

Calderdale Wellbeing

Management letter issues for the accounting period 1 April 2014 to 31 March 2015.

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

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 2015	1
Charity Commission filing deadline	31 January 2016	1
'Qualified accounts' at the Charity Commission	Take care when filing online. Only tick the 'qualified' box if your accounts are qualified, this is very different from 'independently examined' accounts. If in doubt check with your community accountant and WYCAS website.	1
Update directors details at Companies House.	When checking the Companies House website, Sheila Coll is not listed as a director. All appointments and resignations should be notified within 14 days of any such event. Also Katie is listed under her married name on the Charity Commission website but her maiden name on the Companies House website. I suggest you amend the Companies House details to avoid any confusion.	1
Remember to complete WYCAS online survey.	See link on management letter or request a printed copy from your community accountant.	1
Tracing of petty cash expenditure	It would be helpful if a numbering system is used for all petty cash expenditure, when the same reference number is entered on the receipt and the petty cash expenditure sheets. This will help with the tracing of expenditure.	1
Reserve Policy	Your policy is to hold one month's running costs. I note at the end of the financial year you will holding well in excess of this. I suggest you reword the policy to reflect your current organisational position.	2
Funds held in the CAF Gold account are in excess of the £85,000 covered by the Financial Services Compensation Scheme (FSCS)	Suggest you consider spreading funds to ensure no more than £85,000 is held in each bank. Please note from 1/1/16 this will reduce to £75,000.	1