

Section 5

c) Explanations of significant variances on the Accounting Statements - continued

Suggested layout for explanations

One sheet to be prepared for each variance that requires explanation.

BOX NO3.....	£
Figure in 2016 column	315
Figure in 2015 column	459
Variance (2016 figure less 2015 figure) A positive figure is an increase, a negative figure is a decrease	(144)

Reasons (as many as are applicable)	Amount £
Reason 1 Reduced amount Council Tax Grant.	(180)
Reason 2	
Reason 3	
Reason 4	
Unexplained	
Confirm unexplained amount is less than 15% of 2015 figure	

Council Tax Support Grant (Applies only to Parish Councils and Meetings)

The Council Tax Support Grant, if received, is paid over at the same time as the Precept. Please note that **only the Precept should be recorded in Box 2 (Precept or Rates and Levies)** on the Annual Return.

Council Tax Support Grant will be recorded as a debit (flow) other receipts

The Council Tax Support Grant, if paid, may be annotated separately on the documentation sent to the Council by the District/Borough Council when the payments are made. If it is not you will need to contact your District/Borough Council to find out how much Council Tax Support Grant has been paid for 2015/16.

Section 5
c) Explanations of significant variances on the Accounting Statements - continued
Suggested layout for explanations

One sheet to be prepared for **each variance** that requires explanation.

BOX NO <i>b</i>	£
Figure in 2016 column	3054
Figure in 2015 column	1600
Variance (2016 figure less 2015 figure) A positive figure is an increase, a negative figure is a decrease	+ 1454

Reasons (as many as are applicable)	Amount £
Reason 1 <i>S137 Expenditure</i>	+ 1000
Reason 2 <i>Donations</i>	+ 400
Reason 3 <i>Training</i>	+ 300
Reason 4 <i>Elections</i>	+ 100
Unexplained <i>Gen Admin Less</i>	(360)
Confirm unexplained amount is less than 15% of 2015 figure	<i>No.</i>

Council Tax Support Grant (Applies only to Parish Councils and Meetings)

The Council Tax Support Grant, if received, is paid over at the same time as the Precept. Please note that **only the Precept should be recorded in Box 2 (Precept or Rates and Levies)** on the Annual Return.

Council Tax Support Grant must be recorded in Box 2 (and other receipts).

The Council Tax Support Grant, if paid, may be annotated separately on the documentation sent to the Council by the District/Borough Council when the payments are made. If it is not you will need to contact your District/Borough Council to find out how much Council Tax Support Grant has been paid for 2015/16.