



# Preparation of accounts for Schools under the remit of the FSSU

|  |          |
|--|----------|
| <b>1. Introduction</b>                                       | <b>3</b> |
| <b>2. Legislative and Regulatory Framework</b>               | <b>3</b> |
| <b>3. Format of Annual Accounts</b>                          | <b>4</b> |
| <b>4. Annual Online Submission process</b>                   | <b>4</b> |
| <b>5. Preparing school accounts for the first time</b>       | <b>4</b> |
| 5.1. Opening Balances  | 4        |
| 5.2. Fixtures/Fittings & Equipment                           | 5        |
| 5.3. Computer/ICT Equipment                                  | 5        |
| 5.4. Land and Buildings                                      | 5        |
| 5.5. Comparatives  | 5        |
| <b>6. Income</b>   | <b>5</b> |
| 6.1. Department of Education and Skills Income               | 5        |
| 6.2. Other State Income                                      | 5        |
| 6.3. School Generated Income                                 | 5        |
| 6.4. Other Income  | 5        |
| 6.4.1. Voluntary Contributions                               | 5        |
| 6.4.2. Charitable Donations                                  | 5        |
| 6.4.3. Parents Association/Councils Funding                  | 5        |
| 6.4.4. Donations   | 5        |
| 6.4.5. Restricted and Non restricted Fundraising Expenditure | 5        |
| <b>7. Expenditure</b>  | <b>6</b> |
| 7.1 Education Salaries                                       | 6        |
| 7.2 Education Other  | 6        |
| 7.3 Repairs, Maintenance, Establishment                      | 7        |
| 7.4 Administration   | 7        |
| 7.5 Financial  | 7        |
| 7.6 Depreciation   | 7        |
| <b>8. Balance Sheet</b>                                      | <b>7</b> |
| 8.1. Land and Buildings                                      | 7        |
| 8.2. ICT, Fixtures, Fittings and Equipment Grants            | 10       |

|   |    |
|---|----|
| <b>9. Current Assets</b>  | 13 |
| 9.1 Debtors and Prepayments   | 13 |
| 9.2 Grants Due from State Exams Commission or Retention<br>monies due on Capital Projects | 13 |
| 9.3 Bank accounts   | 13 |
| 9.4 Parents Association/Council Bank Accounts   | 13 |
| <b>10. Current Liabilities</b>  | 14 |
| 10.1. School Generated Income received in advance   | 14 |
| 10.2. Grants received in advance  | 14 |
| 10.3. Ringfenced Grants Unspent   | 15 |
| 10.4. Special Equipment Grants received for specific student                              | 15 |
| <b>11. Long Term Liabilities</b>  | 16 |
| <b>12. Contribution to Fixed Assets</b>   | 16 |
| 12.1 Other Capital Grants   | 16 |
| 12.2 Land and Buildings   | 16 |
| 12.3 Building Fund Account  | 16 |
| <b>13. Appendices</b>   |    |
| Appendix A Circular Number: 0060/2017   | 17 |
| Appendix B Circular Number: 0002/2018   | 21 |
| Appendix C Education Act 1998 - Section 15 and Section 18                                 | 29 |
| Appendix D Chart of Accounts  | 31 |
| Appendix E Sample of School Accounts  | 37 |
| Appendix F User Manual  | 58 |
| Appendix G BOM Confirmation Letter  | 81 |

## 1. Introduction

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 past 14 years. All boards of management (boards) of Primary, Voluntary Secondary and Community and Comprehensive schools are obliged to prepare a set of annual accounts. The annual accounts must be approved by the Chairperson and another member of the board. Under DES Circulars [0060/2017](#) and [0002/2018](#), it is stated that the annual accounts are to be prepared and submitted in a format outlined by the FSSU. The purpose of this document is to provide guidance to external accountants/auditors in the preparation and submission of annual accounts.

## 2. Legislative and Regulatory Framework

The legislative and regulatory framework governing schools in the Primary, Voluntary Secondary and Community and Comprehensive sectors can be summarised as follows:

- The **Education Act 1998** provides a statutory basis for the education system. It sets out the rights and responsibilities for all involved in education.
- The **Department of Education and Skills (DES)** has the statutory responsibility to implement the Education Act including the funding of recognised schools and accountability for such funding.
- The **Financial Support Services Unit (FSSU)** has issued guidelines that are applicable to all areas of the school's operations including activities not funded by the DES.
- The **Trustees / Patrons** of boards exercise a general supervisory role and are ultimately responsible for the financial well-being of the school. The governing document for each sector provides details of their requirements.
- The **Charities Act 2009** applies to all boards as each school is classified as a charity. All boards are required to register with the Charities Regulator. The FSSU submit information on behalf of boards from the accounts submitted online by the external school accountant/auditor.
- **Revenue Commissioners** requirements for PAYE, VAT and RCT and other relevant taxes. Board of Management Relevant Contracts Tax/Value Added Tax.
- The **Central Statistics Office** requires all boards to submit financial information. The FSSU submit this information on behalf of boards from the accounts submitted online by the external accountant/auditor.

### 3. Format of Annual Accounts

A standardised format for the preparation of annual accounts has been approved by the Department of Education and Skills. The annual accounts must be prepared using the **chart of accounts** developed by the FSSU. The FSSU will only accept accounts that are prepared using the approved format. The annual accounts should be prepared for the year ending August 31st each year to coincide with the academic year. The FSSU has developed a detailed sample format of **school accounts** (See Appendix E).

