

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 3	£
Figure in 2016 column	746
Figure in 2015 column	1817
Variance (2016 figure less 2015 figure) A positive figure is an increase, a negative figure is a decrease	-1071

Reasons (as many as are applicable)	Amount £
Reason 1 last year received 3yrs Back VAT	837
Reason 2	
Reason 3	
Reason 4	
Unexplained	
Confirm unexplained amount is less than 15% of 2015 figure	234 = 12.8%.

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 included in Box 3 (Total 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.