

**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

|      |                                   |
|------|-----------------------------------|
| 3010 | Capitation Grant                  |
| 3020 | DEIS Grant                        |
| 3050 | Ancillary Services Grant          |
| 3051 | Book Rental/Loan Scheme DEIS      |
| 3052 | Book Rental/ Loan Scheme Non DEIS |
| 3150 | School Book Grant DEIS            |
| 3153 | School Book Grant Non DEIS        |
| 3230 | ICT Infrastructure Grant          |
| 3275 | Minor Works Grant - Non Capital   |
| 3290 | Other Non Capital DES Grants      |
| 3291 | Scoileanna Lan Ghaeilge           |
| 3292 | Standardised Testing Grant        |
| 3293 | July Provision                    |

#### **Total DES Income**

#### 2. Other State Income

|      |   |
|------|---|
| 3294 | Bus Escort Grant  |
| 3295 | Department of Children and Youth Affairs                    |
| 3296 | Department of Social Protection Grants - School Meals Grant |
| 3297 | Erasmus   |
| 3298 | HSE Funding   |
| 3299 | Other State Funding   |
| 3300 | 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>                  |                 |                 |
| 3330 Book Rental Receipts                          |                 |                 |
| 3350 Hall Rental Income                            |                 |                 |
| 3520 School Musical/Drama                          |                 |                 |
| 3530 School Tours                                  |                 |                 |
| 3531 School Swimming                               |                 |                 |
| 3535 Pupils Insurance                              |                 |                 |
| 3570 Other School Generated Income                 |                 |                 |
| 3571 Other School Activities                       |                 |                 |
| 3572 School Arts & Crafts                          |                 |                 |
| 3573 School Irish Dance                            |                 |                 |
| 3574 Restricted School Fundraising (Non Capital)   |                 |                 |
| 3575 Unrestricted School Fundraising (Non Capital) |                 |                 |

### **Total School Generated Income**

|  |  |  |
|--|--|--|
| <b>4. Other Income</b>                               |  |  |
| 3650 Voluntary Contributions                         |  |  |
| 3700 Parents Councils / Association Funding          |  |  |
| 3770 Insurance Claim                                 |  |  |
| 3800 Bank Interest Received                          |  |  |
| 3840 Amortisation of Grants                          |  |  |
| 3850 Other Income                                    |  |  |
| 3851 Designated Income (Non Capital)                 |  |  |
| 3852 Restricted External Fundraising (Non Capital)   |  |  |
| 3853 Unrestricted External Fundraising (Non Capital) |  |  |

### **Total Other Income**

## **TOTAL INCOME**

## 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>              |                 |                 |
| 4192 Bus Escort                         |                 |                 |
| 4193 Bus Escort - PAYE/PRSI/USC/LPT     |                 |                 |
| 4194 July Provision                     |                 |                 |
| 4195 July Provision - PAYE/PRSI/USC/LPT |                 |                 |

### Total Education Salary

### 6. Education Other Expenditure

|  |  |  |
|--|--|--|
| 4310 Teaching Aids   |  |  |
| 4350 School Arts & Crafts  |  |  |
| 4690 Bus Hire  |  |  |
| 4710 School Tours  |  |  |
| 4720 School Musical/Drama  |  |  |
| 4730 School Book Grant   |  |  |
| 4770 Trophies & Prizes   |  |  |
| 4810 Home School Community Liaison                               |  |  |
| 4815 Other DEIS Programmes Education                             |  |  |
| 4910 Other Educational Expenses                                  |  |  |
| 4911 Department of Children and Youth Affairs Activities         |  |  |
| 4912 Department of Social Protection Grants - School Meals Grant |  |  |
| 4913 Erasmus   |  |  |
| 4914 Other Non Capital DES Grants                                |  |  |
| 4915 Other School Activities                                     |  |  |
| 4916 Pupils Insurance  |  |  |
| 4917 Standardised Testing  |  |  |
| 4918 Designated Expenditure (Non Capital)                        |  |  |
| 4919 Special Educational Equipment                               |  |  |
| 4920 School Irish Dance  |  |  |
| 4921 School Swimming   |  |  |
| 4922 Restricted School Fundraising Expenses (Non Capital)        |  |  |
| 4923 Restricted External Fundraising Expenses (Non Capital)      |  |  |
| 4924 Unrestricted External Fundraising Expenses (Non Capital)    |  |  |
| 4925 Unrestricted School Fundraising Expenses (Non Capital)      |  |  |

