



# Preparation of Accounts for Primary Schools

## Introduction to the FSSU

The Financial Support Services Unit (FSSU) was established by the Department of Education & Skills (DES) in 2005 and has operated as a support mechanism for school management in the Voluntary Secondary Schools sector for the last 13 years.

The FSSU has now expanded these services to the school management of Primary and Community & Comprehensive Schools. The expansion of the FSSU to include primary level is referenced in the Governance Manual for Primary Schools and is included in the DES Action Plan for 2017 and a circular entitled 'Roll Out and Operation of the FSSU at Primary Level' (Circular No.0060/2017) was published in September 2017.

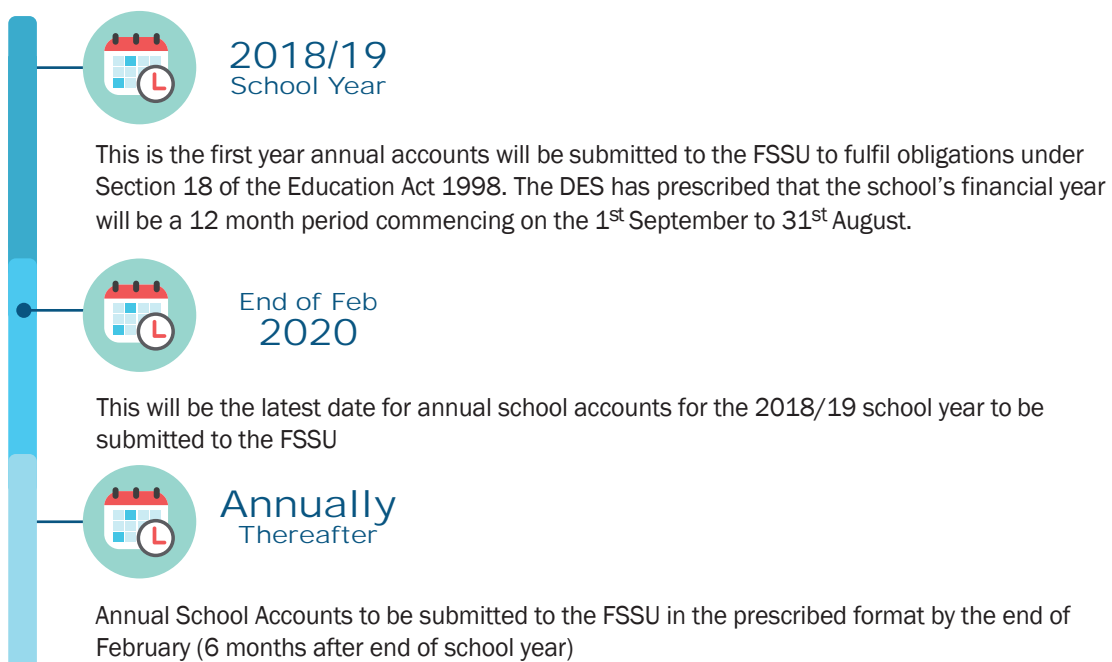
### Education Act, 1998

The Board of Management of a school is responsible for ensuring appropriate accounting and financial procedures are in place in line with Section 18 of the Education Act, 1998 which requires that:

*18. - (1) Except in the case of a school established or maintained by a vocational education committee, a board shall keep all proper and usual accounts and records of all monies received by it or expenditure of such monies incurred by it and shall ensure that in each year all such accounts are properly audited or certified in accordance with best accounting practice.*

*(2) Accounts kept in pursuance of this section shall be made available by the school concerned for inspection by the Minister and by parents of students in the school, in so far as those accounts relate to monies provided in accordance with Section 12.*

## FSSU Timeline



## Schedule of Grants

<b>PRIMARY GRANT CALENDAR</b>	
January	<ol style="list-style-type: none"> <li>1. Capitation Grant (1st moiety)</li> <li>2. ICT Grant</li> </ol>
March	Ancillary Services Grant
April	<ol style="list-style-type: none"> <li>1. Standardised Testing Grant</li> <li>2. School Book Grant</li> </ol>
June	<ol style="list-style-type: none"> <li>1. Capitation Grant (2nd moiety)</li> <li>2. DEIS Grant</li> </ol>

**Please note:**

All queries relating to grants issued to Primary schools should be addressed to the section listed on the advice slip of your payment and not to the Central Funds Unit. Schools should receive their allocated grant aid by the last day of the month of issue.