The board is also required to provide a financial report to parents of pupils in the school. The FSSU has developed a recommended template for the **parent's report** (See Appendix E). External accountants/auditors are requested to prepare the parent's report for the board as part of the year end process.

### 4. Annual Online Submission process

A system of online submission of accounts has been approved by the Department of Education and Skills and will be in operation in the Primary and Voluntary Secondary school sectors from the year ended 31st August 2019. The first year of submission for the Community and Comprehensive schools will be for the school year 2019/2020. External school accountants/auditors will access a secure online cloud-based system to input the board's trial balance and to upload the PDF copy of the approved accounts. This process will ensure compliance for the board with the Department of Education and Skills, the Central Statistics Office and the Charities Regulator. See Appendix F for the **User Manual**.

In order to complete the submission process, the accountant/auditor must hold a current Practising Certificate, have Professional Indemnity Insurance and be a member of a Prescribed Accountancy Body under the supervision of IAASA.

**The deadline for the submission of the 2018/2019 annual accounts is the 28th February 2020.**

The annual accounts will be accompanied by a separate confirmation letter completed by the board (See Appendix G). This will allow the external accountant/auditor to submit data to the online portal which is required by the Charities Regulator and the Central Statistics Office.

### 5. Preparing school accounts for the first time:

**This is applicable to Primary schools.**

**5.1 Opening Balances** – In the first year of preparation of school accounts, the opening balance should be posted to 'surplus brought forward' nominal code 2710.

- The opening balances to be brought in include;
- Bank accounts opening balances
- Outstanding supplier balances
- Debtors and prepayments
- Accrued grants/ring fenced grants unspent e.g. ICT grant
- Revenue liabilities

- 5.2 Fixtures/Fittings & Equipment** – Where substantial purchases have been made in the last five years, these assets should be included in the opening balances.
- 5.3 Computer/ICT Equipment** - Where substantial purchases have been made in the last three years, these assets should be included in the opening balances.
- 5.4 Land and Buildings** - It is not necessary to include a value for land and buildings where they are not owned and controlled by the board.
- 5.5 Comparatives** - will not be required in the first year of reporting

## 6. Income

- 6.1 Department of Education and Skills Income** The main source of school income is grants payable to schools in the Free Education Scheme **both** on a per capita basis and for specific purposes. Many of the grants received by schools go into the general school fund to pay for school expenditures, as outlined below. However, some grants and income received may only be used for specific purposes. See section 10.3 on Ringfenced grants.
- 6.2 Other State Income** Income received from other state bodies (Example: School Meals Grants received from the DEASP, HSE Funding)
- 6.3 School Generated Income** This is income generated within the school from various activities or ventures such as locker rental, school administration charges and income from games and books. Fees charged by fee charging schools are included in this category.
- 6.4 Other Income**
  - 6.4.1 Voluntary Contributions** - Contributions received from parents on a voluntary basis not connected to specific school activities.
  - 6.4.2 Charitable Donations** - A number of boards are availing of tax relief on Charitable Donations under the Taxes **Consolidation** Act 1997. It has been brought to our attention that some schools are not in compliance with the requirements of the scheme and are including income from transition year students, books and other payments which confer benefits on those making the payments. Boards not in compliance could be subject to significant penalties by Revenue.
  - 6.4.3 Parents Association/Councils Funding** – All funds generated from the activities of the Parents' Association/Council are included in this section.
  - 6.4.4 Donations** - Donations and gifts received are included in this section.
  - 6.4.5 Restricted and Non restricted Fundraising** - Fundraising income must be allocated to restricted or non restricted codes. Annual accounts must adequately identify, distinguish and report upon unrestricted, restricted and designated income to enable adequate

reporting of income and reserves.

The Charities Regulator has issued a detailed guideline for charities - **Guideline for Charitable Organisations on Fundraising from the Public.**

## 7. Expenditure

### Current Expenditure:

**7.1 Education – Salaries:** All salaries to part-time and substitute teachers and payments to teachers for education related services including all PAYE, USC and PRSI and all payments under the Supervision and Substitution scheme.

**7.2 Education – Other:** Expenditure includes all teaching aids, consumable materials and all expenses related to curriculum and education activities.

ICT Grants Non-Capital - Code 3230 ICT Infrastructure Grant code should only relate to the proportion of the ICT grant that relates to non-capital ICT items.

For instance, under the ICT grant, there is scope to spend monies on cloud-based tools and software applications or other learning platforms that may not be capital items. Therefore, these items would not be capitalised and are treated as follows:

### **GRANT INCOME RECEIVED:**

| Action         | Debit/Credit | Nominal Code | Description                     |
|----------------|--------------|--------------|---------------------------------|
| Grant received | DR           | 1800         | Current Bank Account            |
|                | CR           | 2171         | Other ringfenced grants unspent |

### **WHEN GRANT IS SPENT:**

| Action         | DR/CR | Nominal Code | Description                      |
|----------------|-------|--------------|----------------------------------|
| Item purchased | DR    | 4410         | Non-capital Computers/IT Expense |
|                | CR    | 1800         | Current Bank Account             |

| Action   | DR/CR | Nominal Code | Description                     |
|--|-------|--------------|---------------------------------|
| Journal to reflect ICT Non-capital grant spend | DR    | 2171         | Other ringfenced grants unspent |
|  | CR    | 3230         | ICT Grant Non-capital           |

**7.3 Repairs, Maintenance and Establishment:** Current expenditure related to the upkeep and maintenance of school buildings, grounds, furniture, fittings and equipment, caretaking costs, cleaning, insurance, light, power and heating.