### Total Education Other Expenditure

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

|  | Actual<br>18/19 | Actual<br>17/18 |
|--|-----------------|-----------------|
| <b>7. Repairs, Maintenance &amp; Establishment</b>           |                 |                 |
| 5010 Caretakers Wages  |                 |                 |
| 5031 Caretakers - PAYE/PRSI/USC/LPT                          |                 |                 |
| 5110 Cleaners Wages  |                 |                 |
| 5111 Cleaners - PAYE/PRSI/USC/LPT                            |                 |                 |
| 5150 Contract Cleaners                                       |                 |                 |
| 5170 Cleaning Materials                                      |                 |                 |
| 5310 Repairs - Buildings/Grounds                             |                 |                 |
| 5315 Minor Works Grant- Non Capital                          |                 |                 |
| 5350 Repairs - Furniture, Fittings, Equipment                |                 |                 |
| 5400 Security  |                 |                 |
| 5450 Insurance   |                 |                 |
| 5510 Heating   |                 |                 |
| 5550 Light and Power   |                 |                 |
| 5610 Rent and Rates  |                 |                 |
| 5700 Licence Fee to Patron / Trustee                         |                 |                 |
| 5800 Other Repairs & Maintenance                             |                 |                 |
| <b><u>Total Repairs, Maintenance &amp; Establishment</u></b> |                 |                 |
| <b>8. Administration</b>                                     |                 |                 |
| 6010 Secretaries Wages                                       |                 |                 |
| 6051 Secretaries - PAYE/PRSI/USC/LPT                         |                 |                 |
| 6100 Staff Recruitment                                       |                 |                 |
| 6150 Advertising / Public Relations                          |                 |                 |
| 6210 Postage   |                 |                 |
| 6250 Telephone   |                 |                 |
| 6300 Stationery  |                 |                 |
| 6305 Photocopying Expenses                                   |                 |                 |
| 6350 Office Equipment  |                 |                 |
| 6400 External Accounting Fee                                 |                 |                 |
| 6450 Other Professional Fees                                 |                 |                 |
| 6500 Travel & Subsistence                                    |                 |                 |
| 6600 Principal's Expenses                                    |                 |                 |
| 6650 Board of Management Expenses                            |                 |                 |
| 6700 Annual Subscriptions                                    |                 |                 |
| 6730 In-School Administration System                         |                 |                 |
| 6731 Accounting / Payroll Software                           |                 |                 |
| 6750 Donations   |                 |                 |
| 6755 Medical and First Aid                                   |                 |                 |
| 6780 Staff Room Expenses                                     |                 |                 |
| 6800 Hospitality   |                 |                 |
| 6900 Other Administration Expenses                           |                 |                 |
| <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>               |                         |                         |
| 7300 Leasing                      |                         |                         |
| 7400 Bank Interest & Charges Paid |                         |                         |

**Total Financial**

**10. Depreciation**

|  |  |  |
|--|--|--|
| 8000 Annual Depreciation - Buildings           |  |  |
| 8020 Annual Depreciation Fixtures and Fittings |  |  |
| 8060 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>                                   |                 |                 |
| 1400 Land & Buildings                                |                 |                 |
| 1410 Accumulated Depreciation Land and Buildings     |                 |                 |
| 1420 Fixtures and Fittings                           |                 |                 |
| 1430 Accumulated Depreciation: Fixtures and Fittings |                 |                 |
| 1460 ICT Infrastructure                              |                 |                 |
| 1470 Accumulated Depreciation ICT Infrastructure     |                 |                 |
| <b>Current Asset</b>                                 |                 |                 |
| 1700 Sales Ledger Control                            |                 |                 |
| 1720 Prepayments                                     |                 |                 |
| 1800 Current Account                                 |                 |                 |
| 1810 Deposit Account                                 |                 |                 |
| 1820 Parents Council/Association Bank Account        |                 |                 |
| 1900 Petty Cash A/c                                  |                 |                 |
| 1950 Cash Control Account                            |                 |                 |
| <b>Current Liability</b>                             |                 |                 |
| 2105 School Income Received in Advance               |                 |                 |
| 2150 Grants Received in Advance                      |                 |                 |
| 2160 Book Grant Unspent                              |                 |                 |
| 2170 Unspent Other DEIS Programmes                   |                 |                 |
| 2200 Net Wages Control                               |                 |                 |
| 2230 Additional Superannuation Control Account       |                 |                 |
| 2250 PAYE/PRSI Control                               |                 |                 |
| 2260 VAT Control Account                             |                 |                 |
| 2270 RCT Control Account                             |                 |                 |
| 2300 Creditors                                       |                 |                 |
| 2310 Bank Loans                                      |                 |                 |
| 2320 Loan  |                 |                 |
| 2330 Leasing   |                 |                 |
| 2440 Accruals  |                 |                 |

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

|  | Actual<br>18/19 | Actual<br>17/18 |
|--|-----------------|-----------------|
| <b>Contribution to Fixed Assets:</b>           |                 |                 |
| 2700 Retained Surplus / (Deficit) Current Year |                 |                 |
| 2710 Profit Brought Forward Previous Year      |                 |                 |
| 3900 DES Capital Grant                         |                 |                 |
| 3901 Building Fund                             |                 |                 |
| 3902 Restricted Reserves                       |                 |                 |
| 3903 Unrestricted Reserves                     |                 |                 |
| 3904 Designated Funds Reserves                 |                 |                 |
| 3905 Acc. Amortisation Capital Grant           |                 |                 |
| 3920 DES Equipment Grants                      |                 |                 |
| 3925 Acc. Amortisation Equipment Grants        |                 |                 |
| 3940 DES Building Fees                         |                 |                 |
| 3960 Fund Raising -Fixed Asset                 |                 |                 |
| 3980 Parents Cont. Fixed Asset                 |                 |                 |
| 3990 Patron / Trustee Contribution             |                 |                 |

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## 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>                        |   | 0 |
|  |   |   |
| <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>                   |   | 0 |
|  |   |   |
| <b>Surplus (Deficit) for the year</b>      |   | 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        |
| <b>Surplus (Deficit) carried forward for the year</b> |                   | <b>0</b> |