## FSSU Templates

The [www.fssu.ie](http://www.fssu.ie) website has a number of templates which have been specifically created for Primary schools. The most relevant templates relate to the accounts year end. These templates are fully supported by the FSSU so when a user requires assistance, they can call the FSSU support line where a member of the team can remotely support and guide the user through the process.



Circular Number: 0060/2017

To: The Management Authorities of recognised Primary Schools

## Roll out and operation of the Financial Support Services Unit (FSSU) at Primary Level

### 1. Purpose.

The purpose of this circular is to inform school management authorities of recognised Primary schools of the roll out and operation of the FSSU at Primary level with effect from September 2017.

The FSSU will provide advice and support to schools in financial governance and strengthen the existing arrangements at primary level including standardising arrangements for compliance with accounting requirements under Section 18 of the Education Act 1998.

The expansion of the FSSU to include primary level is referenced in the *Governance Manual for Primary Schools 2015-2019* and is included in the Department of Education & Skills Action Plan for 2017.

### 2. Role of the FSSU.

The role of the FSSU includes:

- Provision of advice and support to schools on financial governance matters including compliance with the requirements of this circular.
- Development of templates for use by schools in relation to financial matters including a standardised national template for annual school accounts.
- Acting as a central repository for receipt of annual school accounts prepared by an external accountant/auditor registered with a recognised accountancy body in the State.
- Carrying out such audits as may be required.
- Preparation of an annual report for the Department.
- Liaison with the Department in relation to financial matters pertaining to Primary schools.
- Submission of financial information to the Charities Regulatory Authority (CRA) which will also satisfy the financial reporting obligations placed on schools by the Charities Act 2009.
- Provision of statistical information to the Central Statistics Office (CSO) in relation to its requirements for financial information in respect of the school system.

Further details in relation to the FSSU can be obtained on its website [www.fssu.ie](http://www.fssu.ie).

The FSSU is hosted by the Joint Managerial Body (JMB).

### 3. FSSU Advisory Committee.

An FSSU Advisory Committee is in place to advise and support the operation of the FSSU at primary level so as to reflect the needs of the primary sector. This Committee includes representatives from the Department, School Management Bodies and the FSSU.

### 4. What will the FSSU mean for each Primary School?

- a) The FSSU will be an important source of advice and support for primary schools on financial governance matters - primarily provided via on-line and telephone support. Further details are available at [www.fssu.ie](http://www.fssu.ie).
- b) The FSSU have developed a suite of templates for use by schools as follows:
- Templates for use internally by schools for monitoring monthly income, expenditure, budget management, cash flow etc. The use of the FSSU internal templates is optional for schools who may wish to continue to use the IPPN Airgead Bunscoile/ Financial Template, CPSMA Accounts templates etc. for their internal use.
  - A standardised national template for the submission to the FSSU of annual school accounts, prepared by an external accountant/auditor registered with a recognised accountancy body in the state, will be introduced on a phased basis. The national template will be the standardised method for accountants/auditors to prepare annual school accounts in accordance with the requirements of Section 18 of the Education Act, 1998.
  - A standard template report for use when providing summary financial information to parents will be available as part of the standardised national template for annual school accounts.
- c) It is the responsibility of the Board of Management to ensure financial accounts are submitted to the FSSU by its external accountant/auditor. This will satisfy the requirement under Section 18 of the Education Act 1998 for schools to make available their accounts for inspection by the Minister.

