

Name of smaller authority:
County area (local councils and

Church Lawton Parish Council
Cheshire East

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2020/21 £	2021/22 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	23,980	36,234				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	22,320	21,000	-1,320	5.91%	NO		
3 Total Other Receipts	47	6,244	6,197	13185.11%	YES		£47 CIL money was received in 2020-2021, £4,270 received in 2021-2022. In addition, the VAT return in 2021-2022 was £1974.
4 Staff Costs	3,105	5,877	2,772	89.28%	YES		The Council employs a Clerk and assistant Clerk. The assistant clerk role was vacant from Sept 20 - Feb 21 resulting in a lower payroll cost for that year.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	7,008	14,859	7,851	112.03%	YES		The Council's plans were curtailed during Covid. Projects resumed post Covid lockdowns. Significantly, an advance payment of some noticeboards made in March 2022 - £4623.58
7 Balances Carried Forward	36,234	42,742			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	Provided as a separate document
8 Total Cash and Short Term Investments	36,234	42,743				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	20,744	20,642	-102	0.49%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)