPITAL	4,648.55
NORSUT 10	LAWSON MEMORIAL HOSPITAL PALLIATIVE	5,965.63
NORSUT 12	SUTHERLAND PHYSIOTHERAPY	979.34
NORSUT 14	BONAR BRIDGE COMMUNITY NURSING	4,153.98
NORSUT 15	DORNOCH COMMUNITY NURSING	33,974.54
NORSUT 16	LMH CAMBUSAVIE UNIT STAFF FUND	433.10
NORSUT 17	LAWSON MEMORIAL EQUIPMENT FUND (LEGACY)	45,848.14
Total		265,394.37
Raigmore Hospital		
RAICAN 01	BREAST CARE GENERAL FUND	12,370.12
RAICAN 02	CANCER NURSING LITERATURE FUND	1,688.23
RAICAN 03	HIGHLAND BREAST CENTRE	38,905.16
RAICAN 04	BREAST SCREENING UNIT	7,580.27
RAICAN 05	HAEMATOLOGY/ONCOLOGY UNIT FUND	88,859.37
RAICAN 06	CLINICAL ONCOLOGY DEPT - EQUIPMENT FUND	3,736.44
RAICAN 07	CLINICAL ONCOLOGY-RESEARCH & DEVELOPMENT	16,042.50
RAICAN 09	CLINICAL ONCOLOGY FUND - CONSULTANT	3,541.72
RAICAN 11	CLINICAL ONCOLOGY DEPT -STUDY LEAVE FUND	3,751.50
RAICAN 13	WARD 2C ONCOLOGY/HAEMAT-NURSE TRAINING	924.07
RAICAN 14	CANCER GENERAL FUND	18,031.23
RAICAN 15	ONCOLOGY NEW SUITE FUND	59,071.26
RAICAN 16	WARD 2C - ONCOLOGY/HAEMATOLOGY	4,835.45
RAICAN 17	MEDICAL PHYSICS (RADIATION) FUND	1,697.56
RAICSS 05	NUTRITION & DIETETICS - SSU	379.25
RAICSS 06	LABORATORIES	814.20
RAICSS 07	BACTERIOLOGY ACCOUNT	9,495.42
RAICSS 08	VIROLOGY FUND	7,427.90
RAICSS 09	VIROLOGY RESEARCH FUND	5,287.53
RAICSS 10	HAEMATOLOGY-REVENUE	44,399.30
RAICSS 12	PATHOLOGY GENERAL FUND-REVENUE	2,675.26
RAICSS 14	X-RAY DEPARTMENT	872.08
RAICSS 24	BLOOD TRANSFUSION FUND	17,894.11
RAICSS 33	MEDICAL PHYSICS FUND	557.22
RAICSS 36	OCCUPATIONAL THERAPY & PHYSIOTHERAPY	448.48
RAIGEN 01	RAIGMORE HOSPITAL GENERAL FUND	19,370.64
RAIMAN 02	NURSES FUND RAIGMORE-REVENUE	206.41
RAIMAN 03	CHAPEL FUND	1,737.03
RAIMAN 04	MEDICAL RECORDS	265.16
RAIMAN 05	SAMARITAN FUND	92.54
RAIMAN 06	HOSPITAL ART FUND	2,041.23

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RAIMAN 07	PATIENTS LODGE FUND	42,445.49
RAIMED 01	MEDICAL	3,702.23
RAIMED 02	WARD 7C GI - EQUIPMENT FUND	-
RAIMED 04	CORONARY CARE FUND	1,976.25
RAIMED 05	CARDIO-RESPIRATORY FUND	11.50
RAIMED 06	WARD 7C GI	2,566.42
RAIMED 09	CHEST UNIT (WARD 11)	14,229.06
RAIMED 12	WARD 2A STROKE / YARU / REHAB	6,038.15
RAIMED 13	ACCIDENT & EMERGENCY	3,331.38
RAIMED 14	DERMATOLOGY DEPARTMENT	12,492.24
RAIMED 15	GASTROENTEROLOGY RESEARCH FUND	12,150.79
RAIMED 16	RHEUMATOLOGY RESEARCH FUND	27,561.16
RAIMED 17	WARD 7C RENAL - STAFF/PATIENTS	1,328.91
RAIMED 18	RENAL UNIT - REVENUE	51,929.14
RAIMED 19	WARD 5A - STAFF/GENERAL FUND	1,463.57
RAIMED 21	WARD 6C - EQUIPMENT FUND	-
RAIMED 23	DIABETIC UNIT	32,106.50
