

REGISTERED CHARITY NUMBER: SC016791

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2013
FOR
HIGHLAND HEALTH BOARD ENDOWMENT FUNDS**

HIGHLAND HEALTH BOARD ENDOWMENT FUNDS

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for the year ended 31 March 2013

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HIGHLAND HEALTH BOARD ENDOWMENT FUNDS

REPORT OF THE TRUSTEES

for the year ended 31 March 2013

The trustees present their report with the financial statements of the charity for the year ended 31 March 2013. 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 Ray Stewart	(Endowment Chair)	
Mr Garry Coutts	(Board Chair)	
Ms Sarah Wedgewood	(Board Vice Chair)	
Mr David Alston		- appointed 1/6/2012
Dr Ian Bashford		
Mr William Brackenridge		
Mr Robin Creelman		
Mrs Margaret Davidson		- until 30/4/2012
Mrs Myra Duncan		- appointed 1/4/2012
Mr Michael Evans		
Dr Michael Foxley		- appointed 1/6/2012
Mrs Anne Gent		
Mr Ian Gibson		
Mr Iain Kennedy		
Mr Nick Kenton		
Mr Alasdair Lawton		- appointed 1/6/2012
Ms Heidi May		
Mr John McAlpine		- appointed 1/6/2012
Mrs Gillian McCreath		
Mr Okain McLennan		
Ms Elaine Mead	(Chief Executive)	
Mr Colin Punler		
Councillor Elaine Robertson		- until 30/4/2012
Dr Vivian Shelley		- until 31/5/2012
Dr Margaret Somerville		

Auditors

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

Bankers

Royal Bank of Scotland plc
Inverness Chief Office
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 2013

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.

The net outgoing resources on unrestricted funds during the year were £179,955 but gains on disposals and investment valuations resulted in an increase in funds of £405,863. The net incoming resources on restricted funds during the year were £374,446 and gains on disposals and investment valuations resulted in an increase in funds of £788,474.

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

HIGHLAND HEALTH BOARD ENDOWMENT FUNDS

REPORT OF THE TRUSTEES for the year ended 31 March 2013

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

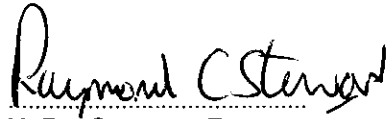
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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: 1 July 2013

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 2013 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 to them 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 set out on page three, 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 16 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

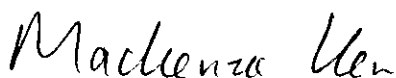
In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2013 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 Limited
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: 2 July 2013

HIGHLAND HEALTH BOARD ENDOWMENT FUNDS

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2013

	Notes	Unrestricted funds £	Restricted funds £	2013 Total funds £	2012 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	47,934	1,232,716	1,280,650	675,425
Investment income	3	147,791	80,142	227,933	244,043
Other incoming resources	4	-	132,746	132,746	-
Total incoming resources		195,725	1,445,604	1,641,329	919,468
RESOURCES EXPENDED					
Costs of generating funds					
Investment management costs	5	22,647	12,456	35,103	39,390
Charitable activities					
Contributions to healthcare costs	6	211,066	427,057	638,123	632,629
Medical research		16,700	29,247	45,947	51,189
Patients welfare and amenities		46,629	347,280	393,909	656,177
Staff welfare and amenities		24,843	143,897	168,740	157,909
Staff education, training and development		49,195	79,368	128,563	154,683
Other charitable expenditure		1,503	30,150	31,653	16,659
Governance costs	8	3,097	1,703	4,800	4,900
Total resources expended		375,680	1,071,158	1,446,838	1,713,536
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS					
		(179,955)	374,446	194,491	(794,068)
Gross transfers between funds	14	(63,985)	63,985	-	-
Net incoming/(outgoing) resources before other recognised gains and losses		(243,940)	438,431	194,491	(794,068)
Realised gains/(losses) on fixed asset investments		4,332	2,338	6,670	6,651
Net income/(expenditure)		(239,608)	440,769	201,161	(787,417)
Unrealised gains/losses on investment assets		645,471	347,705	993,176	253,845
Net movement in funds		405,863	788,474	1,194,337	(533,572)
RECONCILIATION OF FUNDS					
Total funds brought forward		4,888,203	2,434,582	7,322,785	7,856,357
TOTAL FUNDS CARRIED FORWARD		<u>5,294,066</u>	<u>3,223,056</u>	<u>8,517,122</u>	<u>7,322,785</u>

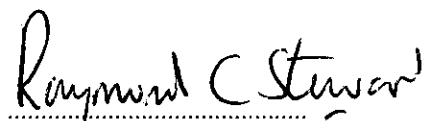
The notes form part of these financial statements

HIGHLAND HEALTH BOARD ENDOWMENT FUNDS

BALANCE SHEET
At 31 March 2013

	Notes	Unrestricted funds £	Restricted funds £	2013 Total funds £	2012 Total funds £
FIXED ASSETS					
Investments	11	5,309,782	2,752,635	8,062,417	7,560,614
CURRENT ASSETS					
Debtors	12	-	19,651	19,651	33,333
Cash at bank and in hand		<u>6,359</u>	<u>618,907</u>	<u>625,266</u>	<u>431,910</u>
		6,359	638,558	644,917	465,243
CREDITORS					
Amounts falling due within one year	13	(22,075)	(168,137)	(190,212)	(703,072)
NET CURRENT ASSETS/(LIABILITIES)					
		<u>(15,716)</u>	<u>470,421</u>	<u>454,705</u>	<u>(237,829)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>5,294,066</u>	<u>3,223,056</u>	<u>8,517,122</u>	<u>7,322,785</u>
NET ASSETS					
		<u><u>5,294,066</u></u>	<u><u>3,223,056</u></u>	<u><u>8,517,122</u></u>	<u><u>7,322,785</u></u>
FUNDS					
Unrestricted funds	14			5,294,066	4,888,203
Restricted funds				<u>3,223,056</u>	<u>2,434,582</u>
TOTAL FUNDS					
				<u><u>8,517,122</u></u>	<u><u>7,322,785</u></u>

The financial statements were approved by the Board of Trustees on 1 July 2013 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 2013

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 audit 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

	2013	2012
	£	£
Donations	<u>1,280,650</u>	<u>675,425</u>

3. INVESTMENT INCOME

	2013	2012
	£	£
Dividends and interest on listed investments	227,628	243,729
Interest on cash deposits	<u>305</u>	<u>314</u>
	<u>227,933</u>	<u>244,043</u>

HIGHLAND HEALTH BOARD ENDOWMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 March 2013

4. OTHER INCOMING RESOURCES

	2013 £	2012 £
Funds transferred from Highland Council	<u>132,746</u>	<u>-</u>

5. INVESTMENT MANAGEMENT COSTS

	2013 £	2012 £
Portfolio management	<u>35,103</u>	<u>39,390</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (See note 7) £	Totals £
Contributions to healthcare costs	597,737	40,386	638,123
Medical research	43,312	2,635	45,947
Patients welfare and amenities	369,325	24,584	393,909
Staff welfare and amenities	158,204	10,536	168,740
Staff education, training and development	120,660	7,903	128,563
Other charitable expenditure	<u>29,897</u>	<u>1,756</u>	<u>31,653</u>
	<u>1,319,135</u>	<u>87,800</u>	<u>1,406,935</u>

7. SUPPORT COSTS

	Management £
Contributions to healthcare costs	40,386
Medical research	2,635
Patients welfare and amenities	24,584
Staff welfare and amenities	10,536
Staff education, training and development	7,903
Other charitable expenditure	<u>1,756</u>
	<u>87,800</u>

Activity	Basis of allocation
Management	Allocated to charitable activities on the basis of % of total charitable activities

8. GOVERNANCE COSTS

	2013 £	2012 £
Auditors' remuneration	<u>4,800</u>	<u>4,900</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2013 nor for the year ended 31 March 2012.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2013 nor for the year ended 31 March 2012.