Schools will be required to submit accounts to the FSSU in respect of the 2018/19 school year and annually thereafter in the prescribed format and by the relevant deadline.

The following is the timeline for same:

<b>2017/18 school year</b>	FSSU will focus on provision of advice and support as part of preparations for the phased introduction of the standardised national template for annual school accounts.
<b>2018/19 school year</b>	This will be the first year for annual school accounts to be prepared using the standardised national template. This will be the required format for schools to fulfil obligations under Section 18 of the Education Act, 1998.
<b>End February 2020</b>	This will be the latest date for annual school accounts for the 2018/19 school year to be submitted to the FSSU.
<b>Annually thereafter</b>	Annual School Accounts to be submitted to the FSSU in the prescribed format by the end of February (6 months after the end of the school year).

The completed accounts must be accompanied by such other information as the FSSU may require.

The above requirements are in addition to any specific requirement of the patron in relation to the submission of annual accounts.

- d) The submission of annual school accounts to the FSSU, in the prescribed format and by the relevant deadline, will also satisfy the financial reporting obligations placed on schools by the Charities Act 2009.

It will also meet any financial reporting requirements of the Central Statistics Office.

- e) Schools may be subject to audit by the FSSU as part of its ongoing programme of work.

#### **5. What will the FSSU mean for school patrons?**

The Board of Management is required to manage the school on behalf of the patron. In this regard:

- a) The FSSU will, where requested, provide patrons with a list of their schools indicating if they are compliant in relation to the submission of annual school accounts.
- b) Patrons may, where appropriate, contact the FSSU to request that an audit of a school be carried out.

#### **6. What will the FSSU mean for Parents?**

A standardised national approach will be in place for provision of summary financial information to parents. This will be done for the 2018/19 school year onwards as part of the standardised national template for annual school accounts.

#### **7. Legislative Context.**

##### **Education Act, 1998.**

Boards of Management are reminded of their responsibility to ensure appropriate accounting and financial procedures are in place in line with Section 18 of the Education Act, 1998 which requires that:

18.—(1) Except in the case of a school established or maintained by a vocational education committee, a board shall keep all proper and usual accounts and records of all monies received by it or expenditure of such monies incurred by it and shall ensure that in each year all such accounts are properly audited or certified in accordance with best accounting practice.

(2) Accounts kept in pursuance of this section shall be made available by the school concerned for inspection by the Minister and by parents of students in the school, in so far as those accounts relate to monies provided in accordance with section 12.

##### **Charities Act 2009.**

The Charities Act 2009 requires each Board of Management to have its school registered with the CRA and to verify its registration details once a year. It is an offence for an unregistered charitable organisation to carry on activities in the State.

Furthermore, all organisations on the Register of Charities are required to provide summary details of all income and expenditure to the CRA on a yearly basis. It is envisaged that this will be done in respect of schools via the FSSU. Schools who submit their accounts to the FSSU in the prescribed format and within the required timeframe will benefit from not having to separately return this financial information to the CRA.

Queries to the CRA should be addressed to: [info@charitiesregulator.ie](mailto:info@charitiesregulator.ie). Further information is also available on its website at [www.charitiesregulator.ie](http://www.charitiesregulator.ie).

#### **8. Compliance with the terms of this circular.**

All Boards of Management of recognised schools are required to comply with the requirements of this circular including in relation to the use of the standardised national template for annual school accounts and submission of same to FSSU in the prescribed format and within the required timeframe. Schools that fail to comply with these requirements will be at higher risk of audit.

#### **9. Circulation and Queries.**

This Circular includes an FAQ section that will be updated as appropriate over time.

Please ensure that this Circular is brought to the attention of the Board of Management and the Parents Association (if any).

Queries from schools in relation to this Circular should be addressed to the FSSU. The relevant contact details are published on its website at [www.fssu.ie](http://www.fssu.ie).