**7.4 Administration:** Administrative salaries and services, printing, postage, telephone and stationery.

**7.5 Financial:** Bank interest and charges.

**7.6 Depreciation**

## 8. Balance Sheet

### 8.1 Land and Buildings

Funds received for land and buildings are not reflected as fixed assets in the Balance Sheet of a school as set out in Section 15(3) Education Act – “For the avoidance of doubt, nothing in this Act shall confer or be deemed to confer on the board any right over or interest in the land and buildings of the school for which that board is responsible.”

Summer Works Schemes of a capital nature should also be treated in this way.

The accounting treatment is as follows:

#### **GRANTS RECEIVED FROM THE DEPARTMENT OF EDUCATION AND SKILLS FOR A BUILDING PROJECT:**

| Action                                   | DR/CR | Nominal Code | Description                       |
|--|-------|--------------|-----------------------------------|
| Capital Building grant received from DES | DR    | 1800         | Current Bank Account              |
|  | CR    | 3900         | DES Capital Building Grant Income |

| Action                           | DR/CR | Nominal Code | Description                        |
|----------------------------------|-------|--------------|------------------------------------|
| Capital Building DES grant spent | DR    | 3940         | DES Capital Building Grant Expense |
|                                  | CR    | 1800         | Current Bank Account               |



**ACCOUNTING TREATMENT FOR FUNDRAISING FOR BUILDING PROJECT:**

| Action   | DR/CR | Nominal Code | Description                         |
|--|-------|--------------|-------------------------------------|
| Income from Fundraising Committees for capital work on buildings | DR    | 1800         | Current Bank Account                |
|  | CR    | 3901         | Capital Building Fundraising Income |

| Action  | DR/CR | Nominal Code | Description                          |
|---|-------|--------------|--------------------------------------|
| Spend of Fundraising Committees for capital work on buildings | DR    | 3960         | Capital Building Fundraising Expense |
|   | CR    | 1800         | Current Bank Account                 |

**ACCOUNTING TREATMENT FOR PARENTS ASSOCIATION FUNDRAISING FOR A BUILDING PROJECTS**

| Action                               | DR/CR | Nominal Code | Description                                     |
|--------------------------------------|-------|--------------|---|
| Income from parents for capital work | DR    | 1800         | Current Bank Account                            |
|                                      | CR    | 3902         | Parents Contribution to Capital Projects Income |

| Action  | DR/CR | Nominal Code | Description                                     |
|---|-------|--------------|---|
| Spend of parent's contributions to capital work | DR    | 3970         | Parents Contribution to Capital Project Expense |
|   | CR    | 1800         | Current Bank Account                            |

## Removal of Land and Buildings from the Balance Sheet of the board

Land and buildings of a school are in most cases the property of the Patron/Trustees.

Boards and Patrons/Trustees are advised to consider whether land and buildings should be accounted for on the boards balance sheet. Where a decision is taken to remove land and buildings from the balance sheet, a Building Fund Account should be created into which the original cost of the land and buildings is transferred together with contributions towards the cost of these land and buildings e.g State Grants, Fund Raising, Parents' Contributions, Donations, Trustee Contributions etc. This is a change in accounting policy and gives rise to a prior year adjustment.

*The accounting treatment is as follows*

| Action  | DR/CR | Nominal Code | Description                 |
|---|-------|--------------|-----------------------------|
| Transfer the cost of Land and Building to Building Fund Account | DR    | 3995         | Building Fund Account       |
|   | CR    | 1400         | Capital: Land and Buildings |

| Action                                      | DR/CR | Nominal Code | Description                                    |
|---|-------|--------------|--|
| Write back depreciation to Retained Surplus | DR    | 1410         | Accumulated Depreciation on Land and Buildings |
|   | CR    | 2710         | Surplus brought forward                        |

| Action  | DR/CR | Nominal Code | Description                       |
|---|-------|--------------|-----------------------------------|
| Transfer the contributions to the cost of Land and Buildings to Building Fund Account | DR    | 3900         | DES Capital Building grant income |
|   | CR    | 3995         | Building Fund Account             |

| Action                                       | DR/CR | Nominal Code | Description                                      |
|--|-------|--------------|--|
| Write back amortisation to Retained Surplus. | DR    | 2710         | Surplus brought forward                          |
|  | CR    | 3906         | Accumulated Amortisation Capital Building Income |

## 8.2 ICT, Fixtures, Fittings and Equipment Grant

*When ICT grant monies received:*

| Action                | DR/CR | Nominal Code | Description                     |
|-----------------------|-------|--------------|---------------------------------|
| Grant Monies Received | DR    | 1800         | Current Bank Account            |
|                       | CR    | 2171         | Other ringfenced grants unspent |

*When ICT item is purchased:*

| Action                                | DR/CR | Nominal Code | Description                     |
|---------------------------------------|-------|--------------|---------------------------------|
| Item Purchased                        | DR    | 1460         | Capital Computer Equipment      |
|                                       | CR    | 1800         | Current Bank Account            |
| Action                                | DR/CR | Nominal Code | Description                     |
| Transfer of Grant to Capital Reserves | DR    | 2171         | Other ringfenced grants unspent |
|                                       | CR    | 3921         | ICT Capital Grant Income        |

| Action                | DR/CR | Nominal Code | Description  |
|-----------------------|-------|--------------|--|
| Amortisation of grant | DR    | 3926         | Accumulated Amortisation of ICT Capital Grant Income |
|                       | CR    | 3840         | Amortisation of grants                               |

| Action                                     | DR/CR | Nominal Code | Description                                 |
|--|-------|--------------|---|
| Depreciation of Capital Computer Equipment | DR    | 8060         | Depreciation of Capital Computer Equipment  |
|  | CR    | 1470         | Accumulated Depreciation Computer Equipment |