HIGHLAND HEALTH BOARD ENDOWMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 March 2013

10. 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.

11. FIXED ASSET INVESTMENTS

	Listed investments £	Cash held at broker £	Totals £
MARKET VALUE			
At 1 April 2012	7,391,667	168,947	7,560,614
Additions	81,520	845,997	927,517
Disposals	(611,415)	(807,475)	(1,418,890)
Revaluations	<u>993,176</u>	<u>-</u>	<u>993,176</u>
At 31 March 2013	<u>7,854,948</u>	<u>207,469</u>	<u>8,062,417</u>
NET BOOK VALUE			
At 31 March 2013	<u>7,854,948</u>	<u>207,469</u>	<u>8,062,417</u>
At 31 March 2012	<u>7,391,667</u>	<u>168,947</u>	<u>7,560,614</u>

Investments are split as follows:

	2013 £	2012 £
UK securities	6,141,257	5,888,731
Overseas securities	<u>1,713,691</u>	<u>1,502,937</u>
	<u>7,854,948</u>	<u>7,391,667</u>

Listed investments in individual entities held at 31 March 2013 which represents over 5% of the portfolio value are:

Investments	Market Value £
2.5% Treasury Stock 2020	419,374
Franklin Templeton Global Bond Fund	423,500
Findlay Park Fund	420,950
First State Investment	428,095
Invesco Perpetual Corporate Bond	<u>440,713</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2013 £	2012 £
Sundry debtors	<u>19,651</u>	<u>33,333</u>

Last year, cash held at brokers of £168,947 was recorded within debtors. This year, cash held at brokers has been recorded within fixed asset investment and the comparative figure reallocated accordingly.

HIGHLAND HEALTH BOARD ENDOWMENT FUNDS

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 March 2013

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2013 £	2012 £
Sundry creditors	<u>190,212</u>	<u>703,072</u>

14. MOVEMENT IN FUNDS

	At 1/4/12 £	Net movement in funds £	Transfers between funds £	At 31/3/13 £
Unrestricted funds				
General fund	4,888,203	469,848	(63,985)	5,294,066
Restricted funds				
Restricted funds	2,434,582	724,489	63,985	3,223,056
TOTAL FUNDS	<u>7,322,785</u>	<u>1,194,337</u>	<u>-</u>	<u>8,517,122</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	195,725	(375,680)	649,803	469,848
Restricted funds				
Restricted funds	1,445,604	(1,071,158)	350,043	724,489
TOTAL FUNDS	<u>1,641,329</u>	<u>(1,446,838)</u>	<u>999,846</u>	<u>1,194,337</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.

15. 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 £889,099 (2012 - £1,303,353) and income due from Highland Health Board amounted to £53,554 (2012 - £30,973). At the balance sheet date the charity owed the Highland Health Board £171,940 (2012 - £684,624).

16. 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.

17. 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 2013

18. FUND PURPOSES AND BALANCES AT 31 MARCH 2013

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 2013**

	2013 £	2012 £
INCOMING RESOURCES		
Voluntary income		
Donations	1,280,650	675,425
Investment income		
Dividends and interest on listed investments	227,628	243,729
Interest on cash deposits	<u>305</u>	<u>314</u>
	227,933	244,043
Other incoming resources		
Funds transferred from Highland Council	<u>132,746</u>	<u>-</u>
Total incoming resources	1,641,329	919,468
RESOURCES EXPENDED		
Investment management costs		
Portfolio management	35,103	39,390
Charitable activities		
Purchase of medical equipment	149,390	289,250
Purchase of other equipment	448,347	309,620
Medical research	43,312	48,525
Staff welfare and amenities	158,204	149,647
Staff education, training and development	120,660	146,421
Patients welfare and amenities	369,325	621,530
Books and stationery	8,253	10,782
Catering and hospitality	5,567	4,198
Miscellaneous	<u>16,077</u>	<u>1,323</u>
	1,319,135	1,581,296
Governance costs		
Auditors' remuneration	4,800	4,900
Support costs		
Management		
Wages	85,020	85,020
Computer costs	1,230	1,230
Bank charges	1,285	1,367
Miscellaneous expenses	<u>265</u>	<u>333</u>
	<u>87,800</u>	<u>87,950</u>
Total resources expended	1,446,838	1,713,536
Net income/(expenditure) before gains and losses	194,491	(794,068)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>6,670</u>	<u>6,651</u>
Net income/(expenditure)	<u><u>201,161</u></u>	<u><u>(787,417)</u></u>

