

**Formats of Annual Financial Accounts for Primary  
Schools to be prepared by External School  
Accountant/Auditor**

**Ballymore Primary School, Dublin**

**Accountant's Report**

**FOR THE PERIOD 1 SEPTEMBER 2018 TO 31 AUGUST 2019**

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# **Ballymore Primary School, Dublin**

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**Ballymore Primary School, Dublin****General Information**

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School Name

School Address

Roll Number

12345N

Pupil enrolment for the year

Patron

Name  
Address

Trustee (where applicable)

Name  
Address

Accountant

Name  
Email  
Address

Bankers

Name  
Address

**Ballymore Primary School, Dublin**

**ACCOUNTANT'S REPORT ON THE ACCOUNTS TO THE BOARD OF  
MANAGEMENT OF BALLYMORE PRIMARY SCHOOL  
FOR THE PERIOD ENDED 31 AUGUST 2019**

As described on page 3 you have approved the accounts for the year ended 31 August 2019 set out on pages 2 to 5. In accordance with your instructions we have compiled these accounts from the accounting records and information and explanations supplied to us.

**Name of Accountant**

Chartered Accountants and  
Registered Auditors

Address

Date:

## **Ballymore Primary School, Dublin**

### **Income and Expenditure Account for the year ended 31 August 2019.**

|                        | <b>Actual</b><br>2018/2019 | <b>Actual</b><br>2017/2018 |
|------------------------|----------------------------|----------------------------|
| Total Income           |                            |                            |
| Total Expenditure      |                            |                            |
| Surplus / Deficit      |                            |                            |
| <b>Opening Balance</b> |                            |                            |
| <b>Closing Balance</b> |                            |                            |

## Ballymore Primary School, Dublin

### Balance Sheet as at 31 August 2019

|  | Actual<br>2018/2019 | Actual<br>2017/2018 |
|--|---------------------|---------------------|
|--|---------------------|---------------------|

#### 1. Fixed Assets

Note 2

Land and Buildings  
Fixture, Fittings and Equipment  
Computer Equipment

#### 2. Current Assets

Debtors and prepaid expenses  
Cash at Bank and in hand

Note 3

#### 3. Current Liabilities

Creditors and accrued expenses

Note 4

#### 4. Net Current Assets (2 - 3)

#### 5. Total Assets Less Current Liabilities (1 + 4)

#### Financed by:

#### 6. Contribution towards the Cost of Fixed Assets

Note 5

#### 7. Surplus/Deficit on Income and Expenditure Account

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Board Member

Date: \_\_\_\_\_

## **Notes to Financial Statements**

1. Accounting Policies: Depreciation, Amortisation of State Grants, etc.
2. Fixed Assets: Cost, Additions, Depreciation, Net Book Value
3. Debtors and Prepaid Expenses
4. Creditors and Accrued Expenses
5. Contribution towards the cost of fixed assets: DES Capital Grants, Fund-raising, Donations, Patron/Trustee Contributions, etc.
6. Analysis of State Grants



## Ballymore Primary School

### Detailed Income and Expenditure Account for the year ended 31 August 2019

| Income | Actual<br>18/19 | Actual<br>17/18 |
|--------|-----------------|-----------------|
|--------|-----------------|-----------------|

#### 1. Department of Education & Skills Income

Ancillary Services Grant  
Book Rental/ Loan Scheme DEIS  
Book Rental/ Loan Scheme Non DEIS  
Capitation Grant  
DEIS Grant  
ICT Infrastructure Grant  
Minor Works Grant - Non Capital  
Other Non Capital DES Grants  
School Book Grant DEIS  
School Book Grant Non DEIS  
Scoileanna Lan Ghaeilge  
Standardised Testing Grant  
July Provision

#### **Total DES Income**

#### 2. Other State Income

Bus Escort Grant  
Department of Children and Youth Affairs  
Department of Social Protection Grants - School Meals Grant  
Erasmus  
HSE Funding  
Other State Funding  
Special Educational Equipment

#### **Total Other State Income**

## Detailed Income and Expenditure Account for the year ended 31 August 2019

|   | Actual<br>18/19 | Actual<br>17/18 |
|---|-----------------|-----------------|
| <b>3. School Generated Income</b>               |                 |                 |
| Book Rental Receipts                            |                 |                 |
| Hall Rental Income                              |                 |                 |
| Other School Activities                         |                 |                 |
| Other School Generated Income                   |                 |                 |
| Pupils Insurance                                |                 |                 |
| Restricted School Fundraising (Non Capital)     |                 |                 |
| School Arts & Crafts                            |                 |                 |
| School Irish Dance                              |                 |                 |
| School Musical/Drama                            |                 |                 |
| School Swimming                                 |                 |                 |
| School Tours                                    |                 |                 |
| Unrestricted School Fundraising (Non Capital)   |                 |                 |
| <b><u>Total School Generated Income</u></b>     |                 |                 |
| <b>4. Other Income</b>                          |                 |                 |
| Amortisation of Grants                          |                 |                 |
| Bank Interest Received                          |                 |                 |
| Insurance Claim                                 |                 |                 |
| Other Income                                    |                 |                 |
| Parents Councils / Association Funding          |                 |                 |
| Restricted External Fundraising (Non Capital)   |                 |                 |
| Designated Income (Non Capital)                 |                 |                 |
| Unrestricted External Fundraising (Non Capital) |                 |                 |
| Voluntary Contributions                         |                 |                 |
| <b><u>Total Other Income</u></b>                |                 |                 |
| <b>TOTAL INCOME</b>                             |                 |                 |

