

Calderdale Wellbeing

Management letter issues for the accounting period 1 April 2015 to 31 March 2016.

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 9 and 12 in black ink	1
Companies House filing deadline	31 December 2016	1
Charity Commission filing deadline for accounts and annual return if applicable	31 January 2017	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, do not tick the 'Have your accounts been qualified?' tick box.	
Please remember to update the Charity Commission when trustees join or leave the charity.	Helen Wright is showing as a trustee when she resigned in August 2016	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.	1
Funds held in the CAF Bank are in excess of the £75,000 covered by the Financial Services Compensation Scheme (FSCS)	Suggest you consider spreading funds to ensure no more than £75,000 is held in each bank.	1
Quote for 2016/17 year end accounts and independent examination	Suggest Simon is contacted on 0113-2706291 to provide you with this prior to the commencement of any work	1

Contribution to reserves on restricted grants	<p>You have allocated a small percentage of the grant income from the Henry Smith, CFFC - Health Connections and CCG - Open Mind Project grants to reserves. While I fully understand that some grant funders do allow this I could not see a specific reference to this in the applications. There only appeared to be a general figure for a contribution to organisation running costs. I have therefore not done any adjustments in the accounts and are showing this allocation in the funds left to spend. When you submit your final grant report you should be clear about this contribution to reserves. If the funders accept this then a transfer will be done in the 2016/17 to reflect this.</p>	1
Reserve policy	<p>Having a reserve policy of one months running costs is very low and I did not see any calculations of the actual reserve figure for 2015/16 was when taking into account redundancy costs and other contractual obligations, however I feel it will fall short of the the £21,640 which has fallen from the previous year due to the unrestricted loss in the year. I assume you have approved a budget for the current financial year that is showing a surplus on unrestricted funds and this is being closely monitored.</p>	
Planning of the 2016/17 independent examination	<p>This year a on-site independent examination was conducted in August which proved more effective on both sides particularly for the answering of queries and speed of completion of the work. However, the review of activities was not received until November. If WYCAS is used next financial year I suggest that the independent examination is not conducted until everything is ready.</p>	