This page does not form part of the statutory financial statements

Highland Health Board Endowment Funds Restricted Fund Summary Analysis

from 01/04/2012 to 31/03/2013

Fund Code	Fund Name	Balance as at 01/04/2012	Income	Expenditure	Balance as at 31/03/2013
General					
GENCEN 02	SUSPENSE GENERAL	£5,222.75	£243,246.24	£248,577.99	-£109.00
GENCEN 05	MURDO GRAHAM BEQUEST	£0.00	£5,375.74	£11.22	£5,364.52
GENCEN 06	FORMER ROSS DAY CARE	£0.00	£754.07	£1.57	£752.50
GENCEN 07	BALINTORE DAY CENTRE	£0.00	£154.21	£0.32	£153.89
	Total	£5,222.75	£249,530.26	£248,591.10	£6,161.91
Argyll & Bute					
A&BAKI 03	ARGYLL & BUTE HOSP CLINICAL PSYCHOLOGY	£305.98	£57.78	£7.90	£355.86
A&BAKI 04	ARGYLL & BUTE HOSPITAL	£13,338.87	£1,896.50	£6,927.11	£8,308.26
A&BAKI 05	ARGYLL & BUTE HOSP RESEARCH FUND	£11,651.21	£1,975.51	£6,606.15	£7,020.57
A&BAKI 06	ARGYLL & BUTE HOSP PROFESSIONAL LIBRARY	£263.85	£49.83	£6.81	£306.87
A&BAKI 07	MID ARGYLL CANCER CARE FUND	£50,800.59	£11,593.87	£1,451.58	£60,942.88
A&BAKI 08	MID ARGYLL MATERNITY FUND	£2,566.47	£1,327.59	£931.13	£2,962.93
A&BAKI 09	MID ARGYLL COMMUNITY NURSING	£496.79	£745.19	£233.08	£1,008.90
A&BAKI 14	MID ARGYLL HOSP KNAPDALE WARD	£1,925.75	£1,132.70	£281.96	£2,776.49
A&BAKI 16	CAMPBELTOWN HOSPITAL LEGACIES	£2,713.58	£540.19	£372.33	£2,881.44
A&BAKI 17	CAMPBELTOWN HOSPITAL	£46,750.77	£38,799.26	£25,160.28	£60,389.75
A&BAKI 20	ISLAY HOSPITAL	£3,861.24	£17,365.81	£15,094.76	£6,132.29
A&BAKI 21	ISLAY COMMUNITY NURSING	£4,269.41	£3,992.27	£1,130.11	£7,131.57
A&BAKI 22	JURA COMMUNITY NURSING	£3,231.62	£769.53	£455.25	£3,545.90
A&BAKI 24	PFPI TRAINING FUND	£6,464.34	£1,221.16	£166.87	£7,518.63
A&BAKI 25	ISLAY AND JURA PALLIATIVE CARE FUND	£3,767.43	£13,039.76	£322.16	£16,485.03
A&BAKI 26	ISLAY MIDWIVES	£268.48	£49.98	£21.82	£296.64
A&BAKI 27	MID ARGYLL HOSP GLENARAY WD PATIENTS NEW	£7,871.46	£4,180.43	£3,777.24	£8,274.65
A&BAKI 28	MID ARGYLL HOSP GLENARAY WARD STAFF -NEW	£468.62	£410.64	£15.53	£863.73
A&BAKI 29	MID ARGYLL HOSP GLASSERY WARD (NEW)	£319.54	£1,031.02	£143.15	£1,207.41
A&BCHP 01	A&BCHP STAFF LOTTERY FUND	£28,450.21	£2,491.84	£30,942.05	£0.00
A&BCOB 01	COWAL COMMUNITY HOSPITAL S<	£27.62	£0.00	£27.62	£0.00
A&BCOB 03	COWAL COMMUNITY HOSPITAL	£3,482.65	£2,774.82	£3,502.31	£2,755.16
A&BCOB 05	BUTE COMMUNITY PALLIATIVE CARE	£10,717.80	£4,507.77	£5,419.33	£9,806.24
A&BCOB 06	VICTORIA HOSPITAL, ROTHESAY EQUIPMENT	£1,946.59	£6,131.80	£5,681.46	£2,396.93
A&BCOB 08	VICTORIA HOSPITAL, ROTHESAY	£484.00	£182.36	£146.89	£519.47
A&BCOB 09	VICTORIA HOSPITAL, ROTHESAY NURSING	£5,966.27	£5,922.70	£6,394.69	£5,494.28
A&BCOB 10	VICTORIA ANNEXE, ROTHESAY EQUIPMENT FUND	£1,340.48	£20.96	£1,361.44	£0.00
A&BCOB 11	VICTORIA ANNEXE, ROTHESAY NURSING	£87.66	£1.37	£89.03	£0.00
A&BCOB 12	COWAL CHILDRENS	£49.88	£2,761.06	£1,067.82	£1,743.12
A&BCOB 13	BUTE TEENAGE CLINIC THE ZONE	£1,538.26	£290.60	£39.70	£1,789.16
A&BCOB 14	BUTE COMMUNITY EQUIPMENT FUND	£121.28	£3,721.48	£157.80	£3,684.96
A&BCOB 15	COWAL COMMUNITY PALLIATIVE CARE	£861.75	£1,909.73	£81.69	£2,689.79
A&BCOB 16	DOCHAS LODGE	£550.81	£31.92	£489.69	£93.04
A&BCOB 17	BUTE COMMUNITY NURSES FUND	£524.60	£620.96	£419.35	£726.21
A&BCOB 18	COWAL COMMUNITY NURSES FUND	£3,885.54	£462.04	£2,064.95	£2,282.63
A&BHEL 03	LOMOND DENTAL FUND	£5,138.91	£970.77	£132.66	£5,977.02
A&BHEL 04	HELENSBURGH & LOMOND COMMUNITY NURSING	£217.07	£41.01	£5.61	£252.47
A&BOLI 01	LORN & ISLANDS DGH PHYSIOTHERAPY	£584.00	£934.13	£142.30	£1,375.83
A&BOLI 02	LORN & ISLANDS DGH PHARMACY	£1,069.34	£202.01	£27.60	£1,243.75
A&BOLI 03	LORN & ISLANDS DGH CARDIAC REHAB	£6,294.39	£1,189.04	£162.49	£7,320.94
A&BOLI 04	LORN & ISLANDS DGH DIABETIC	£2,795.67	£528.11	£72.18	£3,251.60
A&BOLI 05	LORN & ISLANDS DGH CARDIO RESPIRATORY	£14,409.23	£4,049.77	£11,072.92	£7,386.08
A&BOLI 06	LORN & ISLANDS DGH ACCIDENT & EMERGENCY	£157.44	£5.64	£163.08	£0.00
A&BOLI 07	LORN & ISLANDS DGH CANCER CARE	£2,727.31	£2,408.40	£90.18	£5,045.53
A&BOLI 08	LORN & ISLANDS DGH STROKE	£2,804.94	£535.95	£339.36	£3,001.53
A&BOLI 09	LORN & ISLANDS DGH THEATRES	£156.62	£20.97	£122.69	£54.90
A&BOLI 10	LORN & ISLANDS DGH GENERAL MEDICINE EQUIP	£1.59	£0.02	£1.61	£0.00
A&BOLI 11	LORN & ISLANDS DGH MATERNITY UNIT EQUIP	£272.83	£51.53	£7.04	£317.32
A&BOLI 13	NORTH ARGYLL CANCER SUPPORT GROUP	£432.57	£81.72	£11.16	£503.13
A&BOLI 14	LORN & ISLANDS DGH GENERAL MEDICINE	£5,977.14	£889.25	£2,154.52	£4,711.87
A&BOLI 15	LORN & ISLANDS DGH CARE OF THE ELDERLY	£5,519.22	£1,893.73	£280.38	£7,132.57
A&BOLI 17	DUNAROS HOSPITAL	£2,124.74	£1,021.93	£398.89	£2,747.78
A&BOLI 18	NORTH ARGYLL COMMUNITY CHILDRENS EQUIP	£934.31	£176.49	£24.11	£1,086.69
A&BOLI 19	NORTH ARGYLL COMMUNITY NURSING EQUIPMENT	£2,098.48	£383.76	£301.05	£2,181.19
A&BOLI 20	LORN & ISLANDS DGH SOCIAL FUND	£96.49	£3.46	£99.95	£0.00
A&BOLI 21	LORN & ISLANDS DGH GENERAL SURGICAL	£339.44	£41.91	£169.17	£212.18
A&BOLI 22	LORN & ISLANDS DGH	£996.25	£735.82	£1,349.38	£382.69
A&BOLI 23	THE ARGYLL FUND	£61,339.75	£21,957.30	£24,959.27	£58,337.78