## Detailed Income and Expenditure Account for the year ended 31 August 2019

### Expenditure

|                                  | Actual<br>18/19 | Actual<br>17/18 |
|----------------------------------|-----------------|-----------------|
| <b>5. Education Salary</b>       |                 |                 |
| Bus Escort                       |                 |                 |
| Bus Escort - PAYE/PRSI/USC/LPT   |                 |                 |
| July Provision                   |                 |                 |
| July Provision PAYE/PRSI/USC/LPT |                 |                 |

### Total Education Salary

### **6. Education Other Expenditure**

Bus Hire  
Department of Children and Youth Affairs Activities  
DSP - School Meals Grant  
Erasmus  
Home School Community Liaison  
Minor Works Grant- Non Capital  
Other Educational Expenses  
Other Non Capital DES Grants  
Other School Activities  
Pupils Insurance  
Restricted External Fundraising Expenses (Non Capital)  
Designated Expenditure (Non Capital)  
Restricted School Fundraising Expenses (Non Capital)  
School Arts & Crafts  
School Book Grant  
School Irish Dance  
School Musical/Drama  
School Swimming  
School Tours  
Special Educational Equipment  
Standardised Testing  
Teaching Aids  
Trophies & Prizes  
Unrestricted External Fundraising Expenses (Non Capital)  
Unrestricted School Fundraising Expenses (Non Capital)

### Total Education Other Expenditure

**Detailed Income and Expenditure Account for the year ended 31 August 2019**

|  | <b>Actual<br/>18/19</b> | <b>Actual<br/>17/18</b> |
|--|-------------------------|-------------------------|
| <b>7. Repairs, Maintenance &amp; Establishment</b>           |                         |                         |
| Caretakers Wages   |                         |                         |
| Caretakers - PAYE/PRSI/USC/LPT                               |                         |                         |
| Cleaners Wages   |                         |                         |
| Cleaners - PAYE/PRSI/USC/LPT                                 |                         |                         |
| Cleaning Materials   |                         |                         |
| Contract Cleaners  |                         |                         |
| Heating  |                         |                         |
| Insurance  |                         |                         |
| Licence Fee to Patron / Trustee                              |                         |                         |
| Light and Power  |                         |                         |
| Other Repairs & Maintenance                                  |                         |                         |
| Rent and Rates   |                         |                         |
| Repairs - Buildings/Grounds                                  |                         |                         |
| Repairs - Fixture, Fittings, Equipment                       |                         |                         |
| Security   |                         |                         |
| <b><u>Total Repairs, Maintenance &amp; Establishment</u></b> |                         |                         |
| <b>8. Administration</b>                                     |                         |                         |
| Accounting / Payroll Software                                |                         |                         |
| Advertising / Public Relations                               |                         |                         |
| Annual Subscriptions   |                         |                         |
| Board of Management Expenses                                 |                         |                         |
| Donations  |                         |                         |
| External Accounting Fee                                      |                         |                         |
| Hospitality  |                         |                         |
| In-School Administration System                              |                         |                         |
| Medical and First Aid  |                         |                         |
| Office Equipment   |                         |                         |
| Other Administration Expenses                                |                         |                         |
| Other Professional Fees                                      |                         |                         |
| Photocopying Expenses  |                         |                         |
| Postage  |                         |                         |
| Principal's Expenses   |                         |                         |
| Secretaries Wages  |                         |                         |
| Secretaries - PAYE/PRSI/USC/LPT                              |                         |                         |
| Staff Recruitment  |                         |                         |
| Staff Room Expenses  |                         |                         |
| Stationery   |                         |                         |
| Telephone  |                         |                         |
| Travel & Subsistence   |                         |                         |
| <b><u>Total Administration Expenses</u></b>                  |                         |                         |

**Detailed Income and Expenditure Account for the year ended 31 August 2019**

|  | <b>Actual<br/>18/19</b> | <b>Actual<br/>17/18</b> |
|--|-------------------------|-------------------------|
| <b>9. Financial</b>                          |                         |                         |
| Current Account Bank Interest & Charges Paid |                         |                         |
| Leasing                                      |                         |                         |

