

## **AGAR 2024/2025**

Explanation for RESTATED figures 31 March 2024

### **Box 3**

Restated from 123,854 to 114,342

Three VAT receipts were incorrectly coded and were therefore showing as receipts rather than VAT income:

28/6/23 £2522.80

12/12/23 £4587.24

15/2/24 £2402.62

Total £9512.66

\*Some of these entries did apply to the WBJC

### **Box 6**

Restated from 195,562 to 195,623

Payment number #636 in Scribe was coded incorrectly using VAT type R: Refund so £60.67 showing as VAT rather than expenditure.

\*This entry did not apply to the WBJC

### **Box 7**

Restated from 217,691 to 208,119

Balances have changed due to boxes 3 and 6 changing.

### **Box 9**

There were issues spotted with the asset register with Scribe not always excluding disposed items when calculating the total. This has all been resolved now so the total is accurately showing the RESTATED figure of 1,162,271 from 1,163,122.

\*I'm not sure now what was changed, I'd have to look at past asset registers to try and work it out. There was a change to include the WBJC laptop though.