Fund Code	Fund Name	Balance as at 01/04/2012	Income	Expenditure	Balance as at 31/03/2013
A&BOLI 24	LOMOND & ARGYLL RESUSCITATION	£1,053.67	£199.05	£27.20	£1,225.52
A&BOLI 25	ARGYLL BASICS FUND	£17,421.61	£3,291.01	£449.74	£20,262.88
A&BOLI 26	OBAN POST GRADUATE CENTRE FUND	£3,727.16	£5,959.73	£1,531.32	£8,155.57
	Total	£360,061.57	£179,582.94	£165,086.90	£374,557.61
North & West Highland					
NWHCAI 01	CAITHNESS COMMUNITY	£124.36	£23.43	£3.23	£144.56
NWHCAI 02	CAITHNESS PALLIATIVE CARE	£9,705.67	£27,080.23	£11,500.28	£25,285.62
NWHCAI 03	CAITHNESS SPEECH & LANGUAGE THERAPY	£640.99	£334.57	£160.89	£814.67
NWHCAI 04	THURSO RIVERBANK SURGERY DISTRICT NURSES	£446.75	£184.31	£447.92	£183.14
NWHCAI 05	THURSO PRINCES STREET DISTRICT NURSES	£1,926.46	£1,162.75	£1,011.49	£2,077.72
NWHCAI 06	CAITHNESS DIABETIC FUND	£1,902.12	£250.18	£1,936.90	£215.40
NWHCAI 07	CASTLETOWN DISTRICT NURSING	£417.98	£78.92	£10.79	£486.11
NWHCAI 08	CAITHNESS GENERAL - GENERAL FUND	£5,031.36	£699.10	£5,375.32	£355.14
NWHCAI 09	CAITHNESS GENERAL - A&E GENERAL	£4,823.20	£5,737.90	£3,771.81	£6,789.29
NWHCAI 10	CAITHNESS GENERAL - BIGNOLD GENERAL	£12,067.61	£6,897.76	£4,048.87	£14,916.50
NWHCAI 11	CAITHNESS GENERAL - CARDIOLOGY GENERAL	£941.96	£172.46	£118.29	£996.13
NWHCAI 12	CAITHNESS GENERAL - HENDERSON GENERAL	£2,434.04	£1,304.55	£1,768.61	£1,969.98
NWHCAI 13	CAITHNESS GENERAL - QUEEN ELIZABETH	£9,167.20	£5,333.27	£12,005.03	£2,495.44
NWHCAI 14	CAITHNESS GENERAL - RENAL UNIT	£26,555.71	£8,152.68	£3,745.84	£30,962.55
NWHCAI 15	CAITHNESS GENERAL - ROSEBANK GENERAL	£7,252.10	£3,841.24	£3,199.16	£7,894.18
NWHCAI 16	CAITHNESS GENERAL - THEATRE GENERAL	£2,840.67	£532.66	£222.78	£3,150.55
NWHCAI 17	CAITHNESS GENERAL - X-RAY DEPT FUND	£5,294.21	£2,631.92	£2,997.27	£4,928.86
NWHCAI 18	CAITHNESS GENERAL POST GRADUATE FUND	£13,200.30	£7,054.01	£9,963.73	£10,290.58
NWHCAI 19	DUNBAR HOSPITAL	£3,143.10	£3,940.67	£469.48	£6,614.29
NWHCAI 20	DUNBAR HOSPITAL STAFF	£412.43	£415.40	£311.04	£516.79
NWHCAI 21	DUNBAR HOSPITAL PALLIATIVE CARE	£5,956.51	£1,346.83	£378.18	£6,925.16
NWHCAI 22	TOWN & COUNTY HOSPITAL NEWTON WING	£5,461.88	£3,409.93	£3,800.94	£5,070.87
NWHCAI 23	TOWN & COUNTY HOSPITAL HARMSWORTH WING	£6,665.70	£1,803.27	£3,490.35	£4,978.62
NWHCAI 24	TOWN & COUNTY NEWTON PALLIATIVE CARE	£9,917.37	£9,861.50	£4,910.12	£14,868.75
NWHCAI 25	CAITHNESS HOSPITALS PHYSIOTHERAPY	£60.67	£7.83	£61.00	£7.50
NWHCAI 26	LYBSTER MEDICAL PRACTICE	£1,064.24	£880.83	£770.95	£1,174.12
NWHCAI 27	WICK DISTRICT NURSES FUND	£5,264.42	£1,483.39	£2,501.41	£4,246.40
NWHCAI 28	CHRONIC PAIN MANAGEMENT	£0.00	£310.90	£1.62	£309.28
NWHCAI 29	PULTENEY HOUSE	£0.00	£2,416.06	£103.31	£2,312.75
NWHCAI 30	BAYVIEW HOUSE	£0.00	£5,401.82	£777.63	£4,624.19
NWHCAI 31	BAYVIEW HOUSE CONSERVATORY	£0.00	£11,222.59	£23.42	£11,199.17
NWHCAI 32	GRANT STREET HOSTEL	£0.00	£6,072.00	£5,771.01	£300.99
NWHLOC 01	BELFORD WARD ONE	£5,570.89	£3,055.11	£4,377.05	£4,248.95
NWHLOC 02	BELFORD WARD ONE STAFF	£1,183.89	£1,884.04	£1,759.21	£1,308.72
NWHLOC 03	BELFORD GENERAL FUND	£3,859.50	£19,594.13	£11,761.55	£11,692.08
NWHLOC 04	BELFORD STAFF FUND	£39.02	£583.05	£190.84	£431.23
NWHLOC 05	BELFORD MATERNITY FUND	£5,015.23	£928.46	£408.57	£5,535.12
NWHLOC 06	BELFORD PHYSIOTHERAPY FUND	£2,570.22	£375.31	£1,083.27	£1,862.26
NWHLOC 07	BELFORD A & E	£8,704.31	£1,775.49	£1,098.36	£9,381.44
NWHLOC 08	BELFORD CHILDREN'S WARD	£1,531.24	£213.32	£791.22	£953.34
NWHLOC 09	BELFORD HDU	£958.60	£983.88	£35.28	£1,907.20
NWHLOC 10	BELFORD STROKE FUND	£1,888.22	£1,023.44	£1,890.29	£1,021.37
NWHLOC 11	BELFORD MEDICAL RECORDS	£185.99	£29.66	£83.95	£131.70
NWHLOC 12	BELFORD X-RAY GENERAL	£658.50	£211.18	£236.52	£633.16
NWHLOC 13	BELFORD-DIABETES UNIT	£6,842.72	£1,253.16	£1,462.00	£6,633.88
NWHLOC 14	BELFORD - RENAL UNIT	£14,434.25	£8,695.64	£1,674.43	£21,455.46
NWHLOC 15	BELFORD-THEATRES STAFF FUND	£235.53	£36.26	£244.29	£27.50
NWHLOC 16	BELFORD MOBILE HEART MONITOR	£1,098.53	£404.58	£876.37	£626.74
NWHLOC 17	BELFORD T-BAR FUND	£5,100.21	£963.42	£131.67	£5,931.96
NWHLOC 18	BELFORD CAU	£12,197.97	£4,061.14	£8,621.81	£7,637.30
NWHLOC 19	BELFORD CAU (STAFF)	£7,654.44	£3,290.74	£1,917.09	£9,028.09
NWHLOC 20	BELFORD DAY CASE UNIT	£43.51	£8.22	£1.12	£50.61
NWHLOC 21	FORT WILLIAM POST GRADUATE CENTRE FUND	£2,635.70	£5,710.12	£2,013.99	£6,331.83
NWHLOC 22	LOCHABER COMMUNITY NURSING FUND	£1,895.64	£1,845.07	£951.26	£2,789.45
NWHLOC 23	LOCHABER CANCER/PALLIATIVE CARE FUND	£14,075.07	£22,170.59	£19,553.47	£16,692.19
NWHLOC 24	LOCHABER PARKINSONS FUND	£4,446.37	£1,094.73	£1,551.15	£3,989.95
NWHLOC 25	LOCHABER SPEECH & LANGUAGE THERAPY	£222.16	£238.52	£186.22	£274.46
NWHLOC 26	MONTROSE CENTRE	£0.00	£1,294.25	£2.70	£1,291.55
NWHLOC 27	DAIL MHOR HOUSE	£0.00	£4,662.98	£146.42	£4,516.56
NWHLOC 28	CAOL COMMUNITY CENTRE	£0.00	£68.66	£0.14	£68.52
NWHLOC 29	ACHARACLE RESOURCE CENTRE	£0.00	£2,759.14	£2,759.14	£0.00
NWHLOC 30	INVERNEVIS HOUSE	£0.00	£7,997.67	£16.69	£7,980.98
NWHLOC 31	MONTROSE DAY CENTRE	£0.00	£1,772.53	£1,772.53	£0.00
NWHLOC 32	MACINTOSH CENTRE	£0.00	£3,098.44	£6.47	£3,091.97
NWHSLR 01	MACKINNON MEMORIAL HOSPITAL AMENITIES	£3,482.51	£7,247.47	£556.14	£10,173.84
NWHSLR 02	MACKINNON MEMORIAL HOSPITAL CHEMOTHERAPY	£30,052.72	£4,718.19	£27,279.39	£7,491.52

