

## Calderdale Wellbeing

### Management letter issues for the accounting period 1 April 2018 to 31 March 2019.

Please take some time at your next meeting to consider the following issues arising from our work.

**Priority 1** issues must be addressed promptly, providing evidence that they have been actioned provided for the next accounting year.

**Priority 2** issues are good practice and will improve your organisation's financial management systems.

**Priority 3** issues are for your information or requests from WYCAS.

Support to action any of these points is available from WYCAS.

Issue	Recommendation / Tips for improvement	Priority (1=High)
Pages to sign	Please sign pages 7 and 10 in black ink	1
Companies House filing deadline	31 December 2019	1
Charity Commission filing deadline for accounts and annual return if applicable	31 January 2020	1
Filing accounts at the Charity Commission	Your income is above £25,000 so you must upload unsigned accounts in pdf format via the Charity Commission website. Do not scan your signed accounts, please use the pdf accounts that we sent you. You must have approved the accounts first though.	1
'Qualified accounts' at the Charity Commission	When you file online at the Charity Commission you will be asked whether the accounts were qualified by the charity's auditor or independent examiner. Do NOT tick this box.	
Please remember to update the Charity Commission when trustees join or leave the charity.	The charity register details must be up-to-date at all times.	1
Update directors details at Companies House.	All appointments and resignations should be notified within 14 days of any such event.	1
Remember to complete WYCAS online survey.	See link on management letter or request a printed copy from your community accountant.	3
Coding corrections to the account heading 'Office Rent'	This was raised in the previous year's management letter but I still had to move some transactions from this account heading. Only rent and service charges should be coded to this account heading.	2

Bank account balance in excess of Financial Services Compensation Scheme level of £85,000.	You are currently holding funds in excess of this level, I suggest that you look at opening up another bank account at a different bank if you are going to continue hold funds in excess of the level.	1
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