

**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.

<b>BOX NO</b> <u>4</u>	£
Figure in 2016 column	1200
Figure in 2015 column	0
Variance (2016 figure less 2015 figure) A positive figure is an increase, a negative figure is a decrease	-1200

Reasons (as many as are applicable)	Amount £
Reason 1 ELIMINATION OF A PAID CLERK	-1200
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 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.