Fund Code	Fund Name	Balance as at 01/04/2012	Income	Expenditure	Balance as at 31/03/2013
NWHSR 03	MACKINNON MEMORIAL HOSP PALLIATIVE CARE	£1,432.09	£270.54	£36.97	£1,665.66
NWHSR 04	PORTREE HOSPITAL FUND	£1,515.58	£20,354.64	£4,452.80	£17,417.42
NWHSR 05	NORTH SKYE COMMUNITY	£795.89	£14,029.77	£8,953.66	£5,872.00
NWHSR 06	DUNVEGAN DISTRICT NURSES EQUIPMENT	£236.95	£7.15	£244.10	£0.00
NWHSR 07	SLEAT COMMUNITY NURSING	£246.37	£187.59	£251.41	£182.55
NWHSR 08	SKYE & LOCHALSH HEALTH VISITORS	£214.95	£7.71	£222.66	£0.00
NWHSR 09	KYLE DISTRICT NURSING	£1,537.08	£946.80	£47.52	£2,436.36
NWHSR 10	LEARNING DISABILITY SKYE FUND	£144.05	£0.00	£144.05	£0.00
NWHSR 11	CARBOST MEDICAL PRACTICE	£929.89	£3,086.25	£1,291.53	£2,724.61
NWHSR 12	BROADFORD DISTRICT NURSING	£702.71	£1,206.44	£234.70	£1,674.45
NWHSR 13	SKYE & LOCHALSH MIDWIFERY TEAM	£129.35	£24.44	£3.34	£150.45
NWHSR 14	DUNDONNELL COMMUNITY NURSING	£577.74	£527.90	£696.91	£408.73
NWHSR 15	ULLAPPOOL & ACHILTIBUIE COMM NURSING	£1,776.19	£2,461.18	£2,018.55	£2,218.82
NWHSR 16	AULTBEA & GAIROLOCH COMM NURSING	£2,971.91	£3,798.99	£1,433.63	£5,337.27
NWHSR 17	HIGHLAND SEXUAL HEALTH EDUCATION	£33,030.81	£14,877.06	£11,225.47	£36,682.40
NWHSR 18	TIGH NA DROCHAID (LEARNING DIFFICULTIES)	£0.00	£1,546.86	£47.80	£1,499.06
NWHSR 19	TIGH NA DROCHAID (OLDER PEOPLE)	£0.00	£662.57	£163.33	£499.24
NWHSR 20	LOCHBROOM HOUSE	£0.00	£4,299.08	£1,124.39	£3,174.69
NWHSR 21	AN ACARSAID	£0.00	£4,790.75	£10.00	£4,780.75
NWHSR 22	EIGG DAY CENTRE	£0.00	£435.14	£0.91	£434.23
NWHSR 23	AIRDFERRY RESOURCE CENTRE	£0.00	£1,193.78	£79.44	£1,114.34
NWHSR 24	STRATHBURN HOME	£0.00	£11,357.36	£137.46	£11,219.90
NWHSUT 01	GOLSPIE/ROGART COMMUNITY NURSING	£719.26	£232.68	£69.70	£882.24
NWHSUT 02	SUTHERLAND CANCER NURSING FUND	£10,388.80	£6,069.48	£8,664.86	£7,793.42
NWHSUT 03	EDDRACHILLIES & DURNES COMM NURSING	£1,818.33	£1,476.05	£2,082.54	£1,211.84
NWHSUT 04	MIGDALE HOSPITAL	£8,472.48	£6,502.91	£2,986.17	£11,989.22
NWHSUT 05	LMH CAMBUSAVIE UNIT	£3,334.40	£2,228.79	£631.76	£4,931.43
NWHSUT 06	LMH CAMBUSAVIE UNIT STAFF FUND	£433.10	£1,940.40	£1,035.12	£1,338.38
NWHSUT 07	LAWSON MEMORIAL HOSPITAL STAFF	£2,140.81	£1,393.43	£1,579.37	£1,954.87
NWHSUT 08	LAWSON MEMORIAL HOSPITAL	£4,648.55	£3,604.63	£1,623.60	£6,629.58
NWHSUT 09	LAWSON MEMORIAL HOSPITAL PALLIATIVE	£5,965.63	£2,449.59	£177.74	£8,237.48
NWHSUT 10	LAWSON MEMORIAL EQUIPMENT FUND (LEGACY)	£45,646.14	£9,581.23	£10,201.64	£45,025.73
NWHSUT 11	SUTHERLAND PHYSIOTHERAPY	£979.34	£914.29	£160.87	£1,732.76
NWHSUT 12	BONAR BRIDGE COMMUNITY NURSING	£4,153.98	£981.57	£129.46	£5,006.09
NWHSUT 13	DORNOCH COMMUNITY NURSING	£33,974.54	£6,225.54	£5,855.61	£34,344.47
NWHSUT 14	BEACHVIEW LODGE (DAY CARE)	£0.00	£214.56	£0.45	£214.11
NWHSUT 15	BEACHVIEW LODGE (RESPIRE)	£0.00	£155.87	£46.74	£109.13
NWHSUT 16	CALADH SONA	£0.00	£223.58	£0.47	£223.11
NWHSUT 17	SEAFORTH HOUSE	£0.00	£2,406.35	£14.67	£2,391.68
NWHSUT 18	MELVICH RESOURCE CENTRE	£0.00	£4,197.06	£8.74	£4,188.32
NWHSUT 19	ARDGAY/BONAR BRIDGE	£0.00	£491.53	£1.03	£490.50
Total		£448,218.87	£371,455.09	£249,190.44	£570,483.52
Raigmore Hospital					
RAIGEN 01	RAIGMORE HOSPITAL GENERAL FUND	£19,370.64	£27,676.04	£43,440.90	£3,605.78
RAIGEN 02	NUTRITION & DIETETICS - SSU	£379.25	£67.49	£69.16	£377.58
RAIGEN 03	PHYSIOTHERAPY	£448.48	£1,196.78	£546.64	£1,098.62
RAIGEN 04	NURSES FUND RAIGMORE-REVENUE	£206.41	£38.97	£5.34	£240.04
RAIGEN 05	CHAPEL FUND	£1,737.03	£2,578.32	£613.43	£3,701.92
RAIGEN 06	MEDICAL RECORDS	£265.16	£39.54	£274.36	£30.34
RAIGEN 07	SAMARITAN FUND	£92.54	£2.81	£95.35	£0.00
RAIGEN 08	HOSPITAL ART FUND	£2,041.23	£1,857.81	£1,207.00	£2,692.04
RAIGEN 09	PATIENTS LODGE FUND	£42,445.49	£83,183.27	£116,327.41	£9,301.35
RAIMDD 01	BREAST CARE GENERAL FUND	£12,370.12	£2,971.08	£4,688.71	£10,652.49
RAIMDD 02	CANCER NURSING LITERATURE FUND	£1,688.23	£60.64	£1,748.87	£0.00
RAIMDD 03	HIGHLAND BREAST CENTRE	£38,905.16	£9,319.67	£6,601.27	£41,623.56
RAIMDD 04	BREAST SCREENING UNIT	£7,580.27	£1,452.55	£195.78	£8,837.04
RAIMDD 05	HAEMATOLOGY - CLINICAL/LAB SERVICE DEVEL	£88,859.37	£17,093.24	£18,299.15	£87,653.46
RAIMDD 06	CLINICAL ONCOLOGY DEPT - EQUIPMENT FUND	£3,736.44	£697.20	£675.24	£3,758.40
RAIMDD 07	CLINICAL ONCOLOGY-RESEARCH & DEVELOPMENT	£16,042.50	£9,132.23	£5,884.37	£19,290.36
RAIMDD 08	CLINICAL ONCOLOGY DEPT -STUDY LEAVE FUND	£3,751.50	£134.45	£3,885.95	£0.00
RAIMDD 09	WARD 2C ONCOLOGY/HAEMAT-NURSE TRAINING	£924.07	£158.64	£150.55	£932.16
RAIMDD 10	CANCER GENERAL FUND	£18,031.23	£30,319.54	£21,553.42	£26,797.35
RAIMDD 11	ONCOLOGY NEW SUITE FUND	£59,071.26	£7,361.10	£50,154.29	£16,278.07
RAIMDD 12	WARD 2C - ONCOLOGY/HAEMATOLOGY	£4,835.45	£4,604.12	£1,779.91	£7,659.66
RAIMDD 13	MEDICAL PHYSICS (RADIATION) FUND	£1,697.56	£320.68	£43.83	£1,974.41
RAIMDD 14	LABORATORIES	£814.20	£6,160.31	£114.50	£6,860.01
RAIMDD 15	HAEMATOLOGY - EDUC/RESEARCH/STAFF SUPP	£44,399.30	£25,794.12	£37,768.86	£32,424.56
RAIMDD 16	PATHOLOGY GENERAL FUND-REVENUE	£2,675.26	£456.60	£1,020.77	£2,111.09
RAIMDD 17	X-RAY DEPARTMENT	£872.08	£319.40	£76.77	£1,114.71
RAIMDD 18	BLOOD TRANSFUSION FUND	£17,894.11	£3,155.86	£1,016.26	£20,033.71
RAIMDD 19	MEDICAL PHYSICS FUND	£557.22	£91.47	£192.21	£456.48

