

Suggested layout for explanations of individual variances

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

Authority name and reference	QUENINGTON PARISH COUNCIL GLS182	
BOX NO	3 Total Other Receipts	£
(b) Figure in 2017 column		3,843
(a) Figure in 2016 column		5,995
(d) Total variance: 2017 figure less 2016 figure: (b – a) A positive figure is an increase (+) a negative figure is a decrease (-)		-2,152

Reasons (as many as are applicable)	Amount £
Reason 1 In 2015/2016 QPC received a grant from GCC for playground improvements and a donation from the village fete, neither of these were received this year	-1,874
Reason 2 There were two VAT reclaim payments in 2015/16 and only one in 2016/17	-1,722
Reason 3 Burial receipts were higher in 2016/17 than 2015/16	+1,640
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	-1,956
(f) Unexplained amount £ of total variance at (d - e)	196
Unexplained as % of 2016 figure ($f / a * 100$) (must be below 15%)	3%
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES

Schedules for submission to external auditor

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

Authority name and reference	QENINGTON PARISH COUNCIL GLS182	
BOX NO	6 All Other Payments	£
(b) Figure in 2017 column		31,364
(a) Figure in 2016 column		19,286
(d) Total variance: 2017 figure less 2016 figure: (b – a) A positive figure is an increase (+) a negative figure is a decrease (-)		12,078

Reasons (as many as are applicable)	Amount £
Reason 1 In 2016/17 QPC purchased land for a cemetery extension	17,573
Reason 2 In 2015/16 new equipment was purchased for the playground but not in 2016/17	-5,146
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	12,427
(f) Unexplained amount £ of total variance at (d – e)	-349
Unexplained as % of 2016 figure ($f / a * 100$) (must be below 15%)	2%
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES