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|  |  |  | **EXAMPLE** |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Sample School**  **Accountant’s Report**  **FINANCIAL ACCOUNTS**  **For the Year September 1, 20XX TO August 31, 20XX** | | | | | | | | |
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|  | **Enter School Name Here** | | |  |  |  |  |  |
|  | **Contents** | |  |  |  |  |  |  |
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|  | **Enter School Name Here** | | |  |  |  |  |  |
|  | **General Information** | | |  |  |  |  |  |
|  | School Name | |  | Enter School Name Here | | | | |
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|  | School Address | |  |  |  | | | |
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|  |  |  |  |  |  |  |  |  |
|  | Roll Number | | | |  | | | |
|  |  | | | |  | | | |
|  | RCN Number | | | |  | | | |
|  |  |  |  |  |  |  |  |  |
|  | Pupil Enrolment for the Year | | | |  | | | |
|  |  |  |  |  |  |  |  |  |
|  | Patron |  |  | Name |  | | | |
|  |  |  |  |  |  |  |  |  |
|  |  |  | Address | |  | | | |
|  |  |  |  |  |  | | | |
|  |  |  |  |  |  |  |  |  |
|  | Trustee (where applicable) | | | Name |  | | | |
|  |  |  |  |  |  |  |  |  |
|  |  |  | Address | |  | | | |
|  |  |  |  |  |  | | | |
|  |  |  |  |  |  |  |  |  |
|  | Accountant/Auditor | | | Name |  | | | |
|  |  |  |  |  |  |  |  |  |
|  |  |  | Address | |  | | | |
|  |  |  |  |  |  | | | |
|  |  |  |  |  |  |  |  |  |
|  | Bankers | | | Name |  | | | |
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|  |  |  | Address | |  | | | |
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|  | **Enter School Name Here** |  |  |  |  | |  |
| **BOARD OF MANAGEMENT REPORT** | | | | | | | |
| **FOR THE YEAR ENDED 20XX**   * Objectives and Activities; * Achievements and Performance; * Financial Review and Responsibility for Finances; * Structure, Governance and Management; * Reference and Administrative details; * Names of Board Members; | | | | | |  | |
|  | | | | | |  | |

On behalf of the board;

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | | |  |  | | |
|  | **Chairperson** | | |  | **Board Member** | | |
|  |  |  |  |  |  |  |  |
|  |  | |  |  |  |  |  |
|  | **Date** | |  |  |  |  |  |

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|  | **Enter School Name Here** |  |  |  |  |

**ACCOUNTANT’S REPORT TO THE BOARD OF MANAGEMENT**

**OR**

**AUDITOR’S REPORT TO TRUSTEE/PATRON**

|  |  |  |  |  |  |  |  |  |
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|  | **Enter School Name Here** |  | | |  |  |  | |
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| **Income and Expenditure Account for the year ended** | | | | | | **31 August 20XX** | |
|  |  |  |  |  |  |  |  | |
|  |  |  |  |  |  |  |  | |
|  |  |  |  |  | **Actual** | | **Actual** | |
|  |  |  |  |  | 20XX/20XX |  | 20XX/20XX | |
|  |  |  |  |  |  |  |  | |
|  | Total Income | |  |  |  |  |  | |
|  |  |  |  |  |  |  |  | |
|  | Total Expenditure | |  |  |  |  |  | |
|  |  |  |  |  |  |  |  | |
|  | Surplus / Deficit | |  |  |  |  |  | |
|  |  |  |  |  |  |  |  | |
|  | Opening Balance | |  |  |  |  |  | |
|  |  |  |  |  |  |  |  | |
|  | **Closing Balance** | |  |  |  |  |  | |

On behalf of the board;

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | | |  |  | | |
|  | **Chairperson** | | |  | **Board Member** | | |
|  |  |  |  |  |  |  |  |
|  |  | | |  |  |  |  |
|  | **Date** | | |  |  |  |  |

