PUBLIC DEMONSTRATION REPORT

Source-linked exception report

Northgate Exchange | Draft year-end pack | Fictional property and entities

FICTIONAL / SYNTHETIC EXAMPLE

All source files, names, addresses, figures and findings in this report are fictional. The 12 findings were deliberately planted to demonstrate the proposed report format. They are not evidence of performance on a real customer pack and this is not a client case study.

Review objective

Identify arithmetic, formula-integrity, cross-document and stale-value review points in the fictional draft before professional approval and tenant issue.

HIGH PRIORITY	MEDIUM PRIORITY	LOW PRIORITY
5	6	1

Source register

Source ID	Fictional source	Scope used
S1	Service_Charge_Pack_Preflight_Fictional_Draft.xlsx	Formulas, values, totals, percentages and identifiers
S2	Northgate_Exchange_Fictional_Tenant_Pack.pdf	Pages 1-5, figures, labels, matrix and narrative

DEMONSTRATION RESULT

The fictional draft pack is not mechanically ready for issue. It contains formula omissions, incomplete apportionment, conflicting totals, an incorrect tenant balance, and stale or contradictory text. The report identifies where an authorised reviewer should investigate and rerun the controls.

REVIEW BOUNDARY

This report is an exception list for professional review. It is not an audit, assurance opinion, lease interpretation, recoverability decision, legal opinion or RICS compliance certificate.

Scope and review boundary

The demonstration compares a fictional source workbook with a fictional tenant-facing PDF. It illustrates deterministic and cross-document checks while keeping professional judgment outside scope.

CHECKS PERFORMED	CHECKS NOT PERFORMED
- Recalculated supplied subtotals, totals, variances, percentages and balancing amounts.	- No lease review or decision on whether expenditure is recoverable.
- Inspected formula ranges and same-row dependencies in the workbook.	- No judgment on fairness, reasonableness, schedule participation, void treatment or VAT.
- Compared property identifiers, periods and monetary values across the workbook and PDF.	- No verification to invoices, bank records, ledgers or third-party evidence.
- Checked whether supplied unit percentages and tenant liabilities exhaust the supplied schedule totals.	- No audit, accountant's report, legal opinion or professional-standard certification.
- Flagged narrative that conflicts with the direction or amount of the supplied figures.	

Severity convention

Priority	Meaning in this fictional demonstration
High	A supplied amount or control does not reconcile and may materially affect a tenant or whole-property total.
Medium	A conflicting value, unusual formula or incomplete source needs review before issue.
Low	A stale or presentational inconsistency should be corrected but is not independently quantified as a financial error.

Priority indicates review urgency in this example, not legal, accounting or professional significance.

How to read each exception

EVIDENCE Exact workbook cell, formula or PDF page used.	**RECALCULATION** Independent arithmetic or cross-source comparison.
SUGGESTED ACTION A bounded next check for the authorised reviewer.	**BOUNDARY** No professional conclusion is inferred from the flag.

Planted findings 1-3 of 12

Each exception below is fictional and was deliberately introduced into the demonstration sources.

PP-001

HIGH

PLANTED

Building total formula omits the final cost line

Evidence: Workbook: Budget and Actual!E19 uses =SUM(E12:E15). Insurance is held in E16 at £9,200.

Recalculation: Raw building line items total £63,100, but the displayed Building total is £53,900. The displayed Grand total is therefore £146,100 rather than £155,300.

Suggested review action: Extend the subtotal to the complete supplied range and rerun all dependent totals.

PP-002

HIGH

PLANTED

Building apportionments total 99.50%

Evidence: Workbook: Apportionment Matrix!E7:E11; control total E12 = 99.50%.

Recalculation: The matrix allocates £62,784.50 of £63,100 of Building cost, leaving £315.50 unallocated.

Suggested review action: Confirm the intended unit percentages and update the matrix before relying on tenant liabilities.

PP-003

HIGH

PLANTED

Atlas total pulls another occupier's Building charge

Evidence: Workbook: Apportionment Matrix!H7 uses =F7+G8 rather than the same-row Building value.

Recalculation: The matrix shows Atlas actual liability of £35,670. Tenant Reconciliation!D9 reconstructs £43,242. Difference: £7,572.

Suggested review action: Correct the row reference and rerun Atlas and portfolio totals.

Planted findings 4-6 of 12

Each exception below is fictional and was deliberately introduced into the demonstration sources.

PP-004

HIGH

PLANTED

Allocated tenant total does not reconcile to source costs

Evidence: Workbook: Apportionment Matrix!H12 = £147,412.50; Budget and Actual raw line items = £155,300.

Recalculation: Unallocated difference: £7,887.50. This is linked to PP-002 and PP-003.