Fund Code	Fund Name	Balance as at 01/04/2012	Income	Expenditure	Balance as at 31/03/2013
RAIMDD 20	MICROBIOLOGY	£0.00	£19,488.20	£3,659.99	£15,828.21
RAIMDD 21	MEDICAL	£3,702.23	£699.37	£95.57	£4,306.03
RAIMDD 22	CORONARY CARE FUND	£1,976.25	£1,373.87	£339.15	£3,010.97
RAIMDD 23	CARDIO-RESPIRATORY FUND	£11.50	£2.17	£0.30	£13.37
RAIMDD 24	WARD 7C GI	£2,566.42	£821.86	£291.41	£3,096.87
RAIMDD 25	CHEST UNIT (WARD 11)	£14,229.06	£8,697.03	£14,284.57	£8,641.52
RAIMDD 26	WARD 2A STROKE / YARU / REHAB	£6,038.15	£9,387.22	£10,694.86	£4,730.51
RAIMDD 27	ACCIDENT & EMERGENCY	£3,331.38	£685.24	£754.49	£3,262.13
RAIMDD 28	DERMATOLOGY DEPARTMENT	£12,492.24	£3,514.84	£4,236.82	£11,770.26
RAIMDD 29	GASTROENTEROLOGY RESEARCH FUND	£12,150.79	£2,175.47	£1,322.19	£13,004.07
RAIMDD 30	RHEUMATOLOGY RESEARCH FUND	£27,561.16	£5,367.79	£713.03	£32,215.92
RAIMDD 31	WARD 7C RENAL - STAFF/PATIENTS	£1,326.91	£1,236.96	£1,054.99	£1,508.88
RAIMDD 32	RENAL UNIT - REVENUE	£51,929.14	£20,657.02	£18,321.47	£54,264.69
RAIMDD 33	WARD 5A - STAFF/GENERAL FUND	£1,463.57	£2,534.55	£2,799.68	£1,198.44
RAIMDD 34	DIABETIC UNIT	£32,106.50	£13,921.90	£7,470.25	£38,558.15
RAIMDD 35	WARD 6C	£1,412.04	£1,347.11	£985.26	£1,773.89
RAIMDD 36	WARD 6A	£2,861.65	£3,644.32	£2,846.47	£3,659.50
RAIMDD 37	CARDIAC REHAB FUND	£50,328.90	£30,945.65	£22,536.84	£58,737.71
RAIMDD 38	DIABETES RESEARCH FUND	£48,206.27	£10,184.24	£20,185.29	£38,205.22
RAIMDD 39	MARIE STARKE MEMORIAL FUND	£1,668.64	£161.31	£1,641.00	£188.95
RAIMDD 40	CARDIOLOGY UNIT R&D FUND	£9,335.71	£10,340.41	£11,758.98	£7,917.14
RAIMDD 41	NEUROLOGY DEPARTMENT	£4,217.09	£2,067.33	£434.11	£5,850.31
RAIMDD 42	EMMAS FUND (CCU NURSE EDUCATION)	£2,125.53	£4,698.14	£2,258.90	£4,564.77
RAIMDD 43	OUT PATIENTS DEPARTMENT	£1,708.56	£501.88	£456.73	£1,753.71
RAIMDD 44	PAEDIATRICS	£83.16	£15.70	£2.14	£96.72
RAIMDD 45	MCDONALDS FAMILY ROOMS	£9,843.26	£1,847.35	£1,065.98	£10,624.63
RAIMDD 46	CYSTIC FIBROSIS FUND	£8,096.02	£5,019.00	£2,303.92	£10,811.10
RAIMDD 47	CHILDRENS WARD STAFF & PATIENTS	£37,532.42	£9,634.51	£10,111.49	£37,055.44
RAIMDD 48	PLAY SERVICES - GENERAL	£7,316.72	£754.57	£5,870.16	£2,201.13
RAIMDD 49	CHILDREN'S SERVICES AT RAIGMORE HOSPITAL	£14,598.39	£2,757.68	£376.87	£16,979.20
RAIMDD 50	PAEDIATRIC SPECIALIST NURSING FUND	£955.16	£2,439.55	£144.46	£3,250.25
RAIMDD 51	PAEDIATRIC ONCOLOGY SUPPORT HIGHLAND	£2,964.39	£753.10	£771.98	£2,945.51
RAIMDD 52	BIRNIE CENTRE	£17,304.57	£3,400.55	£571.50	£20,133.62
RAIMDD 53	MORVEN CHILD SERVICES GENERAL FUND	£1,483.34	£373.15	£450.88	£1,405.61
RAIMDD 54	TIFFANY ROSS MEMORIAL FUND	£15,650.21	£2,908.84	£708.87	£17,850.18
RAIMDD 55	CHILDRENS WARD REFURBISHMENT	£0.00	£534,047.80	£38,128.18	£495,919.62
RAISSD 01	SURGICAL	£11,020.32	£1,861.46	£4,835.96	£8,045.82
RAISSD 02	ANAESTHETIC DEPARTMENT	£2,349.43	£682.69	£930.08	£2,102.04
RAISSD 03	ORTHOAEDICS	£4,726.44	£1,155.70	£981.69	£4,900.45
RAISSD 04	THEATRE FUND	£81.69	£36.25	£2.23	£115.71
RAISSD 05	INTENSIVE CARE UNIT - NURSE EDUCATION FD	£9,607.84	£2,322.32	£6,204.37	£5,725.79
RAISSD 06	AUDIOLOGY	£22.30	£4.22	£0.58	£25.94
RAISSD 07	INTENSIVE CARE UNIT (ICU)	£18,670.67	£12,491.38	£12,341.74	£18,820.31
RAISSD 08	ENT DEPT FUND	£569.83	£5,249.00	£644.44	£5,174.39
RAISSD 09	ORAL & MAXILLOFACIAL SURGERY	£2,105.70	£2,150.35	£401.47	£3,854.58
RAISSD 10	VASCULAR FUND	£18,220.48	£3,404.86	£3,171.63	£18,453.71
RAISSD 11	UROLOGY FUND	£17,515.50	£6,139.00	£2,250.46	£21,404.04
RAISSD 12	COLORECTAL CANCER FUND	£10,541.85	£3,105.64	£804.58	£12,842.91
RAISSD 13	WARD 4C / SHDU	£1,915.82	£6,892.47	£3,205.59	£5,602.70
RAISSD 14	WARD 4A - STAFF/PATIENTS	£981.47	£1,508.18	£366.26	£2,123.39
RAISSD 15	EYE DEPARTMENT-REVENUE	£2,181.00	£6,444.27	£2,724.77	£5,900.50
RAISSD 16	WARD 3B	£2,738.73	£1,210.20	£477.57	£3,471.36
RAISSD 17	WARD 5C - STAFF/GENERAL FUND	£717.69	£2,062.91	£326.45	£2,454.15
RAISSD 18	ORTHOPTIC DEPARTMENT	£5,690.70	£960.10	£1,259.30	£5,391.50
RAISSD 19	ACUTE PAIN SERVICE	£908.79	£171.68	£23.46	£1,057.01
RAISSD 20	WARD 1A - OPHTHALMOLOGY	£975.28	£228.81	£224.11	£979.98
RAISSD 21	EYE CLINIC	£995.60	£188.08	£25.70	£1,157.98
RAISSD 22	DAY CASE UNIT	£0.88	£333.65	£4.95	£329.58
RAISSD 23	BREAST CENTRE - RECONSTRUCTION SURGERY	£14,891.74	£18,061.38	£2,992.59	£29,960.53
RAISSD 24	ORTHOTICS & PROSTHETICS FUND	£813.35	£1,011.18	£80.01	£1,744.52
RAISSD 25	GENERAL SURGERY - UPPER GI	£3,192.65	£987.25	£164.03	£4,015.87
RAISSD 26	WARD 3A	£548.48	£1,113.40	£687.19	£974.69
RAISSD 27	WARD 3C	£6.45	£294.75	£185.11	£116.09
RAISSD 28	MATERNITY UNIT	£6,407.52	£1,055.71	£2,087.35	£5,375.88
RAISSD 29	SPECIAL CARE BABY UNIT (SCBU)	£63,360.26	£38,811.15	£15,962.41	£86,209.00
RAISSD 30	WARD 9 - STAFF FUND	£521.87	£117.95	£63.38	£576.44
RAISSD 31	WARD 10 - GENERAL FUND	£2,790.85	£834.73	£135.28	£3,490.30
RAISSD 32	WARD 8 - STAFF/GENERAL FUND	£345.28	£268.47	£315.87	£297.88
RAISSD 33	LABOUR WARD FUND	£209.29	£60.62	£5.56	£264.35
RAISSD 34	OBSTETRICS & GYNAECOLOGY EDUCATION FUND	£3,041.54	£4,816.48	£3,636.39	£4,221.63
RAISSD 35	OBSTETRIC ULTRASOUND FUND	£345.04	£65.19	£8.92	£401.31
RAICAN 09	CLINICAL ONCOLOGY FUND - CONSULTANT	£3,541.72	£399.85	£3,941.57	£0.00