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|  | **Enter School Name Here** | | |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  | **Balance Sheet as at** | | | **31 August 20XX** | |  |  |
|  |  |  |  |  | **Actual** |  | **Actual** |
|  |  |  |  |  | 20XX/20XX |  | 20XX/20XX |
|  | **1. Fixed Assets** | |  | **Note 2** |  |  |  |
|  |  |  |  |  |  |  |  |
|  | Fixtures and Fittings | | |  |  |  |  |
|  | ICT Infrastructure | | |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  | **2. Current Assets** | |  | **Note 3** |  |  |  |
|  |  |  |  |  |  |  |  |
|  | Debtors and prepaid expenses | | |  |  |  |  |
|  | Cash at bank and in hand | | |  |  |  |  |
|  |  | |  |  |  |  |  |
|  | **3. Current Liabilities** | | | **Note 4** |  |  |  |
|  |  |  |  |  |  |  |  |
|  | Creditors and accrued expenses | | |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  | **4. Net Current Assets (2 - 3)** | | |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  | **5. Total Assets Less Current Liabilities** | | | **(1 + 4)** |  |  |  |
|  | **Financed by:**  **6. Long Term Liabilities** | |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  | **7. Contribution towards the Cost of Fixed Assets** | | | **Note 5,6** |  |  |  |
|  |  |  |  |  |  |  |  |
|  | **8. Surplus/Deficit on Income and Expenditure Account** | | |  |  |  |  |
|  |  |  |  |  |  |  |  |
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On behalf of the board;

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|  | **Chairperson** | | |  | **Board Member** | | |
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|  | **Enter School Name Here** | | | |  |  | | |  |  | | |
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| **Cash Flow Statement for the year ended (Optional)** | | | | | | | **31 August 20XX** | |  |
|  | | | |  | | | | 20XX | | |  | 20XX |
|  | | | | **Note** | | | | € | | | € |
|  | | | |  | | | |  | | |  |
| **Cash flow from operating activities** | | | |  | | | |  | | |  |
| (Deficit) for the year | | | |  | | | |  | | |  |  |
| **Adjustments:** | | | |  | | | |  | | |  |  |
| Depreciation | | | |  | | | |  | | |  |  |
| Amortisation of Capital Grants | | | |  | | | |  | | |  |  |
| Decrease/(lncrease) in Debtors | | | |  | | | |  | | |  |  |
| (Decrease)/Increase in Creditors | | | |  | | | |  | | |  |  |
| Net cash inflow from school activities | | | |  | | | |  | | |  |  |
| **Cash flow from investing activities** | | | |  | | | |  | | |  |  |
| Capital Expenditure | | | |  | | | |  | | |  |  |
| Future Funds Contributions | | | |  | | | |  | | |  |  |
| Net cash inflow from investing activities | | | |  | | | |  | | |  |  |
|  | | | |  | | | |  | | |  |  |
|  | | | |  | | | |  | | |  |  |
|  | | | |  | | | |  | | |  |  |
| Increase in cash | | | |  | | | |  | | |  |  |
| Cash and cash equivalents at 1st September 20XX | | | |  | | | |  | | |  |  |
| Cash and cash equivalents at 31st August 20XX | | | |  | | | |  | | |  |  |
|  | | | |  | | | |  | | |  |
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| **Approved on behalf of the Board:** | | | |  | | | |  | | |  |  |