**Hubert Loftus  
Principal Officer  
Schools Division Financial**

**September 2017**

## Frequently asked Questions

### Financial Support Services Unit (FSSU) - Expansion at Primary Level

#### FSSU

##### Where can I get more information about the FSSU?

Information in relation to the FSSU is available on its website at [www.FSSU.ie](http://www.FSSU.ie).

#### FSSU TEMPLATES

##### What is the benefit of using the FSSU internal templates for monitoring monthly income, expenditure, budget management, cash flow etc.?

The format of the FSSU internal templates is consistent with the standardised national template for annual Board of Management accounts. Therefore, use of the internal FSSU templates may result in lower accountancy fees as the information presented to an Accountant will be in a format that will facilitate relevant data for the annual Board of Management accounts to be extracted more readily.

##### Are there alternative internal templates for monitoring monthly income, expenditure, budget management, cash flow etc. that may be used?

The use of the FSSU internal templates is optional for schools who may if they so wish, continue to use the IPPN Airgead Bunscoile/Financial Template, CPSMA Accounts templates etc. for their internal use.

However, the standardised national template for annual Board of Management accounts must be used by all schools in line with the timeline set out in this circular.

##### Can the FSSU internal templates be tailored to suit the needs of individual schools?

The FSSU internal templates have been developed to cater for all schools. They can be revised so as to tailor them to the needs of individual schools. You may contact the FSSU if you require assistance in relation to this.



## ANNUAL ACCOUNTS

### What is the timeframe for the introduction of the standardised national template for annual Board of Management accounts ?

The following is the timeline:

<b>2017/18 school year</b>	FSSU will focus on provision of advice and support as part of preparations for the phased introduction of the standardised national template for annual Board of Management accounts.
<b>2018/19 school year</b>	This will be the first year for annual Board of Management accounts to be prepared using the standardised national template. This will be the required format for schools to fulfil obligations under Section 18 of the Education Act, 1998.
<b>End February 2020</b>	This will be the latest date for annual Board of Management accounts for the 2018/19 school year to be submitted to the FSSU.
<b>Annually thereafter</b>	Annual Board of Management accounts to be submitted to the FSSU in the prescribed format by the end of February (6 months after the end of the school year).

### Can the accounts be sent directly to the FSSU?

Once the annual Board of Management accounts have been certified or audited they should be sent electronically to the FSSU. This is in addition to any specific requirement of the patron in relation to the submission of annual accounts.



**Financial Guideline P06 2018/2019**

**Appointment of an External Accountant by the Board of Management**

**1. Introduction:**

The Financial Support Services Unit (FSSU) was established by the Department of Education and Skills (DES) under Circular [0060/2017](#) and [0002/2018](#). In line with the requirements of Section 18 of the Education Act 1998, Boards of Management of recognised schools are required to ensure that annual accounts are prepared in accordance with best accounting practice. The DES has prescribed the school year end to be 31<sup>st</sup> August. The school year 2018/2019 is the first year for Boards of Management of Primary schools to be compliant with the above legal requirement. It is therefore necessary that all Boards of Management engage an external accountant.

**2. Guidance on engaging an external school accountant:**

**2.1 The accountant must belong to a recognised accountancy body e.g. Association of Chartered Certified Accountants (ACCA), Institute of Certified Public Accountants Ireland (CPA) and Chartered Accountants Ireland.**

**2.2 The accountant must hold a Practising Certificate.**

**2.3 In line with good financial and procurement practice, three quotes should be obtained and considered.**

**2.4 To help with the selection of the external accountant, the FSSU suggests that you ask the following questions:**

- Has the external accountant experience of preparing Primary school accounts?
- What is the availability to provide support by phone or email?
- What are the fees for the service?
- Is the external accountant familiar with the FSSU's filing requirements?
- Has the external accountant a Practising Certificate?

**3. Appointment of the external school accountant:**

Once the Board of Management has selected an external accountant, a Letter of Engagement should be agreed and signed by the Board of Management. This will be provided by your external accountant and should cover the responsibilities of the Board of Management and the external accountant.