RAIMED 24	DIABETES CENTRE EQUIPMENT FUND	-
RAIMED 25	WARD 6C	1,412.04
RAIMED 26	WARD 6A - EQUIPMENT FUND	-
RAIMED 27	WARD 6A	2,861.65
RAIMED 28	CARDIAC REHAB RESEARCH FUND	50,328.90
RAIMED 29	STROKE UNIT FUND	-
RAIMED 31	HARRY RODGERS BEQUEST	-
RAIMED 35	STROKE UNIT TRAINING FUND	-
RAIMED 37	DIABETES RESEARCH FUND	48,206.27
RAIMED 38	MARIE STARKE MEMORIAL FUND	1,666.64
RAIMED 40	WARD 2A - YOUNG ADULT REHAB	-
RAIMED 41	CARDIOLOGY UNIT R&D FUND	9,335.71
RAIMED 43	NEUROLOGY DEPARTMENT	4,217.09
RAIMED 45	CORONARY CARE UNIT -NURSE EDUCATION FUND	2,125.53
RAIMED 46	OUT PATIENTS DEPARTMENT	1,708.66
RAISUR 01	SURGICAL	11,020.32
RAISUR 02	ANAESTHETIC DEPARTMENT	2,349.43
RAISUR 03	ORTHOPAEDICS	4,726.44
RAISUR 04	THEATRE FUND	81.69
RAISUR 05	INTENSIVE CARE UNIT - NURSE EDUCATION FD	9,607.84
RAISUR 06	AUDIOLOGY	22.30
RAISUR 07	INTENSIVE CARE UNIT (ICU)	18,670.67
RAISUR 08	ENT DEPT FUND	569.83
RAISUR 10	ORAL & MAXILLOFACIAL SURGERY	2,105.70
RAISUR 12	VASCULAR FUND	18,220.48
RAISUR 14	UROLOGY FUND	17,515.50
RAISUR 15	COLORECTAL CANCER FUND	10,541.85
RAISUR 19	WARD 4C / SHDU	1,915.82
RAISUR 20	WARD 4A - STAFF/PATIENTS	981.47
RAISUR 27	EYE DEPARTMENT-REVENUE	2,181.00
RAISUR 30	WARD 5C - ENT	2,738.73
RAISUR 31	WARD 5C - STAFF/GENERAL FUND	717.69
RAISUR 32	ORTHOPTIC DEPARTMENT	5,690.70
RAISUR 33	ACUTE PAIN SERVICE	908.79
RAISUR 36	WARD 5C (ENT) - NURSE EDUCATION FUND	-
RAISUR 37	WARD 1A - OPHTHALMOLOGY	975.28
RAISUR 38	EYE CLINIC	995.60
RAISUR 41	DAY CASE UNIT	0.88
RAISUR 42	SHDU SWAT FUND	-
RAISUR 44	BREAST CENTRE - RECONSTRUCTION SURGERY	14,891.74
RAISUR 45	ORTHOTICS & PROSTHETICS FUND	813.35
RAISUR 46	GENERAL SURGERY - UPPER GI	3,192.65

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RAISUR 47	WARD 3A/B	548.48
RAISUR 48	WARD 3A/B - EQUIPMENT	-
RAISUR 49	WARD 3C	6.45
RAISUR 50	WARD 3C - EQUIPMENT	-
RAIWCH 01	PAEDIATRICS	83.16
RAIWCH 02	MATERNITY UNIT	6,407.52
RAIWCH 03	MCDONALDS FAMILY ROOMS	9,843.26
RAIWCH 04	SPECIAL CARE BABY UNIT (SCBU)	63,360.26
RAIWCH 06	CYSTIC FIBROSIS FUND	8,096.02
RAIWCH 07	CHILDRENS WARD STAFF & PATIENTS	37,532.42
RAIWCH 08	WARD 9 - STAFF FUND	521.87
RAIWCH 09	PLAY SERVICES - MALCOLM SARGENT	-
RAIWCH 10	PLAY SERVICES - GENERAL	7,316.72
RAIWCH 11	NEONATAL UNIT - TRAINING FUND	-
RAIWCH 12	WARD 10 - GENERAL FUND	2,790.85
RAIWCH 13	WARD 10 - STAFF FUND	-
RAIWCH 14	WARD 8 - STAFF/GENERAL FUND	345.28
RAIWCH 15	CHILDREN'S SERVICES AT RAIGMORE HOSPITAL	14,598.39
RAIWCH 16	LABOUR WARD FUND	209.29
RAIWCH 17	PAEDIATRIC SPECIALIST NURSING FUND	955.16