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|  | **Chairperson** | | |  | **Board Member** | | |
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|  | **Enter School Name Here** |  |  |  | | | | |  |
|  | **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, Fittings & Equipment are depreciated over a five-year useful life. | | | | |  | | |
| Computer/ICT equipment is depreciated over a three-year useful life. | | | | |  | | |
|  | | | | |  | | |
| **Unspent 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. | | | | |  | | |
|  | | | | |  | | |
| **2.** **Fixed Assets: Cost, Additions, Depreciation, Net Book Value**  **Example:** | | | | |  | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Fixtures, Fittings & Equipment** | |  | **Computer Equipment** |  | **Total** |
|  | 20XX/20XX | |  | 20XX/20XX |  |  |
| **Opening Balance** | xxx |  | | xxx |  | xxx |
| Additions | xxx |  | | xxx |  | xxx |
| Disposals | xxx |  | | xxx |  | xxx |
| **Closing Balance** | xxx |  | | xxx |  | xxx |
| **Accumulated Depreciation** |  |  | |  |  |  |
| **Opening Balance** | xxx |  | | xxx |  | xxx |
| Current Year Depreciation  Depreciation on Disposal | xxx  xxx |  | | xxx  xxx |  | xxx  xxx |
|  |  |  | |  |  |  |
| **Closing Balance Depreciation** | xxx |  | | xxx |  | xxx |
| **Net Book Value** | **xxx** |  | | **xxx** |  | **xxx** |
|  |  | |  |  |  |  |

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| **3. Debtors and Prepaid Expenses** |  |
|  |  |
| **4. Creditors and Accrued Expenses**  **Example:** |  |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Unspent Grants** | | **Unspent 01-Sep-XX** |  | **Government Grants Received** |  | **Recognised in I & E**  **Account** |  | **Transfer to Capital Reserves** |  | **Unspent 31-Aug-XX** |
| DEIS Grant | | xxx |  | xxx |  | xxx |  | xxx |  | xxx |
| Book Grant | | xxx |  | xxx |  | xxx |  | xxx |  | xxx |
| ICT Grant | | xxx |  | xxx |  | xxx |  | xxx |  | xxx |
| Special Education Equipment | | xxx |  | xxx |  | xxx |  | xxx |  | xxx |
| DSP Grants - School Meals Grant | | xxx |  | xxx |  | X xxx x |  | xxx |  | xxx |
|  | | **xxx** |  | **xxx** |  | **xxx** |  | **xxx** |  | **xxx** |
|  |  |  |  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Capital Building |  | Capital Building |  | Capital Building |  | Capital Building |  |  |
|  | **DES Grant Contribution** |  | **Fundraising Contribution** |  | **Parents Contribution** |  | **Patron/Trustee Contribution** |  | **Total** |
| **Income** |  |  |  |  |  |  |  |  |  |
| Opening Balance | xxx |  | xxx |  | xxx |  | xxx |  | xxx |
| Received during the year | xxx |  | xxx |  | xxx |  | xxx |  | xxx |
| Closing Balance | xxx |  | xxx |  | xxx |  | xxx |  | xxx |
| **Expenditure** |  |  |  |  |  |  |  |  |  |
| Opening Balance | xxx |  | xxx |  | xxx |  | xxx |  | xxx |
| Expended during the year | xxx |  | xxx |  | xxx |  | xxx |  | xxx |
| Closing Balance | xxxxx |  | xxxxx |  | xxxxx |  | xxxxx |  | xxxxx |
| Net contribution land & buildings | **xxxxx** |  | **xxxxx** |  | **xxxxx** |  | **xxxxx** |  | **xxxxx** |

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**5.1 Amortisation of non-building Capital Grants**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Equipment ICT Capital Total** | **Equipment** |  | **ICT Capital** |  | **Total** |
| Grants received |  |  |  |  |  |
| Opening Balance | xxx |  | xxx |  | xxx |
| Received during the year | xxx |  | xxx |  | xxx |
| Closing Balance | **xxx** |  | **xxx** |  | **xxx** |
| **Amortisation** |  |  |  |  |  |
| Opening Balance | xxx |  | xxx |  | xxx |
| Amortisation for the year | xxx |  | xxx |  | xxx |
| Closing Balance | **xxx** |  | **xxx** |  | **xxx** |
| Net Contribution | **xxx** |  | **xxx** |  | **xxx** |
|  |  |  |  |  |  |