**Note 1:** ICT Grant spent should be amortised to the I&E over 3 years

**Note 2:** ICT Depreciation Policy. Items depreciated over 3 years

### Other Equipment Grants

As part of a large-scale project, a board may receive a large one-off grant for Fixtures, Fittings and Equipment. In this instance, the below is the accounting treatment

***When grant monies received:***

| Action                | DR/CR | Nominal Code | Description                     |
|-----------------------|-------|--------------|---------------------------------|
| Grant Monies Received | DR    | 1800         | Current Bank Account            |
|                       | CR    | 2171         | Other ringfenced grants unspent |

| Action         | DR/CR | Nominal Code | Description                               |
|----------------|-------|--------------|---|
| Item Purchased | DR    | 1420         | Capital: Fixtures, Fittings and Equipment |
|                | CR    | 1800         | Current Bank Account                      |

| Action                                      | DR/CR | Nominal Code | Description                     |
|---|-------|--------------|---------------------------------|
| Transfer of Grant Spent to Capital Reserves | DR    | 2171         | Other ringfenced grants unspent |
|   | CR    | 3920         | DES Equipment Grants Income     |

| Action                | DR/CR | Nominal Code | Description  |
|-----------------------|-------|--------------|--|
| Amortisation of grant | DR    | 3925         | Accumulated Amortisation of Capital Equipment Income |
|                       | CR    | 3840         | Amortisation of grants                               |

| Action   | DR/CR | Nominal Code | Description  |
|--|-------|--------------|--|
| Depreciation of Fixtures, Fittings and Equipment | DR    | 8020         | Annual Depreciation: Fixtures, Fittings and Equipment      |
|  | CR    | 1430         | Accumulated Depreciation: Fixtures, Fittings and Equipment |

**Note 1:** Grant spent should be amortised to the I&E over 5 years

**Note 2:** Fixtures, Fittings and Equipment Depreciation Policy. Items depreciated over 5 years

## **9 Current Assets**

### **9.1 Debtors and Prepayments**

This section includes service contracts, insurance claims due

### **9.2 Grants Due from State Exams Commission or Retention monies due on Capital projects**

### **9.3 Bank Accounts**

The number of school bank accounts must be kept to a minimum. All monies received for the benefit of the school should be lodged in the main school bank account. The maintenance of proper books and records in a standardised format will facilitate the analysis of the sources of income and patterns of expenditure. This reduces the need for separate bank accounts for the various sources of funding. All school bank accounts should be addressed to the secretary of the board at the school address.

All school bank accounts are to be included in the annual accounts, including:

- School Current and Deposit Accounts
- Credit Union Accounts
- Credit Card Accounts
- Fundraising Accounts
- Building Project Accounts
- Linked/common Bank Accounts
- Student Council Accounts
- All accounts held by the Parents Association/Council

### **9.4 Parents Association/Council Bank Accounts**

Where a Parents' Association/Council raises funds in the name of the school, the board must ensure that the Association has adequate procedures in place to safeguard these funds.

All funds expended by the Parents' Association/Council for the benefit of the school should be channelled through the school bank account. The funds should first be transferred from the Parents' Association/Council to the school bank account and then paid out by the school.

The Parents' Association/Council should present an income and expenditure report at the end of the year and the bank statements for incorporation into the annual school accounts. The Parents' Association/Council bank accounts with supporting documentation should be provided to the board within a month of year end and passed over to the school's external accountant/auditor.

***Parents' Association/Council transactions should be recorded as follows:***

| Action  | DR/CR | Nominal Code | Description                       |
|---|-------|--------------|-----------------------------------|
| Parents' Association/Council Fundraising Income (Non-Capital) | DR    | 1820         | Parents' Association Bank Account |
|   | CR    | 3700         | Income from Parents Association   |

***Fundraising expenses incurred are treated as follows:***

| Action   | DR/CR | Nominal Code | Description                                  |
|--|-------|--------------|--|
| Parents' Association/Council Fundraising Expenditure (Non-Capital) | DR    | 4925         | Unrestricted school fund raising expenditure |
|  | CR    | 1820         | Parents Association Bank Account             |

## **10 Current Liabilities**

### **10.1 School Generated Income received in advance**

Schools may receive income for the following school year in advance for example, Transition Year charges, school administration charges and book rental income etc. This should be posted to code 2105 'School Income received in advance'.

### **10.2 Grants Received in Advance**

Any grants received in the current school year that relates to the following school year and should be accounted for in code 2150 'Grants Received in Advance' when received. E.g. Book Grant

### 10.3 Ringfenced Grants Unspent

The portion of unspent ringfenced grant balances must be accounted for at the end of the year using the relevant balance sheet code (2160-2180) in the chart of accounts.

