

**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

Ballymore Primary School, Dublin

CONTENTS

	Page
Accountant's Report	1
Income and Expenditure Account	2
Balance Sheet	3
Notes to the Accounts	4
Detailed Income and Expenditure Account	5-9
Detailed Balance Sheet	10-11
Financial Report to Parents	12-13

Ballymore Primary School, Dublin**General Information**

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.

	Actual 2018/2019	Actual 2017/2018
Total Income		
Total Expenditure		
Surplus / Deficit		
Opening Balance		
Closing Balance		

Ballymore Primary School, Dublin

Balance Sheet as at 31 August 2019

	Actual 2018/2019	Actual 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 18/19	Actual 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 18/19	Actual 17/18
3. School Generated Income		
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)		
<u>Total School Generated Income</u>		
4. Other Income		
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		
<u>Total Other Income</u>		
TOTAL INCOME		

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

Expenditure

	Actual 18/19	Actual 17/18
5. Education Salary		
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

	Actual 18/19	Actual 17/18
7. Repairs, Maintenance & Establishment		
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		
<u>Total Repairs, Maintenance & Establishment</u>		
8. Administration		
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		
<u>Total Administration Expenses</u>		

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

	Actual 18/19	Actual 17/18
9. Financial		
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 18/19	Actual 17/18
Fixed Asset		
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		
Current Asset		
Petty Cash Account		
Cash Control Account		
Current Account		
Deposit Account		
Parents Council/Association Bank Account		
Prepayments		
Current Liability		
Accruals		
Additional Superannuation Control Account		
Bank Loans		
Creditors		
Deferred Book Grant		
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.

	Actual 18/19	Actual 17/18
Contribution to Fixed Assets:		
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

		€
Income		
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
Total Income		0
Expenditure		
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
Total Expenditure		0
Surplus (Deficit) for the year		0

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
Surplus (Deficit) carried forward for the year		0