**5.2 Summary**

|  |  |  |  |
| --- | --- | --- | --- |
| **Contribution towards the cost of Fixed Assets** |  |  |  |
|  | **20XX** |  | **20XX** |
| Contribution towards the cost of Land and Buildings | xxx |  | xxx |
| Building Fund Account | xxx |  | xxx |
| Other Capital Grants | xxx |  | xxx |
|  | **xxx** |  | **xxx** |

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|  | **Enter School Name Here** | | |  |  |  |  |
| **Detailed Income and Expenditure Account for the year ended** | | | | | | **31 August 20XX** | |
|  | **Income** |  |  |  | **Actual** | | **Actual** |
|  |  |  |  |  | 20XX/20XX |  | 20XX/20XX |
|  | **1. Department of Education & Skills Income** | | | | | | |
| 3010 | Capitation/Non Pay Budget | | |  |  |  |  |
| 3020 | DEIS Grant | |  |  |  |  |  |
| 3030 | Non Teachers Pay Budget | | |  |  |  |  |
| 3050 | Ancillary/School Support Services Grant | | | |  |  |  |
| 3100 | Secretarial Grant | |  |  |  |  |  |
| 3130 | Caretaker Grant | |  |  |  |  |  |
| 3140 | Special Education Equipment Grant | | | |  |  |  |
| 3150 | Book Grant Income | |  |  |  |  |  |
| 3160 | Book Rental Scheme Grant | | |  |  |  |  |
| 3170 | Special Subject Grant | | |  |  |  |  |
| 3190 | JCSP Grant | |  |  |  |  |  |
| 3200 | Transition Year Grant | | |  |  |  |  |
| 3210 | Leaving Certificate Applied Grant | | | |  |  |  |
| 3220 | Grant for Traveller Students | | |  |  |  |  |
| 3230 | ICT Grant Non Capital | | |  |  |  |  |
| 3240 | Supervision and Substitution Grant | | | |  |  |  |
| 3245 | Physics/Chemistry Grant | | |  |  |  |  |
| 3255 | State Exam Income | |  |  |  |  |  |
| 3270 | Sports Complex Grant | | |  |  |  |  |
| 3275 | Minor Works Grant-Non Capital | | | |  |  |  |
| 3290 | Other Non Capital DES Grants Income | | | |  |  |  |
| 3291 | Scoileanna Lan Ghaeilge Grant | | |  |  |  |  |
| 3292 | Standardised Testing Grant | | |  |  |  |  |
| 3293 | July Provision Grant | |  |  |  |  |  |
| 3294 | Bus Escort Grant | |  |  |  |  |  |
|  | ***Total Department of Education & Skills Income*** | | | | 0 |  | 0 |
|  | **2. Other State Income** | | | | | |  |
| 3295 | Department of Children and Youth Affairs Income | | | |  |  |  |
| 3296 | DEASP School Meals Grant | | |  |  |  |  |
| 3297 | Erasmus Income | |  |  |  |  |  |
| 3298 | HSE Funding | |  |  |  |  |  |
| 3299 | Other State Funding | |  |  |  |  |  |
|  | ***Total Other State Income*** | | |  | 0 |  | 0 |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Enter School Name Here** | | |  | | |  |  |  |
| **Detailed Income and Expenditure Account for the year ended** | | | | | | | | **31 August 20XX** | |
|  | **Income** |  |  |  | | | **Actual** | | **Actual** |
|  |  |  |  |  | | | 20XX/20XX |  | 20XX/20XX |
|  | **3. School Generated Income** | | | | | | | |  |
| 3300 | Education Fees (Fee Paying Schools) | | | |  |  |  |  |  |
| 3310 | Transition Year Income | | | | |  |  |  |  |
| 3330 | Book Rental Scheme Income | | | | |  |  |  |  |
| 3335 | Classroom Books Income | | | | |  |  |  |  |
| 3350 | Hire of Facilities Rental Income | | |  | | |  |  |  |
| 3360 | Sports Complex Income | | |  | | |  |  |  |
| 3370 | Locker Income | |  |  | | |  |  |  |