The following grants are examples of ringfenced grants;

- a. Book Grant
- b. Supervision and Substitution Grant
- c. ICT Grant
- d. Minor Works Grant
- e. HSCL Grant
- f. Summer Works Grant
- g. All Capital Grants
- h. Specialised Equipment Grants
- i. Non-teacher Pay Grant
- j. State Exam income
- k. Bus Escort Grant
- l. Schools Meal Grant
- m. Standardised Testing Grant

### 10.4 Special Equipment Grants received for specific student

***When grant monies received:***

| Action                           | DR/CR | Nominal Code | Description                     |
|----------------------------------|-------|--------------|---------------------------------|
| Special Equipment Grant Received | DR    | 1800         | Current Bank Account            |
|                                  | CR    | 2171         | Other ringfenced grants unspent |

***When item is purchased:***

| Action                      | DR/CR        | Nominal Code        | Description                       |
|-----------------------------|--------------|---------------------|-----------------------------------|
| Special Equipment Purchased | DR           | 4919                | Special Educational Equipment     |
|                             | CR           | 1800                | Current Bank Account Expense      |
|                             | <b>DR/CR</b> | <b>Nominal Code</b> | <b>Description</b>                |
|                             | DR           | 2171                | Other ringfenced grants unspent   |
|                             | CR           | 3140                | Special Education Equipment Grant |



## **11. Long term liabilities**

If a board has a long-term loan with a financial institution or patron, it is accounted for in this section.

## **12. Contribution to Fixed Assets**

**12.1** Other Capital Grants eg ICT, Furniture and Equipment grants

**12.2** Land and Buildings – summary of capital income and expenditure for land and buildings as outlined above

**12.3** Building Fund Account – Accumulated Capital Income and Expenditure for land and buildings brought forward



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**

## Appendix B



**Circular Number: 0002/2018**

**To: The Management of Authorities of each Voluntary Secondary,**

**Community and Comprehensive School.**

### **Operation of the Financial Support Services Unit (FSSU)**

#### **1. Purpose.**

The purpose of this circular is to replace circular M36/05 for Voluntary Secondary Schools and to inform school management authorities of Community and Comprehensive schools of the roll out and operation of the FSSU.

The FSSU has been operating in the Voluntary Secondary Sector since 2005 providing advice and support to schools in financial governance. It is now appropriate to update the Department Circular in order to remind Boards of Management of Voluntary Secondary Schools of their responsibilities in line with Section 18 of the Education Act 1998.

The supports provided by the FSSU will be rolled out to schools in the Community and Comprehensive Sector with effect from 1 January 2018. (Further information is available at Appendix 1 to this circular). This will include standardising arrangements for compliance with accounting requirements under Section 18 of the Education Act 1998 and enhancing current financial support structures for schools.

#### **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 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. What does the FSSU mean for Schools?

- a) The FSSU is an important source of advice and support for 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.
  - 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. The national template is 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 is also available as part of the standardised national template for annual school accounts.

These templates are already in place for Voluntary Secondary Schools and will be introduced on a phased basis for Community and Comprehensive Schools (Further information is available at Appendix 1 to this circular). The use of the FSSU Internal template for monitoring monthly income, expenditure, budget management, cash flow etc. is optional for schools who may wish to continue to use existing templates.

- 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 satisfies the requirement under Section 18 of the Education Act 1998 for schools to make available their accounts for inspection by the Minister.

Arrangements are already in place for the submission of accounts to the FSSU by Voluntary Secondary Schools, including fee-charging schools, where teachers are paid from public funds. The date for submission of the annual accounts to the FSSU remains 28<sup>th</sup> February following the end of the financial year.

Community and Comprehensive Schools will be required to submit accounts to the FSSU in respect of the 2019/20 school year and annually thereafter in the prescribed format and by the relevant deadline (Further information is available at Appendix 1 to this circular).

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, also satisfies the financial reporting obligations placed on schools by the Charities Act 2009.

It also meets 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. In the case of the Community and Comprehensive Sector, this function is being transferred from the Department's Internal Audit Unit to the FSSU from January 2018.

#### **4. What does 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.

#### **5. What does the FSSU mean for Parents?**

A standardised national approach is currently in place in Voluntary Secondary Schools for provision of summary financial information to parents.

This will be introduced in Community and Comprehensive schools for the 2019/20 school year onwards as part of the standardised national template for annual school accounts.

#### **6. 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).



**7. Compliance with the terms of this circular.**

All Boards of Management of Voluntary Secondary, Community and Comprehensive 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.

**8. Data Protection.**

The FSSU operates a strict policy on data protection in compliance with the existing Data Protection legislation.

**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).

**Jill Fannin**  
**Acting Principal Officer**  
**Schools Division Financial**

**January 2018**

## **Community and Comprehensive Schools**

### **Roll out and operation of the Financial Support Services Unit (FSSU)**

#### **FSSU Advisory Committee**

An FSSU Advisory Committee is in place to advise on and support the rollout and operation of the FSSU for the Community and Comprehensive Sector. This Committee includes representatives from the Department, ACCS and the FSSU.

#### **FSSU Templates.**

As indicated at Section 3 b) above, the FSSU have developed a suite of templates for use by Schools. These will be introduced on a phased basis for Community and Comprehensive Schools as outlined at 3 below. The use of the FSSU Internal template for monitoring monthly income, expenditure, budget management, cash flow etc. is optional for schools who may wish to continue to use existing templates.

#### **Timeframe for submission of Accounts to the FSSU.**

It is the responsibility of the Board of Management to ensure financial accounts are submitted to the FSSU by its external accountant/auditor. This satisfies the requirement under Section 18 of the Education Act 1998 for schools to make available their accounts for inspection by the Minister.

Community and Comprehensive Schools will be required to submit accounts to the FSSU in respect of the 2019/20 school year and annually thereafter in the prescribed format and by the relevant deadline.

The following is the timeline with regard to introduction of these arrangements for Community and Comprehensive Schools:

|                                    |   |
|------------------------------------|---|
| <b>January 2018 to August 2019</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>2019/20 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 2021</b>           | This will be the latest date for annual school accounts for the 2019/20 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.

