

**Kingdom of An Tir – Office of the Exchequer  
Reporting Procedure  
(or “Who do I tell about the stuff we did?”)**

The following has been written to clarify the procedure for reporting financial activities.

**General Financial Reporting – All Branches, Guilds, and Other Groups**

Per An Tir Kingdom Financial Policy (section IV), all branches, guilds, and other groups shall report financial activity on a quarterly basis. There are no exceptions. A report is due from each and every branch or other sub-group, even if that group does not have a bank account or hold cash of any kind. (see section below on “What is a Report”).

Branches or other reporting groups which lie within a Principality or other functional reporting region should be reporting primarily to the Principality (or regional) Exchequer.

The Principality (or regional) exchequers will be responsible for primary review process and will forward any concerns or corrections to the Kingdom Exchequer.

All year-end reporting to the Society is done through the Kingdom Exchequer. It is the responsibility of the branch to see that the Kingdom Exchequer receives a hard copy of the year-end report by the due date. To be sure your deadline is met, a copy of the year-end report should be sent directly to the Kingdom Exchequer as well as to the Principality or regional Exchequer.

Per the Society's Branch Financial Policy, section (I) – Financial Reporting and Disclosure:

C. Failure to file required reports within 30 days after the end of the reporting deadline may be grounds for suspension of the branch or other entity, and/or replacement of the Chancellor of the Exchequer.

**What qualifies as a “Financial Report”**

For the first three quarters groups reporting directly to Kingdom may send electronic copies of their quarterly report to Kingdom.

Groups reporting to Principalities should check with their Principality Exchequer for reporting requirements.

For the Doomsday report, a financial report consists of a “Balance Sheet” and “Income Statement” AND the supporting worksheets and documentation required. This means that the report must include the report cover sheet and all of the pages of the report that are marked ‘Required’ on the cover sheet and the last bank statement of the year to demonstrate the records agree with the bank statement.

Per Kingdom Financial Policy, reports are required for the following periods:

1 <sup>st</sup> Quarter (January through March)	- Due May 1
2 <sup>nd</sup> Quarter (April through June)	- Due August 1
3 <sup>rd</sup> Quarter (July through September)	- Due November 1
Year End (January through December)	- Due February 1

Only two types of reports are acceptable:

The full SCA financial report packet, consisting of the financial statements (as outlined above) and various supporting worksheets. All pages marked 'Required' must be completed in full.

The Negative Report Form, accompanied by the Exchequer Information Form, and ONLY for those branches that so qualify (see next section for detailed information regarding egative Reports).

BE SURE YOU ARE USING CURRENT FORMS (Current forms can be found on the Society Exchequer's webpage: <http://sca.org/officers/exchequer/>).

### **Negative Report Forms**

A small number of branches/groups may be eligible, if they meet special criteria, to submit the SCA's "Negative Report" form. The Society's "Negative Report" form is located on the Society Exchequer's webpage at: <http://sca.org/officers/exchequer/>.

The "Negative Report" form is intended for use by branches with no financial assets or activity to report. There are four circumstances in which a negative report form might apply to a branch.

- A) New Branch – You are stating that the branch was formed during the current year, that it does not have any assets (cash or bank accounts), AND that the group had "no events income, or expenses" during the reporting period.
- B) Subsidiary Branch – You are stating that all of the branch's assets are held AND reported by another branch of the SCA. This applies to incipient branches, cantons and other branches that do not have their own bank accounts. Note that the fact that you send reports to a regional or principality exchequer does NOT mean that you can submit a Negative Report as a subsidiary branch. The key is that the branch assets are HELD by some other branch to which your branch is a subsidiary.
- C) College or University – You are stating that your branch's assets are owned by a separate organization, and that all branch activities are reported to the U.S. Government through that organization. This

applies to branches on College or University campuses where the branch is considered a “club” under the control of the student body organization, and funds are managed/controlled by the university.

THIS DOES NOT APPLY TO NON-US CORPORATIONS, per statement by the Society Treasurer and Society Exchequer, June 3, 2005.

- D) Dormant Branch – You are stating that the branch has no assets, income or expenses during the reporting period. If your branch started with assets (cash in the bank), and ended the year with no assets, then a full report is still due from the branch to account for what happened to your beginning assets. The negative report would only be an option if the branch started with nothing, took in nothing, and ended with nothing.

Any branch which feels that it meets the criteria in one of these four categories may submit the Negative Report Form (plus the Exchequer Information Form) in lieu of the full report packet. Very few branches actually meet the criteria to submit a Negative Report. More often it is used by guilds and other sub-groups which have no monetary accounts and no financial activity. Filing a negative report each year confirms to the Kingdom Exchequer that the branch/guild/sub-group still has no assets and has not acquired a bank account in the past year.

### **Non-U.S. Branch Reporting**

An Tir is in the process of converting all Canadian groups to SCA, Inc. All Canadian branches in An Tir must conform to the SCA, Inc. reporting criteria.