

## Exception Reporting

Ex'n No	Description	Related Question in MR Form
<b>Large charity or major fundraiser</b>		
1	Total incoming resources are over £10M.	A7
2	Total donations gifts and legacies received over £1M.	A1
<b>Sudden growth or contraction</b>		
3	Total incoming resources are over £250,000 and over five times the previous year's	A7, previous A7
4	Total incoming resources previous year were over £250,000 and this year's are under one fifth.	A7, previous A7
<b>Possible failure to apply funds for charitable purposes</b>		
5	Cost of generating voluntary funds is over 50% of donations plus legacies.	A8, A1
6	Cost of trading in order to raise funds exceeds income from trading in order to raise funds.	A10, A4
7	Total resources expended are under 67% of total incoming resources.	A15, A7
8	Governance costs are over 25% of total resources expended.	A13, A15
9	"Other" is more than 50% of resources expended.	A14, A15
<b>Poor liquidity, low reserves, threats to viability</b>		
10	Total resources expended are over 150% of total incoming resources	A15, A7
11	Negative total net assets.	A22
12	Debtors more than 30% of total incoming resources.	A17, A7
13	Creditors payable within one year more than 50% of total resources expended	A19, A15,
14	Negative net current assets (ie net current liabilities) more than 20% of total incoming resources.	A20, A7
15	Unrestricted fund negative and more than 1% of total incoming resources	A21, A7
<b>Fundraising issues (also 5 and 6)</b>		
16	Unauthorised fundraising answered yes.	B4
<b>Adequacy of governing board</b>		
17	Two or fewer trustees and either total incoming resources over £1M or total net assets over £1M.	C1, A7, A22

18	No trustees normally residing in Scotland.	C2
<b>Transactions with trustees</b>		
19	Payments to trustees settling outlays greater than £50,000.	D1
20	Payments to Trustees for professional services to the charity greater than £50,000	D2
21	Payments to Trustees for professional services greater than 30% of total resources expended.	D2, A15
22	Payments to Trustees for any other work done for the charity is greater than £50,000	D3
23	Payments to Trustees for any other work done for the charity is over 30% of total resources expended	D3, A15
24	Payment to Trustees for any other reason over £50,000	D4
25	Payments to Trustees for any other reason over 30% of total resources expended	D4, A15
26	Payments to trustees for professional services, work done or “other”, and no specific authority in constitution	D5
27	Money owed by Trustee at any time greater than £5,000.	D6
28	Sales of properties to Trustees greater than £50,000.	E1
29	Property gifted to trustee(s) value over £500	E2
30	Purchase of properties from Trustees greater than £50,000.	E3
31	Charity occupied property belonging to a trustee and paid more than £20,000.	E5
32	Services made available to one or more trustees.	E6
<b>Trading company issues</b>		
33	Loans owed by trading company over 1% of total incoming resources and not secured.	F2, A7, F3
34	Loans owed by trading company over 1 % of total incoming resources and not paying interest at commercial rates.	F2, A7, F4
35	Loans owed by trading company over 1 % of total incoming resources and not covered by specific loan agreement.	F2, A7, F5
36	Money loaned to a connected trading company has been converted to share capital	F6
37	Money originally loaned to a connected trading company has been written off.	F7

38	Non-loan debt owed by trading company over 5% of total incoming resources	F9, A7
39	Trading company losses over 20% of trading company turnover	F11, F10
40	Trading company losses over 5% of total incoming resources	F11, A7
41	Trading company profit over £50,000, and amount transferred to the charity is less than 50%.	F11, F12