Fund Code	Fund Name	Balance as at 01/04/2012	Income	Expenditure	Balance as at 31/03/2013
RAICSS 07	BACTERIOLOGY ACCOUNT	£9,495.42	£0.00	£9,495.42	£0.00
RAICSS 08	VIROLOGY FUND	£7,427.90	£0.00	£7,427.90	£0.00
RAICSS 09	VIROLOGY RESEARCH FUND	£5,287.53	£0.00	£5,287.53	£0.00
	Total	£1,035,033.79	£1,081,150.94	£601,762.98	£1,514,421.75
South & Mid Highland					
SMHB&S 01	IAN CHARLES HOSPITAL	£5,254.04	£16,108.28	£14,540.52	£6,821.80
SMHB&S 02	IAN CHARLES AQUANATAL FUND	£453.25	£84.55	£31.54	£506.26
SMHB&S 03	ST VINCENTS GYNACK WARD	£8,409.56	£1,651.33	£4,433.57	£5,627.32
SMHB&S 04	ST VINCENTS GYNACK STAFF FUND	£4,839.71	£1,227.07	£1,635.09	£4,431.69
SMHB&S 05	ST VINCENTS LYNWILG WARD FUND	£17,924.71	£3,363.32	£7,052.25	£14,235.78
SMHB&S 06	ST VINCENTS LYNWILG WARD STAFF	£609.40	£184.33	£610.53	£183.20
SMHB&S 07	THERESA J BURALL LEGACY	£338,807.77	£63,005.26	£23,228.54	£378,584.49
SMHB&S 08	BADENOCH & STRATHSPEY COMMUNITY NURSING	£3,403.62	£839.00	£727.96	£3,514.66
SMHB&S 09	WADE CENTRE	£0.00	£14,009.22	£5,314.80	£8,694.42
SMHB&S 10	GRANT HOUSE	£0.00	£4,583.91	£22.35	£4,561.56
SMHB&S 11	CABERFEIDH HOUSE	£0.00	£678.65	£1.42	£677.23
SMHB&S 12	GLEN CENTRE	£0.00	£1,237.51	£2.58	£1,234.93
SMHEMR 01	ROSS MEMORIAL HOSPITAL PATIENTS	£4,362.11	£51,141.96	£11,083.27	£44,420.80
SMHEMR 02	ROSS MEMORIAL HOSPITAL STAFF FUND	£2,920.56	£32,474.44	£6,269.34	£29,125.66
SMHEMR 03	ROSS MEMORIAL HOSPITAL RHEUMATOLOGY FUND	£22,385.30	£52,280.30	£15,090.09	£59,575.51
SMHEMR 04	ROSS MEMORIAL HOSPITAL PHYSIOTHERAPY	£3,474.42	£928.46	£1,703.31	£2,699.57
SMHEMR 05	ROSS MEMORIAL HOSPITAL OT FUND	£87.61	£37.94	£2.49	£123.06
SMHEMR 06	COUNTY HOSPITAL INVERGORDON	£10,211.97	£9,090.02	£15,041.00	£4,260.99
SMHEMR 07	COUNTY HOSPITAL PARKINSONS FUND	£2,835.35	£961.91	£287.87	£3,509.39
SMHEMR 08	TAIN COMMUNITY NURSING	£3,050.80	£2,801.24	£5,327.49	£524.55
SMHEMR 09	ALNESS COMMUNITY NURSING	£1,301.11	£2,822.22	£3,359.99	£763.34
SMHEMR 10	DINGWALL COMMUNITY NURSING	£2,096.34	£1,158.89	£2,195.49	£1,059.74
SMHEMR 11	BLACK ISLE DISTRICT NURSING FUND	£248.19	£1,190.85	£296.63	£1,142.41
SMHEMR 12	REHABILITATION CLINICAL INTEREST GROUP	£715.75	£102.06	£693.89	£123.92
SMHEMR 13	MARGARET GRAHAM LEGACY	£9,244.37	£1,629.05	£4,525.94	£6,347.48
SMHEMR 14	R&C LEARNING DISABILITIES NURSE TEAM	£63.05	£11.90	£1.62	£73.33
SMHEMR 15	WEST NESS INTEGRATED TEAM	£11.54	£366.84	£0.97	£377.41
SMHEMR 16	CCH INVERGORDON EQUIPMENT & TRAINING	£3,582.32	£676.73	£92.47	£4,166.58
SMHEMR 17	DRUMNADROCHIT MEDICAL PRACTICE	£367.71	£945.09	£340.21	£972.59
SMHEMR 18	TELFORD CENTRE	£0.00	£5,491.03	£629.76	£4,861.27
SMHEMR 19	ISOBEL RHIND CENTRE	£0.00	£14,129.22	£512.42	£13,616.80
SMHEMR 20	IRC COMMUNITY SHOP & CAFE	£0.00	£7,328.00	£364.38	£6,963.62
SMHINV 01	LOCHALSH MEMORIAL BED FUND	£965.64	£29.14	£994.78	£0.00
SMHINV 02	ROYAL NORTHERN INFIRMARY - YORK DAY HOSP	£5,995.60	£1,758.94	£5,579.89	£2,174.65