Suggested review action: Resolve the underlying percentage and formula findings, then require a zero reconciliation control.

PP-005

MEDIUM

PLANTED

Westbridge on-account formula contains an unexplained deduction

Evidence: Workbook: Apportionment Matrix!I10 ends with -1000.

Recalculation: The formula reduces the calculated on-account amount from £36,026 to £35,026. No matching source note is supplied.

Suggested review action: Trace the adjustment to an authorised source or remove it. Do not infer whether a concession is valid.

PP-006

MEDIUM

PLANTED

PDF actual total conflicts with both workbook totals

Evidence: PDF page 2 = £155,800. Workbook raw line-item total = £155,300; workbook displayed Grand total = £146,100.

Recalculation: The pack contains three different actual totals. Differences: £500 and £9,700 respectively.

Suggested review action: Identify the approved source of truth and regenerate every summary from it.

Planted findings 7-9 of 12

Each exception below is fictional and was deliberately introduced into the demonstration sources.

PP-007

MEDIUM

PLANTED

Lift maintenance value conflicts across files

Evidence: PDF page 2 = £18,400. Workbook: Budget and Actual!E13 = £16,400.

Recalculation: Cross-document difference: £2,000.

Suggested review action: Verify the underlying ledger or approved account figure and update all outputs consistently.

PP-008

MEDIUM

PLANTED

Atlas on-account amount conflicts across files

Evidence: PDF page 3 = £40,501. Workbook: Tenant Reconciliation!E9 = £41,051.

Recalculation: Cross-document difference: £550.

Suggested review action: Reconcile the PDF export to the issued on-account schedule before calculating the balance.

PP-009

HIGH

PLANTED

PDF balancing charge is arithmetically incorrect

Evidence: PDF page 3: actual liability £43,242; recovered on account £40,501; displayed balance £3,191.

Recalculation: £43,242 - £40,501 = £2,741, not £3,191. Difference: £450.

Suggested review action: Correct the balance formula and confirm whether the on-account input itself should be £40,501 or £41,051.

Planted findings 10-12 of 12

Each exception below is fictional and was deliberately introduced into the demonstration sources.

PP-010

MEDIUM

PLANTED

PDF matrix omits the vacant unit

Evidence: PDF page 4 lists A1, A2, B1 and B3 only. Workbook includes B4, Vacant - landlord share.

Recalculation: The PDF shows visible totals of 72% Estate and 92% Building and omits 4,500 sq ft.

Suggested review action: Confirm the complete unit register and regenerate the matrix. No judgment is made on who should bear the vacant share.

PP-011

LOW

PLANTED

Accounting period differs within the PDF

Evidence: PDF cover page 1 says year ended 31 December 2024. Control table and page 5 say 31 December 2025.

Recalculation: The cover appears to contain a stale prior-year label.

Suggested review action: Update the cover and repeat the period check across every page and workbook sheet.

PP-012

MEDIUM

PLANTED

Security commentary conflicts with the figures

Evidence: Workbook: Budget and Actual!H9 and PDF page 5 say reduced guarding lowered cost.

Recalculation: Budget is £36,000 and actual is £42,000: an increase of £6,000, or 16.7%.

Suggested review action: Correct or substantiate the narrative so its direction and amount agree with the source figures.

Control summary and rerun requirements

The table consolidates the main fictional control failures. It does not resolve which source should be approved; that remains the customer's professional responsibility.

Control	Observed fictional draft	Required before closure
Whole-property actual	£146,100 displayed; £155,300 raw; £155,800 PDF	One approved total used everywhere
Building allocation	99.50%; £315.50 unallocated	100.00% or an authorised, explained exception
Tenant allocation	£147,412.50 vs £155,300 costs	Zero unexplained difference
Atlas actual liability	£35,670 matrix vs £43,242 tenant sheet	Same validated amount across outputs
Atlas on-account	£40,501 PDF vs £41,051 workbook	Trace to issued on-account source
Atlas balance	£3,191 PDF; arithmetic gives £2,741 from PDF inputs	Actual less approved on-account
Period	2024 and 2025 labels	One correct period across all pages

Recommended rerun gate

- Correct each confirmed source issue and record the responsible reviewer.
- Regenerate the PDF from the corrected source rather than editing figures manually.
- Repeat all 12 controls and confirm that linked totals recalculate.
- Retain any unresolved item as an explicit exception for the authorised reviewer.

DEMONSTRATION CONCLUSION

This output shows the format and precision of the proposed service. A real case study would be published only after a customer's structured validation and written approval of the exact anonymised wording.

PUBLIC-USE NOTE

This PDF may be used only as a clearly labelled fictional demonstration of the proposed output. It must not be described as a customer result, assurance engagement, audit, certification or proof of accuracy.