| 3375 | Journals and Year Book Income | | | | | |  |  |  |
| 3390 | School Administration Charges | | |  | | |  |  |  |
| 3410 | Adult Education Income | | |  | | |  |  |  |
| 3420 | Canteen Income | |  |  | | |  |  |  |
| 3430 | Tuck Shop Income | |  |  | | |  |  |  |
| 3440 | Uniforms Income | |  |  | | |  |  |  |
| 3450 | Religion/Ethos Income | | |  | | |  |  |  |
| 3490 | After School Study/Club Income | | | | | |  |  |  |
| 3495 | Mock Exam Income | |  |  | | |  |  |  |
| 3500 | Games Income | |  |  | | |  |  |  |
| 3510 | Bus Income | |  |  | | |  |  |  |
| 3520 | School Musical/Drama Income | | |  | | |  |  |  |
| 3530 | School Tours Income | | |  | | |  |  |  |
| 3531 | School Swimming Income | | |  | | |  |  |  |
| 3535 | Student Insurance Income | | |  | | |  |  |  |
| 3540 | Pre-School Income | |  |  | | |  |  |  |
| 3550 | Reimbursable Income | | |  | | |  |  |  |
| 3570 | Other School Generated Income | | | | | |  |  |  |
| 3572 | School Arts and Crafts Income | | |  | | |  |  |  |
| 3573 | School Irish Dance Income | | |  | | |  |  |  |
| 3574 | Restricted School Fundraising (Non Capital) | | | | | |  |  |  |
| 3575 | Unrestricted School Fundraising (Non Capital) | | | | | |  |  |  |
| 3580 | Discounts Given | |  |  | | |  |  |  |
|  | ***Total School Generated Income*** | | | | | | 0 |  | 0 |
|  | **4. Other Income** | | | | | | |  |  |
| 3650 | Voluntary Contributions | | |  | | |  |  |  |
| 3700 | Income from Parents Association | | | | | |  |  |  |
| 3770 | Insurance Claim Income | | |  | | |  |  |  |
| 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*** | | |  | | | 0 |  | 0 |
|  |  |  |  |  | | |  |  |  |
|  | **TOTAL INCOME** | | |  | | | 0 |  | 0 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Enter School Name Here** | | |  |  |  |  |
| **Detailed Income and Expenditure Account for the year ended** | | | | | | **31 August 20XX** | |
|  | **Expenditure** | |  |  | **Actual** | | **Actual** |
|  | **5. Education Salary** |  |  |  | 20XX/20XX |  | 20XX/20XX |
|  |  | | | |  |  |  |
| 4110 | Substitute Teachers Expense | | |  |  |  |  |
| 4111 | Privately Paid Teachers Expense | | | |  |  |  |
| 4150 | Supervision and Substitution Salaries Expense | | | |  |  |  |
| 4155 | State Exam Aides Salaries Expense | | | |  |  |  |
| 4170 | Adult Education Salaries Expense | | | |  |  |  |
| 4190 | After School Study/Club Salaries Expense | | | |  |  |  |
| 4194 | July Provision Expense | | |  |  |  |  |
| 4196 | Bus Escort Salary Expense | | |  |  |  |  |
|  | ***Total Education Salary*** | | |  | 0 |  | 0 |
|  | **6. Education Other Expenditure** | | | |  |  |  |
| 4310 | Teaching Aids Expense | | |  |  |  |  |
| 4330 | Religion/Ethos Expense | | |  |  |  |  |
| 4350 | Art Expense | |  |  |  |  |  |
| 4370 | Home Economics Expense | | |  |  |  |  |
| 4390 | Science Expense | |  |  |  |  |  |
| 4410 | Non Capital Computers / IT Expense | | | |  |  |  |
| 4430 | Woodwork / Building Construction Expense | | | |  |  |  |
| 4450 | Metalwork / Engineering Expense | | | |  |  |  |
| 4470 | Technology Expense | |  |  |  |  |  |
| 4490 | Other Subjects Expense | | |  |  |  |  |
| 4550 | Leaving Cert Applied Expense | | |  |  |  |  |