SMHINV 03	ROYAL NORTHERN INFIRMARY - WARD 1&2	£10,571.06	£3,105.33	£9,776.51	£3,899.88
SMHINV 04	ROYAL NORTHERN INFIRMARY- WARD 1&2 STAFF	£5,132.43	£850.22	£2,631.10	£3,351.55
SMHINV 05	INVERNESS & CULLODEN COMMUNITY NURSE	£2,212.17	£562.10	£234.73	£2,539.54
SMHINV 06	CANCER NURSES EDUCATION FUND	£1,306.38	£246.79	£33.72	£1,519.45
SMHINV 07	PARKINSONS NURSE TRAINING FUND	£567.70	£107.25	£14.65	£660.30
SMHINV 08	COMMUNITY LEARNING DISABILITIES INVERNES	£637.30	£72.29	£350.29	£359.30
SMHINV 09	ELLEN MACDONALD FUND	£20,415.00	£3,144.11	£6,541.60	£17,017.51
SMHINV 10	HOMELESS HEALTH TEAM	£0.00	£2,396.82	£30.16	£2,366.66
SMHINV 11	CORBETT CENTRE	£0.00	£5,574.71	£2,030.27	£3,544.44
SMHINV 12	CORBETT - SUPPORTED HOUSING	£0.00	£5,780.02	£231.64	£5,548.38
SMHINV 13	MACKENZIE CENTRE	£0.00	£3,711.57	£1,162.32	£2,549.25
SMHINV 14	ACH-AN-EAS	£0.00	£1,571.38	£201.26	£1,370.12
SMHINV 15	BRUCE GARDENS	£0.00	£985.72	£2.06	£983.66
SMHINV 16	KING BRUDE GARDENS	£0.00	£1,204.83	£2.51	£1,202.32
SMHINV 17	BALNACRAIG ROAD	£0.00	£259.91	£0.54	£259.37
SMHMHS 01	NEW CRAIGS GENERAL	£3,141.91	£7,881.45	£9,269.96	£1,753.40
SMHMHS 02	NEW CRAIGS CHAPLAINCY/CHURCH	£4,013.45	£1,161.99	£2,430.20	£2,745.24
SMHMHS 03	NEW CRAIGS REHAB OT	£38.37	£17.48	£1.02	£54.83
SMHMHS 04	NEW CRAIGS MAREE WARD	£749.76	£133.97	£168.22	£715.51
SMHMHS 05	NEW CRAIGS MORAR WARD	£446.71	£117.28	£249.90	£314.09
SMHMHS 06	NEW CRAIGS MORAR WARD STAFF	£100.50	£78.56	£124.27	£54.79
SMHMHS 07	NEW CRAIGS CLAVA WARD	£1,056.80	£201.33	£315.48	£942.65
SMHMHS 08	NEW CRAIGS CLAVA WARD STAFF	£51.54	£5.89	£52.44	£4.99
SMHMHS 09	NEW CRAIGS TORVEAN	£144.19	£64.36	£93.44	£115.11
SMHMHS 10	NEW CRAIGS TORVEAN STAFF	£179.94	£27.53	£113.67	£93.80
SMHMHS 11	NEW CRAIGS LEARNING DISABILITIES	£508.85	£93.07	£72.68	£529.24
SMHMHS 12	OSPREY HOUSE	£693.34	£127.71	£77.40	£743.65
SMHMHS 13	NEW CRAIGS MAREE WARD STAFF	£2.25	£0.43	£0.06	£2.62
SMHMHS 14	NEW CRAIGS PSYCHOLOGICAL SERVICES	£4,523.78	£1,365.70	£395.91	£5,493.57
SMHN&A 01	NAIRN TOWN & COUNTY HOSPITAL	£639.49	£13,691.46	£9,973.84	£4,357.11
SMHN&A 02	NAIRN & ARDERSIER PARENTING GROUP	£385.21	£72.44	£64.77	£392.88
SMHN&A 03	LACHLAN CAMPBELL FUND FOR NURSING	£29,212.57	£11,623.38	£14,844.63	£25,991.32
SMHN&A 04	LACHLAN CAMPBELL FUND FOR MATERNITY	£45,464.65	£8,881.32	£6,264.70	£48,081.27

Fund Code	Fund Name	Balance as at 01/04/2012	Income	Expenditure	Balance as at 31/03/2013
SMHN&A 05	NAIRN COMMUNITY MENTAL HEALTH TEAM	£93.18	£17.59	£2.40	£108.37
SMHN&A 06	NAIRN COMMUNITY MENTAL HEALTH TEAM - OT	£134.93	£25.48	£3.48	£156.93
SMHN&A 07	MACLEAN COURT DAY CENTRE	£0.00	£1,864.47	£1,861.50	£2.97
SMHN&A 08	NAIRN SHELTERED HOUSING	£0.00	£1,652.99	£3.45	£1,649.54
	Total	£586,045.26	£373,007.59	£201,621.23	£757,431.62
RESTRICTED FUNDS TOTAL		£2,434,582.24	£2,254,726.82	£1,466,252.65	£3,223,056.41