#### **Financial Information to Parents.**

The standardised national approach for provision of summary financial information to parents will be introduced in Community and Comprehensive schools for the 2019/20 school year onwards as part of the standardised national template for annual school accounts.

**Transfer of functions.**

As indicated at Section 3 e) above, schools may be subject to audit by the FSSU as part of its ongoing programme of work. In the case of the Community and Comprehensive Sector, this function is being transferred from the Department's Internal Audit Unit to the FSSU from January 2018.

## Frequently asked Questions

### Financial Support Services Unit (FSSU) Voluntary Secondary, Community and Comprehensive Schools

#### 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 school accounts. Therefore, use of the internal FSSU templates may result in lower accountancy fees for certifying or auditing annual school accounts (as required under Section 18 of the Education Act, 1998) as the information presented to an Accountant will be in a format that will facilitate relevant data for the annual school 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 template for monitoring monthly income, expenditure, budget management, cash flow etc. is optional for schools who may wish to continue to use existing templates.

However, the standardised national template for annual school 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 school accounts by Community and Comprehensive schools?

The following is the timeline:

|                                    |   |
|------------------------------------|---|
| <b>January 2018 to August 2019</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>2019/20 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 2021</b>           | This will be the latest date for annual school accounts for the 2019/20 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).   |

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

Once the annual school accounts have been certified or audited and approved by the Board of Management they should be sent electronically to the FSSU by the external accountant/auditor. This is in addition to any specific requirement of the patron in relation to the submission of annual accounts.

## Appendix C

### Education Act, 1998

#### Section 15.

##### *Functions of a board.*

(1) It shall be the duty of a board to manage the school on behalf of the patron and for the benefit of the students and their parents and to provide or cause to be provided an appropriate education for each student at the school for which that board has responsibility.

(2) A board shall perform the functions conferred on it and on a school by this Act and in carrying out its functions the board shall -

(a) do so in accordance with the policies determined by the Minister from time to time,

(b) uphold, and be accountable to the patron for so upholding, the characteristic spirit of the school as determined by the cultural, educational, moral, religious, social, linguistic and spiritual values and traditions which inform and are characteristic of the objectives and conduct of the school, and at all times act in accordance with any Act of the Oireachtas or instrument made thereunder, deed, charter, articles of management or other such instrument relating to the establishment or operation of the school,

(c) consult with and keep the patron informed of decisions and proposals of the board,

(d) publish, in such manner as the board with the agreement of the patron considers appropriate, the policy of the school concerning admission to and participation in the school, including the policy of the school relating to the expulsion and suspension of students and admission to and participation by students with disabilities or who have other special educational needs, and ensure that as regards that policy principles of equality and the right of parents to send their children to a school of the parents' choice are respected and such directions as may be made from time to time by the Minister, having regard to the characteristic spirit of the school and the constitutional rights of all persons concerned, are complied with,

(e) have regard to the principles and requirements of a democratic society and have respect and promote respect for the diversity of values, beliefs, traditions, languages and ways of life in society, (f) have regard to the efficient use of resources (and, in particular, the efficient use of grants provided under section 12), the public interest in the affairs of the school and accountability to students, their parents, the patron, staff and the community served by the school, and

(g) use the resources provided to the school from monies provided by the Oireachtas to make reasonable provision and accommodation for students with a disability or other special educational needs, including, where necessary, alteration of buildings and provision of appropriate equipment.

(3) For the avoidance of doubt, nothing in this Act shall confer or be deemed to confer on the board any right over or interest in the land and buildings of the school for which that board is responsible.