| 4570 | LCVP Expense | |  |  |  |  |  |
| 4590 | Transition Year Expense | | |  |  |  |  |
| 4610 | Learning Support Expense | | |  |  |  |  |
| 4620 | Teacher Inservice and Training Expense | | | |  |  |  |
| 4630 | Career Guidance Expense | | |  |  |  |  |
| 4640 | Library Expense | |  |  |  |  |  |
| 4650 | Physical Education Expense | | |  |  |  |  |
| 4670 | Games (excl. travel) Expense | | |  |  |  |  |
| 4671 | Travel Games Expense | | |  |  |  |  |
| 4690 | Bus Hire Expense | |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Enter School Name Here** | | |  |  |  |  | |
| **Detailed Income and Expenditure Account for the year ended** | | | | | | **31 August 20XX** | |
|  | **Expenditure** | |  |  | **Actual** | | **Actual** | |
|  |  |  |  |  | 20XX/20XX |  | 20XX/20XX | |
|  | **6. Education Other Expenditure Cont'd** | | | |  |  |  | |
| 4710 | School Tours Expense | | |  |  |  |  | |
| 4720 | School Musical/Drama Expense | | | |  |  |  | |
| 4730 | Book Grant Expense | |  |  |  |  |  | |
| 4740 | Book Rental Scheme Expense | | |  |  |  |  | |
| 4750 | Mock Examinations Expense | | |  |  |  |  | |
| 4760 | School Yearbook/Journal Expense | | | |  |  |  | |
| 4770 | Trophies and Prizes Expense | | |  |  |  |  | |
| 4780 | Uniform Expense | |  |  |  |  |  | |
| 4810 | Home School Liaison Expense | | |  |  |  |  | |
| 4815 | School Excellence Fund- Step up Project Expense | | | |  |  |  | |
| 4850 | Student Council Expense | | |  |  |  |  | |
| 4910 | Other Educational Expense | | |  |  |  |  | |
| 4911 | Department of Children and Youth Affairs Activities Expense | | | |  |  |  | |
| 4912 | DEASP Grants - School Meals Grant Expense | | | |  |  |  | |
| 4913 | Erasmus Expense | |  |  |  |  |  | |
| 4914 | Other Non Capital DES Grants Expense | | | |  |  |  | |
| 4916 | Student Insurance Expense | | |  |  |  |  | |
| 4917 | Standardised Testing Expense | | |  |  |  |  | |
| 4918 | Designated Expenditure (Non Capital) | | | |  |  |  | |
| 4919 | Special Educational Equipment (Non Capital) Expense | | | |  |  |  | |
| 4920 | School Irish Dance Expense | | |  |  |  |  | |
| 4921 | School Swimming Expense | | |  |  |  |  | |
| 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 Expense | | | |  |  |  | |
| 4930 | Pre-School Expense | |  |  |  |  |  | |
|  | ***Total Education Other Expenditure*** | | | | 0 |  | 0 | |
|  |  |  |  |  |  |  |  | |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Enter School Name Here** | | |  | |  | |  | |  | |
| **Detailed Income and Expenditure Account for the year ended** | | | | | | | **31 August 20XX** | | | |
|  | **Expenditure** | |  |  | | **Actual** | | | **Actual** | |
|  |  |  |  |  | | 20XX/20XX |  | | 20XX/20XX | |
|  | **7. Repairs, Maintenance & Establishment** | | | | | | | |  | |
| 5010 | Caretaker Wages Expense | | |  | |  |  | |  | |
| 5020 | Caretaker Sports Complex Wages Expense | | | | |  |  | |  | |
| 5030 | Caretaker Pension Expense | | |  | |  |  | |  | |
| 5110 | Cleaners Wages Expense | | |  | |  |  | |  | |
| 5112 | Cleaners' Pension Expense | | |  | |  |  | |  | |
| 5150 | Contract Cleaners Expense | | |  | |  |  | |  | |
| 5170 | Cleaning Materials Expense | | |  | |  |  | |  | |