**For further information, please email [primary@fssu.ie](mailto:primary@fssu.ie) or call 01 910 4020**

**Financial Support Services Unit**

**Annual Financial Accounts for Primary Schools to  
be prepared by External School Accountant**

**Ballymore Primary School, Dublin**

**Accountant's Report**

**For the Year 1 September 2018 to 31 August 2019**

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**Ballymore Primary School, Dublin****Contents**

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	<b>Page</b>
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

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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 year 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 External Accountant

Address

Date:

## Ballymore Primary School, Dublin

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

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



**Balance Sheet as at 31 August 2019**

Actual 2018/2019	Actual 2017/2018
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**1. Fixed Assets**

Note 2

Fixtures and Fittings  
ICT Infrastructure

**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**


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 Board Member

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 Board Member

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

## Notes to Financial Statements

### 1. Accounting Policies: Depreciation, Unspent Government Grants, etc.

#### Depreciation Policy

Items are valued at cost less depreciation based upon the straight-line methodology.

Fixtures and Fittings are depreciated over a five year useful life.

ICT equipment is depreciated over a three year useful life.

#### Unspent Government Grants

Specific Government Grants are deferred only if fulfilment of the conditions is incomplete i.e. it cannot be recognised in the year of receipt if the monies have not been allocated against the reason for the grant being given.

Specific Government Grants are considered a liability until spent. Only the portion of grants expended is shown as Income, with the unexpended balance shown as a liability.

### 2. Fixed Assets: Cost, Additions, Depreciation, Net Book Value.

Example:

	<b>Fixtures and Fittings</b>	<b>ICT Infrastructure</b>	<b>Total</b>
	<b>2018/2019</b>	<b>2018/2019</b>	<b>2018/2019</b>
<b>Opening Balance</b>	-	-	-
Additions	10,000	9,000	19,000
Disposals	-	-	-
Depreciation	-2,000	-3,000	-5,000
<b>Closing Balance</b>	<b>8,000</b>	<b>6,000</b>	<b>14,000</b>
Accumulated Depreciation	-	-	-
<b>Net Book Value</b>	<b>8,000</b>	<b>6,000</b>	<b>14,000</b>

### 3. Debtors and Prepaid Expenses

### 4. Creditors and Accrued Expenses

Example:

<b>Unspent Grants</b>	<b>01-Sep-18</b>	<b>Government Grants Received</b>	<b>Recognised in Expenditure</b>	<b>Recognised in Fixed Assets</b>	<b>31-Aug-19</b>
DEIS Grant	0.00	10,000.00	10,000.00	0.00	0.00
Book Grant	0.00	6,500.00	6,500.00	0.00	0.00
ICT Grant	0.00	15,000.00	3,000.00	9,000.00	3,000.00
Special Education Equipment	0.00	0.00	0.00	0.00	0.00
DSP Grants - School Meals Grant	0.00	0.00	0.00	0.00	0.00
	<b>0.00</b>	<b>31,500.00</b>	<b>19,500.00</b>	<b>9,000.00</b>	<b>3,000.00</b>

### 5. Contribution towards the cost of fixed assets: DES Capital Grants, Fund-raising, Donations, Patron/Trustee Contributions, etc.

## Ballymore Primary School

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

<b>Income</b>	<b>Actual 18/19</b>	<b>Actual 17/18</b>
<b>1. Department of Education &amp; Skills Income</b>		
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		
<b><u>Total DES Income</u></b>		
<b>2. Other State Income</b>		
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 18/19	Actual 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****4. Other Income**

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

	<b>Actual 18/19</b>	<b>Actual 17/18</b>
<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 School Excellence Fund - Step Up Project
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)
4926 Other Educational Wages

### **Total Education Other Expenditure**

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

	<b>Actual 18/19</b>	<b>Actual 17/18</b>
<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		
6355 ICT Non Capital		
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</b>	<b>Actual</b>
	<b>18/19</b>	<b>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

