

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	24118
Figure in 2015 column	669
Variance (2016 figure less 2015 figure) A positive figure is an increase, a negative figure is a decrease	23449

Reasons (as many as are applicable)	Amount £
Reason 1 Amount bequeathed to the Parish by a parishioner	21665.16
Reason 2 VAT re-claimed for previous 3 years	546.35
Reason 3 Cemetery receipts £1463 2015/2016 £198 2014/2015	1265.00
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 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.