| 5310 | Repairs to Buildings and Grounds Expense | | | | |  |  | |  | |
| 5315 | Minor Works Grant (Non Capital) Expense | | | | |  |  | |  | |
| 5350 | Repairs to Furniture, Fittings and Equipment Expense | | | | |  |  | |  | |
| 5400 | Security Expense | |  |  | |  |  | |  | |
| 5450 | Insurance Expense | |  |  | |  |  | |  | |
| 5510 | Heating Expense | |  |  | |  |  | |  | |
| 5550 | Light and Power Expense | | |  | |  |  | |  | |
| 5551 | Rent Expense | |  |  | |  |  | |  | |
| 5610 | Water Rates and Refuse Expense | | | | |  |  | |  | |
| 5700 | Licence Fee to Patron/Trustee Expense | | |  | |  |  | |  | |
| 5710 | Repairs to Sports Complex | | | | |  |  | |  | |
| 5800 | Other Repairs and Maintenance Expense | | | | |  |  | |  | |
|  | ***Total Repairs, Maintenance & Establishment*** | | | | | 0 |  | | 0 | |
|  | **8. Administration** | | |  | |  |  | |  | |
| 6010 | Clerical Officers/Secretarial Wages Expense | | | | |  |  | |  | |
| 6050 | Clerical Officers/Secretarial Pension Expense | | | | |  |  | |  | |
| 6100 | Recruitment Expense | | |  | |  |  | |  | |
| 6150 | Advertising / Public Relations Expense | | | | |  |  | |  | |
| 6210 | Postage Expense | |  |  | |  |  | |  | |
| 6250 | Telephone Expense / SMS Text | |  |  | |  |  | |  | |
| 6300 | Printing and Stationery Expense | | |  | |  |  | |  | |
| 6305 | Photocopying Expense | | |  | |  |  | |  | |
| 6350 | Office Equipment (Non Capital) Expense | | | | |  |  | |  | |
| 6355 | Computer Equipment (Non Capital) Expense | | | | |  |  | |  | |
| 6400 | Accounting / Auditing Expense | | |  | |  |  | |  | |
| 6450 | Other Professional Fees Expense | | | | |  |  | |  | |
| 6500 | Travel and Subsistence Expense | | | | |  |  | |  | |
| 6600 | Principals Expenses | |  |  | |  |  | |  | |
| 6650 | Board of Management Expense | | |  | |  |  | |  | |
| 6700 | Annual Subscriptions Expense | | |  | |  |  | |  | |
| 6730 | In School Administration System Expense | | | | |  |  | |  | |
| 6731 | Accounting / Payroll Software Expense | | | | |  |  | |  | |
| 6750 | Donations to Charity | |  |  | |  |  | |  | |
| 6755 | Medical and First Aid Expense | | |  | |  |  | |  | |
| 6780 | Staff Room Expenses | | |  | |  |  | |  | |
| 6800 | Hospitality Expense | |  |  | |  |  | |  | |
| 6830 | Tuck Shop Expense | |  |  | |  |  | |  | |
| 6860 | Canteen Expense | |  |  | |  |  | |  | |
| 6900 | Other Administration Expenses | | | |  |  |  | |  | |
|  | ***Total Administration Expenditure*** | | | |  | 0 |  | | 0 | |
|  |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Enter School Name Here** | | |  |  |  | |  |
|  | **Detailed Income and Expenditure Account for the year ended** | | | | | | **31 August 20XX** | | |
|  |  |  |  |  | **Actual** | | | **Actual** |
|  |  |  |  |  | 20XX/20XX |  | | 20XX/20XX |
|  |  |  |  |  |  |  | |  |
|  | **9. Financial** | |  |  |  |  | |  |
| 7300 | Leasing Expenses | |  |  |  |  | |  |
| 7320 | Loan Charges Expense | | |  |  |  | |  |
| 7400 | Bank Interest Expense | | |  |  |  | |  |
| 7450 | Bank Charges Expense | | |  |  |  | |  |
| 7500 | Pensioners Payroll Expense | | |  |  |  | |  |
| 7800 | Reimbursable Expenses | | |  |  |  | |  |
| 7850 | Discounts Received | |  |  |  |  | |  |