	<b>Actual</b>	<b>Actual</b>
	<b>18/19</b>	<b>17/18</b>
<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 Account		
1950 Cash Control Account		
<b>Current Liability</b>		
2105 School Income Received in Advance		
2150 Other Unspent Grants		
2160 Book Grant Unspent		
2170 Unspent School Excellence Fund - Step Up Project		
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**

	<b>Actual 18/19</b>	<b>Actual 17/18</b>
<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 Fundraising	0
	Parents Association	0
	Other Income	0
		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>

**Income and Expenditure Codes**

Nominal Code	Description	Type	Category
3010	Capitation Grant	Income	Department of Education & Skills Income
3020	DEIS Grant	Income	Department of Education & Skills Income
3050	Ancillary Services Grant	Income	Department of Education & Skills Income
3051	Book Rental/Loan Scheme DEIS	Income	Department of Education & Skills Income
3052	Book Rental/ Loan Scheme Non DEIS	Income	Department of Education & Skills Income
3150	School Book Grant DEIS	Income	Department of Education & Skills Income
3153	School Book Grant Non DEIS	Income	Department of Education & Skills Income
3230	ICT Infrastructure Grant	Income	Department of Education & Skills Income
3275	Minor Works Grant - Non Capital	Income	Department of Education & Skills Income
3290	Other Non Capital DES Grants	Income	Department of Education & Skills Income
3291	Scoileanna Lan Ghaeilge	Income	Department of Education & Skills Income
3292	Standardised Testing Grant	Income	Department of Education & Skills Income
3293	July Provision	Income	Department of Education & Skills Income
3294	Bus Escort Grant	Income	Other State Income
3295	Department of Children and Youth Affairs	Income	Other State Income
3296	Department of Social Protection Grants - School Meals Grant	Income	Other State Income
3297	Erasmus	Income	Other State Income
3298	HSE Funding	Income	Other State Income
3299	Other State Funding	Income	Other State Income
3300	Special Educational Equipment	Income	Other State Income
3330	Book Rental Receipts	Income	School Generated Income
3350	Hall Rental Income	Income	School Generated Income
3520	School Musical/Drama	Income	School Generated Income
3530	School Tours	Income	School Generated Income
3531	School Swimming	Income	School Generated Income
3535	Pupils Insurance	Income	School Generated Income
3570	Other School Generated Income	Income	School Generated Income
3571	Other School Activities	Income	School Generated Income
3572	School Arts & Crafts	Income	School Generated Income
3573	School Irish Dance	Income	School Generated Income
3574	Restricted School Fundraising (Non Capital)	Income	School Generated Income
3575	Unrestricted School Fundraising (Non Capital)	Income	School Generated Income
3650	Voluntary Contributions	Income	Other Income
3700	Parents Councils / Association Funding	Income	Other Income
3770	Insurance Claim	Income	Other Income
3800	Bank Interest Received	Income	Other Income
3840	Amortisation of Grants	Income	Other Income
3850	Other Income	Income	Other Income
3851	Designated Income (Non Capital)	Income	Other Income
3852	Restricted External Fundraising (Non Capital)	Income	Other Income
3853	Unrestricted External Fundraising (Non Capital)	Income	Other Income
4192	Bus Escort	Expenditure	Education Salary
4193	Bus Escort - PAYE/PRSI/USC/LPT	Expenditure	Education Salary
4194	July Provision	Expenditure	Education Salary
4195	July Provision - PAYE/PRSI/USC/LPT	Expenditure	Education Salary
4310	Teaching Aids	Expenditure	Education Other Expenditure
4350	School Arts & Crafts	Expenditure	Education Other Expenditure
4690	Bus Hire	Expenditure	Education Other Expenditure
4710	School Tours	Expenditure	Education Other Expenditure
4720	School Musical/Drama	Expenditure	Education Other Expenditure
4730	School Book Grant	Expenditure	Education Other Expenditure
4770	Trophies & Prizes	Expenditure	Education Other Expenditure
4810	Home School Community Liaison	Expenditure	Education Other Expenditure