RAIWCH 18	PAEDIATRIC ONCOLOGY SUPPORT HIGHLAND	2,964.39
RAIWCH 19	BIRNIE CENTRE	17,304.57
RAIWCH 20	MORVEN CHILD SERVICES GENERAL FUND	1,483.34
RAIWCH 21	OBSTETRICS & GYNAECOLOGY EDUCATION FUND	3,041.54
RAIWCH 22	SCOTTISH STUDY GROUP	-
RAIWCH 27	TIFFANY ROSS MEMORIAL FUND	15,650.21
RAIWCH 28	OBSTETRIC ULTRASOUND FUND	345.04
Total		1,035,033.79
South East Highland CHP		
SEHB&S 01	IAN CHARLES HOSPITAL	5,254.04
SEHB&S 03	IAN CHARLES AQUANATAL FUND	453.25
SEHB&S 04	ST VINCENTS GYNACK WARD	8,409.56
SEHB&S 05	ST VINCENTS GYNACK STAFF FUND	4,839.71
SEHB&S 06	ST VINCENTS LYNWILG WARD FUND	17,924.71
SEHB&S 08	BADENOCH & STRATHSPEY COMMUNITY NURSING	3,403.62
SEHB&S 09	KINGUSSIE DISTRICT NURSING FUND	-
SEHB&S 11	THERESA J BURALL LEGACY	338,807.77
SEHB&S 12	ST VINCENT'S LYNWILG WARD STAFF	609.40
SEHB&S 13	DENIS WOOD LEGACY FUND	-
SEHINV 01	LOCHALSH MEMORIAL BED FUND	965.64
SEHINV 02	ROYAL NORTHERN INFIRMARY - YORK DAY HOSP	5,995.60
SEHINV 03	ROYAL NORTHERN INFIRMARY - WARD 1&2	10,571.06
SEHINV 04	ROYAL NORTHERN INFIRMARY- WARD 1&2 STAFF	5,132.43
SEHINV 05	INVERNESS & CULLODEN COMMUNITY NURSE	2,212.17
SEHINV 06	CANCER NURSES EDUCATION FUND	1,306.38
SEHINV 07	PARKINSONS NURSE TRAINING FUND	567.70
SEHINV 11	COMMUNITY LEARNING DISABILITIES INVERNES	637.30
SEHINV 12	ELLEN MACDONALD FUND	20,415.00
SEHMHS 01	NEW CRAIGS GENERAL	3,141.91
SEHMHS 02	NEW CRAIGS MORLICH WARD	-
SEHMHS 03	NEW CRAIGS RUTHVEN WARD	-
SEHMHS 04	NEW CRAIGS BRUAR WARD	-
SEHMHS 05	NEW CRAIGS CHAPLAINCY/CHURCH	4,013.45
SEHMHS 08	NEW CRAIGS REHAB OT	38.37
SEHMHS 09	NEW CRAIGS MAREE WARD	749.76
SEHMHS 11	NEW CRAIGS MORAR WARD	446.71
SEHMHS 12	NEW CRAIGS MORAR WARD STAFF	100.50
SEHMHS 13	NEW CRAIGS CLAVA WARD	1,056.80
SEHMHS 14	NEW CRAIGS CLAVA WARD STAFF	51.54

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SEHMHS 16	NEW CRAIGS TORVEAN	144.19
SEHMHS 17	NEW CRAIGS TORVEAN STAFF	179.94
SEHMHS 18	NEW CRAIGS LEARNING DISABILITIES	508.85
SEHMHS 23	NEW CRAIGS PHYSIO TOMBOLA	-
SEHMHS 26	OSPREY HOUSE	693.34
SEHMHS 29	NEW CRAIGS MAREE WARD STAFF	2.25
SEHMHS 36	NEW CRAIGS PSYCHOLOGICAL SERVICES	4,523.78
SEHN&A 01	NAIRN TOWN & COUNTY HOSPITAL	639.49
SEHN&A 02	NAIRN & ARDESIER PARENTING GROUP	385.21
SEHN&A 03	LACHLAN CAMPBELL FUND FOR NURSING	29,212.57
SEHN&A 04	LACHLAN CAMPBELL FUND FOR MATERNITY	45,464.65
SEHN&A 05	NAIRN COMMUNITY MENTAL HEALTH TEAM	93.18
SEHN&A 08	NAIRN COMMUNITY MENTAL HEALTH TEAM - OT	134.93
Total		519,086.76
Restricted Funds Total		2,434,582.26
TOTAL RESTRICTED AND UNRESTRICTED FUNDS		7,322,784.90