|  | ***Total Financial Expenses*** | | |  | 0 |  | | 0 |
|  |  |  |  |  |  |  | |  |
|  | **10. Depreciation** | |  |  |  |  | |  |
| 8000 | Annual Depreciation: Buildings | | |  |  |  | |  |
| 8020 | Annual Depreciation: Fixtures, Fittings and Equipment | | | |  |  | |  |
| 8040 | Annual Depreciation: Motor Vehicles | | | |  |  | |  |
| 8060 | Annual Depreciation: Computer Equipment | | | |  |  | |  |
| 8080 | Annual Depreciation: Other | | |  |  |  | |  |
|  | ***Total Depreciation*** | | |  | 0 |  | | 0 |
|  |  |  |  |  |  |  | |  |
|  |  |  |  |  |  |  | |  |
|  | **TOTAL EXPENDITURE** | | |  | 0 |  | | 0 |
|  |  |  |  |  |  |  | |  |
|  |  |  |  |  |  |  | |  |
|  | **SURPLUS / DEFICIT** | | |  | 0 |  | | 0 |
|  |  |  |  |  |  |  | |  |
|  |  |  |  |  |  |  | |  |
|  | 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. | | | | | | | | |
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| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Enter School Name Here** | | |  |  |  |  |
|  | **Financial Report to Parents** | | | | |  |  |
|  |  |  |  |  |  |  |  |
|  | **Summary Financial Statement for the School Year 20XX/20XX** | | | | |  |  |
|  |  |  |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
|  |  |  |
| **Income** |  | **€** |
| Department of Education and Skills Funding |  |  |
| Other State Funding |  |  |
|  |  |  |
| School Income | Parent Voluntary Contributions |  |
|  | Rental School Property |  |
|  | Fundraising |  |
|  | Parents Association |  |
|  | Other Income |  |
|  |  |  |
| **Total Income** |  | 0 |
|  |  |  |
| **Expenditure** |  |  |
| Education Expenditure | Classroom Materials and Teaching Aids |  |
|  | All Other Education Related Expenditure |  |
|  |  |  |
| School Maintenance | Light, Heat and Power |  |
|  | Insurance |  |
|  | Cleaning and waste disposal |  |
|  | Rent, Rates and Local Charges |  |
|  | All Other Caretaking and Maintenance |  |
|  |  |  |
| School Administration | Printing, Postage and Stationary |  |
|  | In-School Administration Systems |  |
|  | Telephone/SMS |  |
|  | All other Administration Expenses |  |
|  |  |  |
|  |  |  |
| Financial | Bank Charges, Interest, Leasing |  |
|  |  |  |
| **Total Expenditure** |  | 0 |
|  |  |  |
| **Surplus (Deficit) for the year** |  | 0 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | |  | **Enter School Name Here** | | |  |  |  |  | |  |  |  |  |  |  |  |  | |  | **Financial Report to Parents** | | | | |  |  | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  | **Summary Financial Statement for the School Year 20XX/20XX** | | | | |  |  | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  | **Capital Projects** | |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  | Income |  |  | Department Capital Grants Income | |  |  | |  |  |  |  | Other Capital Income | |  |  | |  |  |  |  |  | |  |  | |  |  |  |  |  |  |  | 0 | |  | Less: Expenditure |  |  | Department Capital Grants Expenditure | |  |  | |  |  |  |  | Other Capital Expenditure | |  |  | |  |  | |  |  |  |  | 0 | |  |  |  |  |  |  |  | | **Surplus (Deficit) for the year** | | | | |  | 0 | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  | |