**Total Financial Expenses**

**10. Depreciation**

Annual Depreciation – Buildings  
Annual Depreciation Computer Equipment  
Annual Depreciation Fixture and Fittings  
Annual Depreciation ICT Infrastructure

**Total Depreciation**

**TOTAL EXPENDITURE**

**SURPLUS / DEFICIT**

**N.B. All schools are required to classify all items of income and expenditure in accordance with the layout shown above. Netting off Income and Expenditure is not permissible.**

## Ballymore Primary School

### Detailed Balance Sheet for the year ended 31 August 2019

|  | Actual<br>18/19 | Actual<br>17/18 |
|--|-----------------|-----------------|
| <b>Fixed Asset</b>                             |                 |                 |
| Land and Buildings                             |                 |                 |
| Accumulated Depreciation Land and Buildings    |                 |                 |
| Computer Equipment                             |                 |                 |
| Accumulated Depreciation Computer Equipment    |                 |                 |
| ICT Infrastructure                             |                 |                 |
| Accumulated Depreciation ICT Infrastructure    |                 |                 |
| Fixtures and Fittings                          |                 |                 |
| Accumulated Depreciation Fixtures and Fittings |                 |                 |
| <b>Current Asset</b>                           |                 |                 |
| Petty Cash Account                             |                 |                 |
| Cash Control Account                           |                 |                 |
| Current Account                                |                 |                 |
| Deposit Account                                |                 |                 |
| Parents Council/Association Bank Account       |                 |                 |
| Prepayments                                    |                 |                 |
| <b>Current Liability</b>                       |                 |                 |
| Accruals                                       |                 |                 |
| Bank Loans                                     |                 |                 |
| Creditors                                      |                 |                 |
| Grants Received in Advance                     |                 |                 |
| Leasing  |                 |                 |
| Loan   |                 |                 |
| Net Wages Control                              |                 |                 |
| PAYE/PRSI Control                              |                 |                 |
| Pension Related Deduction Control              |                 |                 |
| RCT Control Account                            |                 |                 |
| School Income Received in Advance              |                 |                 |
| VAT Control Account                            |                 |                 |

**Detailed Balance Sheet for the year ended 31 August 2019.**

|                                      | <b>Actual<br/>18/19</b> | <b>Actual<br/>17/18</b> |
|--------------------------------------|-------------------------|-------------------------|
| <b>Contribution to Fixed Assets:</b> |                         |                         |
| Acc. Amortisation Capital Grant      |                         |                         |
| Acc. Amortisation Equipment Grants   |                         |                         |
| Building Fund                        |                         |                         |
| DES Building Fees                    |                         |                         |
| DES Capital Grant                    |                         |                         |
| DES Equipment Grants                 |                         |                         |
| Fund Raising -Fixed Asset            |                         |                         |
| Parents Cont. Fixed Asset            |                         |                         |
| Patron / Trustee Contribution        |                         |                         |
| Restricted Reserves                  |                         |                         |
| Unrestricted Reserves                |                         |                         |
| Designated Funds Reserves            |                         |                         |
| Retained Surplus / (Deficit)         | _____                   | _____                   |

**Ballymore Primary School**  
**Financial Report to Parents**

**Summary Financial Statement for the School Year 2018/2019**

|  |   | €        |
|--|---|----------|
| <b>Income</b>                              |   |          |
| Department of Education and Skills Funding |   | 0        |
| Other State Funding                        |   | 0        |
| School Income                              | Parent Voluntary contributions          | 0        |
|  | Rental School Property                  | 0        |
|  | Fundraising                             | 0        |
|  | Parents association                     | 0        |
|  | Other Income                            | 0        |
| <b>Total Income</b>                        |   | <b>0</b> |
| <b>Expenditure</b>                         |   |          |
| Education Expenditure                      | Classroom Materials and Teaching Aids   | 0        |
|  | All Other Education Related Expenditure | 0        |
| School Maintenance                         | Light, Heat and Power                   | 0        |
|  | Insurance                               | 0        |
|  | Cleaning and waste disposal             | 0        |
|  | Rent, Rates and Local Charges           | 0        |
|  | All Other Caretaking and Maintenance    | 0        |
| School Administration                      | Secretarial and Administration          | 0        |
|  | Photocopying                            | 0        |
| Financial                                  | Bank Charges, Interest, Leasing         | 0        |
| <b>Total Expenditure</b>                   |   | <b>0</b> |
| <b>Surplus (Deficit) for the year</b>      |   | <b>0</b> |



**Ballymore Primary School**  
**Financial Report to Parents**

**Summary Financial Statement for the School Year 2018/2019**

**Capital Projects**

|   |                   |          |
|---|-------------------|----------|
| Income  | Department Grants | 0        |
|   | Other Income      | 0        |
| Less: Expenditure                                     |                   | 0        |
| <b>Surplus (Deficit) carried forward for the year</b> |                   | <b>0</b> |