

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, with a copy sent to the Kingdom 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 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 (V) – Financial Reporting and Disclosure:

- A. Reports must be presented to the Chancellor of the Exchequer’s superior office, and, if appropriate, the branch or other entity to demonstrate that the records agree with the bank statements.
 1. Chancellors of the Exchequer must report quarterly to the Kingdom Chancellor of the Exchequer or a designated representative. Branch Chancellors of the Exchequer must also provide copies of the reports to their branch Seneschal.
 2. Kingdom Chancellors of the Exchequer must report quarterly to the Kingdom Seneschal, the Crown, and the Society Chancellor of the Exchequer. These reports are for financial activity on the kingdom level and include a current list of variances in effect and a status report for accounts held within the kingdom.
- B. Financial statements (consisting of a Comparative Balance Sheet, and Income and Expense Statements) must be made available to the public at least annually, whether published in a newsletter or distributed to the membership in some other form. A copy of this printed statement must also be sent to the Chancellor of the Exchequer’s superior.
- 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”

A financial report consists of a “Balance Sheet” and “Income Statement” AND the supporting worksheets and documentation required by the most recent edition of the Chancellor of the Exchequer’s Handbook (An Tir Kingdom Financial Policy, section IV).

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

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| 1 st Quarter (3 months, January through March) | - Due May 1 |
| 2 nd Quarter (3 months, April through June) | - Due August 1 |
| 3 rd Quarter (3 months, July through September) | - Due November 1 |
| Year End (12 months, January through December) | - Due February 1 |

An Tir Exchequers Office – Reporting Procedure – What is a “Financial Report” (continued)

Only two types of reports are acceptable:

- The full SCA financial report packet (15 pages), consisting of the financial statements (as outlined in Branch Financial Policy V.B., above) and various supporting worksheets.
- 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 Negative Reports).

The financial reporting forms are included with all other exchequer forms in the Society’s Exchequer’s Handbook. Copies of the forms packet is available on the An Tir Kingdom Exchequer’s web-site (<http://www.antir.sca.org/Offices/Exchequers/>), as well as the Society Exchequer’s web-site (<http://www.sca.org/officers/exchequer/welcome.html>). BE SURE YOU ARE USING CURRENT FORMS (forms are being revised in 2005).

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 in the reports packet Exchequer’s Handbook immediately following the “Comments Page” of the regular financial report (roughly the 17th page of the report forms packet). 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.

An Tir Exchequers Office – Reporting Procedure – Negative Report Forms (continued)

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 has several branches which are located outside the boundary of the United States of America (i.e. branches which lie within Canada). Non-US branches are required to report, just like everyone else. While the Society's Branch Financial Policy requires reporting "at least yearly," An Tir's Kingdom Financial Policy requires reporting on a quarterly basis from all branches/groups in the kingdom (see Kingdom Financial Policy, section IV).

The Society's current Branch Financial Policy (section XIV – International Reporting Policy) stipulates that branches which are members of non-US non-profit corporations may request a variance to financial reporting requirements from the Society Exchequer. *This does not apply to any branch within An Tir.* No branch in An Tir has been granted a variance from reporting policy from the Society Exchequer (per S. Earley, Society Chancellor of the Exchequer; confirmed by M. Baron, President, SCA Inc., and T. Bilodeau, Treasurer, SCA Inc.: February, 2005).

At this time, a non-US branch may only submit a Negative Report form if one of these three categories is applicable to that branch: New Branch, Subsidiary Branch, or Dormant Branch (see section above on Negative Report Form). The category for branches under Separate Incorporation has been amended to apply to Colleges and Universities within the US only.