**St Georges and Priorslee Parish Council**

**Explanation as to why the AGAR for 2019/20 has had to be restated.**

The AGAR for 2019/20 was approved, published on the Parish Council website and submitted to the External Auditor.

However, there had been an overclaim of VAT in 2019/20. This occurred when payments for two invoices for the Parish Council newsletter were entered into the accounts, VAT was entered for the whole amount including the charge for printing. In total there had been an overclaim of £238.17.

Journal entries were done to ensure that the VAT return would be correct. However, that meant that the net expenditure had increased by £238.17. This changed Boxes 6 and 7 on the Accounting Statements 2019/20.

The Accounting Statements for 2020/21 include the correct figures for 2019/20.

Victoria Brain, Clerk/RFO, 21st June 2021