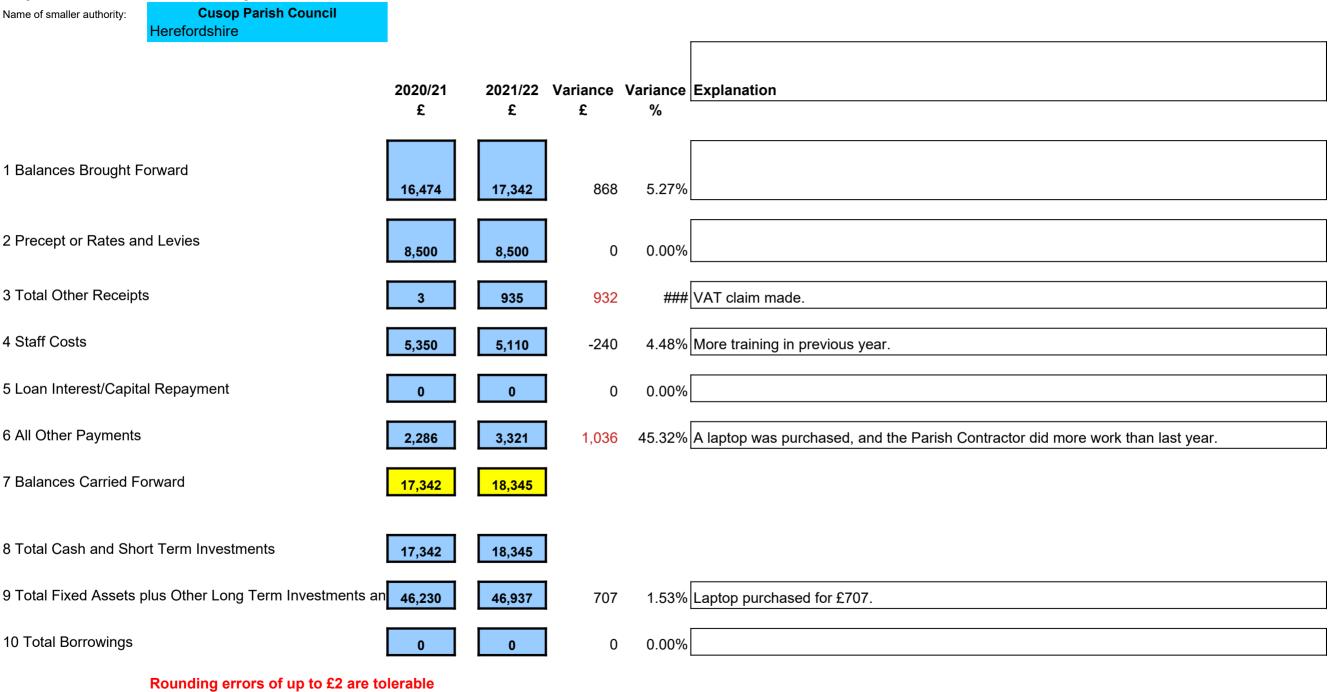
## Explanation of variances – pro forma



Variances of £200 or less are tolerable

## **Explanation for 'high' reserves**

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the follo