## **Section 18.**

### *Keeping of accounts and records.*

(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 Chart of Accounts

## Income and Expenditure Codes

| A/C No | Description                                   | Type   | Category                                |
|--------|---|--------|---|
| 3010   | Capitation/Non Pay Budget                     | Income | Department of Education & Skills Income |
| 3020   | DEIS Grant                                    | Income | Department of Education & Skills Income |
| 3030   | Non Teachers Pay Budget                       | Income | Department of Education & Skills Income |
| 3050   | Ancillary/School Support Services Grant       | Income | Department of Education & Skills Income |
| 3100   | Secretarial Grant                             | Income | Department of Education & Skills Income |
| 3130   | Caretaker Grant                               | Income | Department of Education & Skills Income |
| 3140   | Special Education Equipment Grant             | Income | Department of Education & Skills Income |
| 3150   | Book Grant Income                             | Income | Department of Education & Skills Income |
| 3160   | Book Rental Scheme Grant                      | Income | Department of Education & Skills Income |
| 3170   | Special Subject Grant                         | Income | Department of Education & Skills Income |
| 3190   | JCSP Grant                                    | Income | Department of Education & Skills Income |
| 3200   | Transition Year Grant                         | Income | Department of Education & Skills Income |
| 3210   | Leaving Certificate Applied Grant             | Income | Department of Education & Skills Income |
| 3220   | Grant for Traveller Students                  | Income | Department of Education & Skills Income |
| 3230   | ICT Grant Non Capital                         | Income | Department of Education & Skills Income |
| 3240   | Supervision and Substitution Grant            | Income | Department of Education & Skills Income |
| 3245   | Physics/Chemistry Grant                       | Income | Department of Education & Skills Income |
| 3255   | State Exam Income                             | Income | Department of Education & Skills Income |
| 3270   | Sports Complex 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           | Income | Department of Education & Skills Income |
| 3291   | Scoileanna Lan Ghaeilge Grant                 | Income | Department of Education & Skills Income |
| 3292   | Standardised Testing Grant                    | Income | Department of Education & Skills Income |
| 3293   | July Provision Grant                          | Income | Department of Education & Skills Income |
| 3294   | Bus Escort Grant                              | Income | Department of Education & Skills Income |
| 3295   | Department of Children & Youth Affairs Income | Income | Other State Income                      |
| 3296   | DEASP School Meals Grant                      | Income | Other State Income                      |
| 3297   | Erasmus Income                                | Income | Other State Income                      |
| 3298   | HSE Funding                                   | Income | Other State Income                      |
| 3299   | Other State Funding                           | Income | Other State Income                      |
| 3300   | Education Fees (Fee paying schools)           | Income | School Generated Income                 |
| 3310   | Transition Year Income                        | Income | School Generated Income                 |
| 3330   | Book Rental Scheme Income                     | Income | School Generated Income                 |
| 3335   | Classroom Books Income                        | Income | School Generated Income                 |
| 3350   | Hire of Facilities Rental Income              | Income | School Generated Income                 |
| 3360   | Sports Complex Income                         | Income | School Generated Income                 |
| 3370   | Locker Income                                 | Income | School Generated Income                 |
| 3375   | Journals and Year Book Income                 | Income | School Generated Income                 |
| 3390   | School Administration Charges                 | Income | School Generated Income                 |
| 3410   | Adult Education Income                        | Income | School Generated Income                 |
| 3420   | Canteen Income                                | Income | School Generated Income                 |
| 3430   | Tuck Shop Income                              | Income | School Generated Income                 |
| 3440   | Uniforms Income                               | Income | School Generated Income                 |
| 3450   | Religion/Ethos Income                         | Income | School Generated Income                 |
| 3490   | After School Study/Club Income                | Income | School Generated Income                 |
| 3495   | Mock Exam Income                              | Income | School Generated Income                 |
| 3500   | Games Income                                  | Income | School Generated Income                 |
| 3510   | Bus Income                                    | Income | School Generated Income                 |



## Income and Expenditure Codes

| A/C No | Description                                     | Type        | Category                    |
|--------|---|-------------|-----------------------------|
| 3520   | School Musical/Drama Income                     | Income      | School Generated Income     |
| 3530   | School Tours Income                             | Income      | School Generated Income     |
| 3531   | School Swimming Income                          | Income      | School Generated Income     |
| 3535   | Student Insurance Income                        | Income      | School Generated Income     |
| 3540   | Pre-School Income                               | Income      | School Generated Income     |
| 3550   | Reimbursable Income                             | Income      | School Generated Income     |
| 3570   | Other School Generated Income                   | Income      | School Generated Income     |
| 3572   | School Arts and Crafts Income                   | Income      | School Generated Income     |
| 3573   | School Irish Dance Income                       | Income      | School Generated Income     |
| 3574   | Restricted School Fundraising (Non Capital)     | Income      | School Generated Income     |
| 3575   | Unrestricted School Fundraising (Non Capital)   | Income      | School Generated Income     |
| 3580   | Discounts Given                                 | Income      | School Generated Income     |
| 3650   | Voluntary Contributions                         | Income      | Other Income                |
| 3700   | Income from Parents Association                 | Income      | Other Income                |
| 3770   | Insurance Claim Income                          | 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                |
| 4110   | Substitute Teachers Expense                     | Expenditure | Education Salary            |
| 4111   | Privately Paid Teachers Expense                 | Expenditure | Education Salary            |
| 4150   | Supervision and Substitution Salaries Expense   | Expenditure | Education Salary            |
| 4155   | State Exam Aides Salaries Expense               | Expenditure | Education Salary            |
| 4170   | Adult Education Salaries Expense                | Expenditure | Education Salary            |
| 4190   | After School Study/Club Salaries Expense        | Expenditure | Education Salary            |
| 4194   | July Provision Expense                          | Expenditure | Education Salary            |
| 4196   | Bus Escort Salary Expense                       | Expenditure | Education Salary            |
| 4310   | Teaching Aids Expense                           | Expenditure | Education Other Expenditure |
| 4330   | Religion/Ethos Expense                          | Expenditure | Education Other Expenditure |
| 4350   | Art Expense                                     | Expenditure | Education Other Expenditure |
| 4370   | Home Economics Expense                          | Expenditure | Education Other Expenditure |
| 4390   | Science Expense                                 | Expenditure | Education Other Expenditure |
| 4410   | Non Capital Computers / IT Expense              | Expenditure | Education Other Expenditure |
| 4430   | Woodwork / Building Construction Expense        | Expenditure | Education Other Expenditure |
| 4450   | Metalwork / Engineering Expense                 | Expenditure | Education Other Expenditure |
| 4470   | Technology Expense                              | Expenditure | Education Other Expenditure |
| 4490   | Other Subjects Expense                          | Expenditure | Education Other Expenditure |
| 4550   | Leaving Cert Applied Expense                    | Expenditure | Education Other Expenditure |
| 4570   | LCVP Expense                                    | Expenditure | Education Other Expenditure |
| 4590   | Transition Year Expense                         | Expenditure | Education Other Expenditure |
| 4610   | Learning Support Expense                        | Expenditure | Education Other Expenditure |
| 4620   | Teacher Inservice and Training Expense          | Expenditure | Education Other Expenditure |
| 4630   | Career Guidance Expense                         | Expenditure | Education Other Expenditure |
| 4640   | Library Expense                                 | Expenditure | Education Other Expenditure |
| 4650   | Physical Education Expense                      | Expenditure | Education Other Expenditure |
| 4670   | Games (excl. travel) Expense                    | Expenditure | Education Other Expenditure |
| 4671   | Travel Games Expense                            | Expenditure | Education Other Expenditure |
| 4690   | Bus Hire Expense                                | Expenditure | Education Other Expenditure |
| 4710   | School Tours Expense                            | Expenditure | Education Other Expenditure |
| 4720   | School Musical/Drama Expense                    | Expenditure | Education Other Expenditure |
| 4730   | Book Grant Expense                              | Expenditure | Education Other Expenditure |