## Income and Expenditure Codes

Nominal Code	Description	Type	Category
4815	School Excellence Fund - Step Up Project	Expenditure	Education Other Expenditure
4910	Other Educational Expenses	Expenditure	Education Other Expenditure
4911	Department of Children and Youth Affairs Activities	Expenditure	Education Other Expenditure
4912	Department of Social Protection Grants - School Meals Grant	Expenditure	Education Other Expenditure
4913	Erasmus	Expenditure	Education Other Expenditure
4914	Other Non Capital DES Grants	Expenditure	Education Other Expenditure
4915	Other School Activities	Expenditure	Education Other Expenditure
4916	Pupils Insurance	Expenditure	Education Other Expenditure
4917	Standardised Testing	Expenditure	Education Other Expenditure
4918	Designated Expenditure (Non Capital)	Expenditure	Education Other Expenditure
4919	Special Educational Equipment	Expenditure	Education Other Expenditure
4920	School Irish Dance	Expenditure	Education Other Expenditure
4921	School Swimming	Expenditure	Education Other Expenditure
4922	Restricted School Fundraising Expenses (Non Capital)	Expenditure	Education Other Expenditure
4923	Restricted External Fundraising Expenses (Non Capital)	Expenditure	Education Other Expenditure
4924	Unrestricted External Fundraising Expenses (Non Capital)	Expenditure	Education Other Expenditure
4925	Unrestricted School Fundraising Expenses (Non Capital)	Expenditure	Education Other Expenditure
4926	Other Educational Wages	Expenditure	Education Other Expenditure
5010	Caretakers Wages	Expenditure	Repairs, Maintenance & Establishment
5031	Caretakers - PAYE/PRSI/USC/LPT	Expenditure	Repairs, Maintenance & Establishment
5110	Cleaners Wages	Expenditure	Repairs, Maintenance & Establishment
5111	Cleaners - PAYE/PRSI/USC/LPT	Expenditure	Repairs, Maintenance & Establishment
5150	Contract Cleaners	Expenditure	Repairs, Maintenance & Establishment
5170	Cleaning Materials	Expenditure	Repairs, Maintenance & Establishment
5310	Repairs - Buildings/Grounds	Expenditure	Repairs, Maintenance & Establishment
5315	Minor Works Grant - Non Capital	Expenditure	Repairs, Maintenance & Establishment
5350	Repairs - Furniture, Fittings, Equipment	Expenditure	Repairs, Maintenance & Establishment
5400	Security	Expenditure	Repairs, Maintenance & Establishment
5450	Insurance	Expenditure	Repairs, Maintenance & Establishment
5510	Heating	Expenditure	Repairs, Maintenance & Establishment
5550	Light and Power	Expenditure	Repairs, Maintenance & Establishment
5610	Rent and Rates	Expenditure	Repairs, Maintenance & Establishment
5700	Licence Fee to Patron / Trustee	Expenditure	Repairs, Maintenance & Establishment
5800	Other Repairs & Maintenance	Expenditure	Repairs, Maintenance & Establishment
6010	Secretaries Wages	Expenditure	Administration
6051	Secretaries - PAYE/PRSI/USC/LPT	Expenditure	Administration
6100	Staff Recruitment	Expenditure	Administration
6150	Advertising / Public Relations	Expenditure	Administration
6210	Postage	Expenditure	Administration
6250	Telephone	Expenditure	Administration
6300	Stationery	Expenditure	Administration
6305	Photocopying Expenses	Expenditure	Administration
6350	Office Equipment	Expenditure	Administration
6355	ICT Non Capital	Expenditure	Administration
6400	External Accounting Fee	Expenditure	Administration
6450	Other Professional Fees	Expenditure	Administration
6500	Travel & Subsistence	Expenditure	Administration
6600	Principal's Expenses	Expenditure	Administration
6650	Board of Management Expenses	Expenditure	Administration
6700	Annual Subscriptions	Expenditure	Administration
6730	In-School Administration System	Expenditure	Administration
6731	Accounting / Payroll Software	Expenditure	Administration
6750	Donations	Expenditure	Administration
6755	Medical and First Aid	Expenditure	Administration
6780	Staff Room Expenses	Expenditure	Administration
6800	Hospitality	Expenditure	Administration
6900	Other Administration Expenses	Expenditure	Administration
7300	Leasing	Expenditure	Financial

## Income and Expenditure Codes

Nominal Code	Description	Type	Category
7400	Bank Interest & Charges Paid	Expenditure	Financial
8000	Annual Depreciation Buildings	Expenditure	Depreciation
8020	Annual Depreciation Fixtures and Fittings	Expenditure	Depreciation
8060	Annual Depreciation ICT Infrastructure	Expenditure	Depreciation
1400	Land & Buildings	Fixed Asset	Fixed Asset
1410	Accumulated Depreciation Land and Buildings	Fixed Asset	Fixed Asset
1420	Fixtures and Fittings	Fixed Asset	Fixed Asset
1430	Accumulated Depreciation Fixtures and Fittings	Fixed Asset	Fixed Asset
1460	ICT Infrastructure	Fixed Asset	Fixed Asset
1470	Accumulated Depreciation ICT Infrastructure	Fixed Asset	Fixed Asset
1700	Sales Ledger Control	Current Asset	Current Asset
1720	Prepayments	Current Asset	Current Asset
1800	Current Account	Current Asset	Current Asset
1810	Deposit Account	Current Asset	Current Asset
1820	Parents Council/Association Bank Account	Current Asset	Current Asset
1900	Petty Cash Account	Current Asset	Current Asset
1950	Cash Control Account	Current Asset	Current Asset
2105	School Income Received in Advance	Current Liability	Current Liability
2150	Other Unspent Grants	Current Liability	Current Liability
2160	Book Grant Unspent	Current Liability	Current Liability
2170	Unspent School Excellence Fund - Step Up Project	Current Liability	Current Liability
2200	Net Wages Control	Current Liability	Current Liability
2230	Additional Superannuation Control Account	Current Liability	Current Liability
2250	PAYE/PRSI Control	Current Liability	Current Liability
2260	VAT Control Account	Current Liability	Current Liability
2270	RCT Control Account	Current Liability	Current Liability
2300	Creditors	Current Liability	Current Liability
2310	Bank Loans	Current Liability	Current Liability
2320	Loan	Current Liability	Current Liability
2330	Leasing	Current Liability	Current Liability
2440	Accruals	Current Liability	Current Liability
2700	Retained Surplus / (Deficit) Current Year	Capital & Reserves	Capital & Reserves
2710	Profit Brought Forward Previous Year	Capital & Reserves	Capital & Reserves
3900	DES Capital Grant	Capital & Reserves	Capital & Reserves
3901	Building Fund	Capital & Reserves	Capital & Reserves
3902	Restricted Reserves	Capital & Reserves	Capital & Reserves
3903	Unrestricted Reserves	Capital & Reserves	Capital & Reserves
3904	Designated Funds Reserves	Capital & Reserves	Capital & Reserves
3905	Acc. Amortisation Capital Grant	Capital & Reserves	Capital & Reserves
3920	DES Equipment Grants	Capital & Reserves	Capital & Reserves
3925	Acc. Amortisation Equipment Grants	Capital & Reserves	Capital & Reserves
3940	DES Building Fees	Capital & Reserves	Capital & Reserves
3960	Fund Raising - Fixed Asset	Capital & Reserves	Capital & Reserves
3980	Parents Cont. Fixed Asset	Capital & Reserves	Capital & Reserves
3990	Patron / Trustee Contribution	Capital & Reserves	Capital & Reserves



**Any Questions Tel: 01 910 4020**

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