## Income and Expenditure Codes

| A/C No | Description   | Type        | Category                             |
|--------|---|-------------|--------------------------------------|
| 4740   | Book Rental Scheme Expense                                | Expenditure | Education Other Expenditure          |
| 4750   | Mock Examinations Expense                                 | Expenditure | Education Other Expenditure          |
| 4760   | School Yearbook/Journal Expense                           | Expenditure | Education Other Expenditure          |
| 4770   | Trophies and Prizes Expense                               | Expenditure | Education Other Expenditure          |
| 4780   | Uniform Expense   | Expenditure | Education Other Expenditure          |
| 4810   | Home School Liaison Expense                               | Expenditure | Education Other Expenditure          |
| 4815   | School Excellence Fund- Step up Project Expense           | Expenditure | Education Other Expenditure          |
| 4850   | Student Council Expense                                   | Expenditure | Education Other Expenditure          |
| 4910   | Other Educational Expense                                 | Expenditure | Education Other Expenditure          |
| 4911   | Department of Children & Youth Affairs Activities Expense | Expenditure | Education Other Expenditure          |
| 4912   | DEASP Grants - School Meals Grant Expense                 | Expenditure | Education Other Expenditure          |
| 4913   | Erasmus Expense   | Expenditure | Education Other Expenditure          |
| 4914   | Other Non Capital DES Grants Expense                      | Expenditure | Education Other Expenditure          |
| 4916   | Student Insurance Expense                                 | Expenditure | Education Other Expenditure          |
| 4917   | Standardised Testing Expense                              | Expenditure | Education Other Expenditure          |
| 4918   | Designated Expenditure (Non Capital)                      | Expenditure | Education Other Expenditure          |
| 4919   | Special Educational Equipment (Non Capital) Expense       | Expenditure | Education Other Expenditure          |
| 4920   | School Irish Dance Expense                                | Expenditure | Education Other Expenditure          |
| 4921   | School Swimming Expense                                   | 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 Expense                           | Expenditure | Education Other Expenditure          |
| 4930   | Pre-School Expense  | Expenditure | Education Other Expenditure          |
|        |   |             |                                      |
| 5010   | Caretaker Wages Expense                                   | Expenditure | Repairs, Maintenance & Establishment |
| 5020   | Caretaker Sports Complex Wages Expense                    | Expenditure | Repairs, Maintenance & Establishment |
| 5030   | Caretaker Pension Expense                                 | Expenditure | Repairs, Maintenance & Establishment |
| 5110   | Cleaners Wages Expense                                    | Expenditure | Repairs, Maintenance & Establishment |
| 5112   | Cleaners' Pension Expense                                 | Expenditure | Repairs, Maintenance & Establishment |
| 5150   | Contract Cleaners Expense                                 | Expenditure | Repairs, Maintenance & Establishment |
| 5170   | Cleaning Materials Expense                                | Expenditure | Repairs, Maintenance & Establishment |
| 5310   | Repairs to Buildings and Grounds Expense                  | Expenditure | Repairs, Maintenance & Establishment |
| 5315   | Minor Works Grant (Non Capital) Expense                   | Expenditure | Repairs, Maintenance & Establishment |
| 5350   | Repairs to Furniture, Fittings & Equipment Expense        | Expenditure | Repairs, Maintenance & Establishment |
| 5400   | Security Expense  | Expenditure | Repairs, Maintenance & Establishment |
| 5450   | Insurance Expense   | Expenditure | Repairs, Maintenance & Establishment |
| 5510   | Heating Expense   | Expenditure | Repairs, Maintenance & Establishment |
| 5550   | Light and Power Expense                                   | Expenditure | Repairs, Maintenance & Establishment |
| 5551   | Rent Expense  | Expenditure | Repairs, Maintenance & Establishment |
| 5610   | Water Rates and Refuse Expense                            | Expenditure | Repairs, Maintenance & Establishment |
| 5700   | Licence Fee to Patron/Trustee Expense                     | Expenditure | Repairs, Maintenance & Establishment |
| 5710   | Repairs to Sports Complex                                 | Expenditure | Repairs, Maintenance & Establishment |
| 5800   | Other Repairs and Maintenance Expense                     | Expenditure | Repairs, Maintenance & Establishment |
|        |   |             |                                      |
| 6010   | Clerical Officers/Secretarial Wages Expense               | Expenditure | Administration                       |
| 6050   | Clerical Officers/Secretarial Pension Expense             | Expenditure | Administration                       |
| 6100   | Recruitment Expense                                       | Expenditure | Administration                       |
| 6150   | Advertising / Public Relations Expense                    | Expenditure | Administration                       |
| 6210   | Postage Expense   | Expenditure | Administration                       |
| 6250   | Telephone Expense / SMS Text                              | Expenditure | Administration                       |
| 6300   | Printing and Stationery Expense                           | Expenditure | Administration                       |
| 6305   | Photocopying Expense                                      | Expenditure | Administration                       |

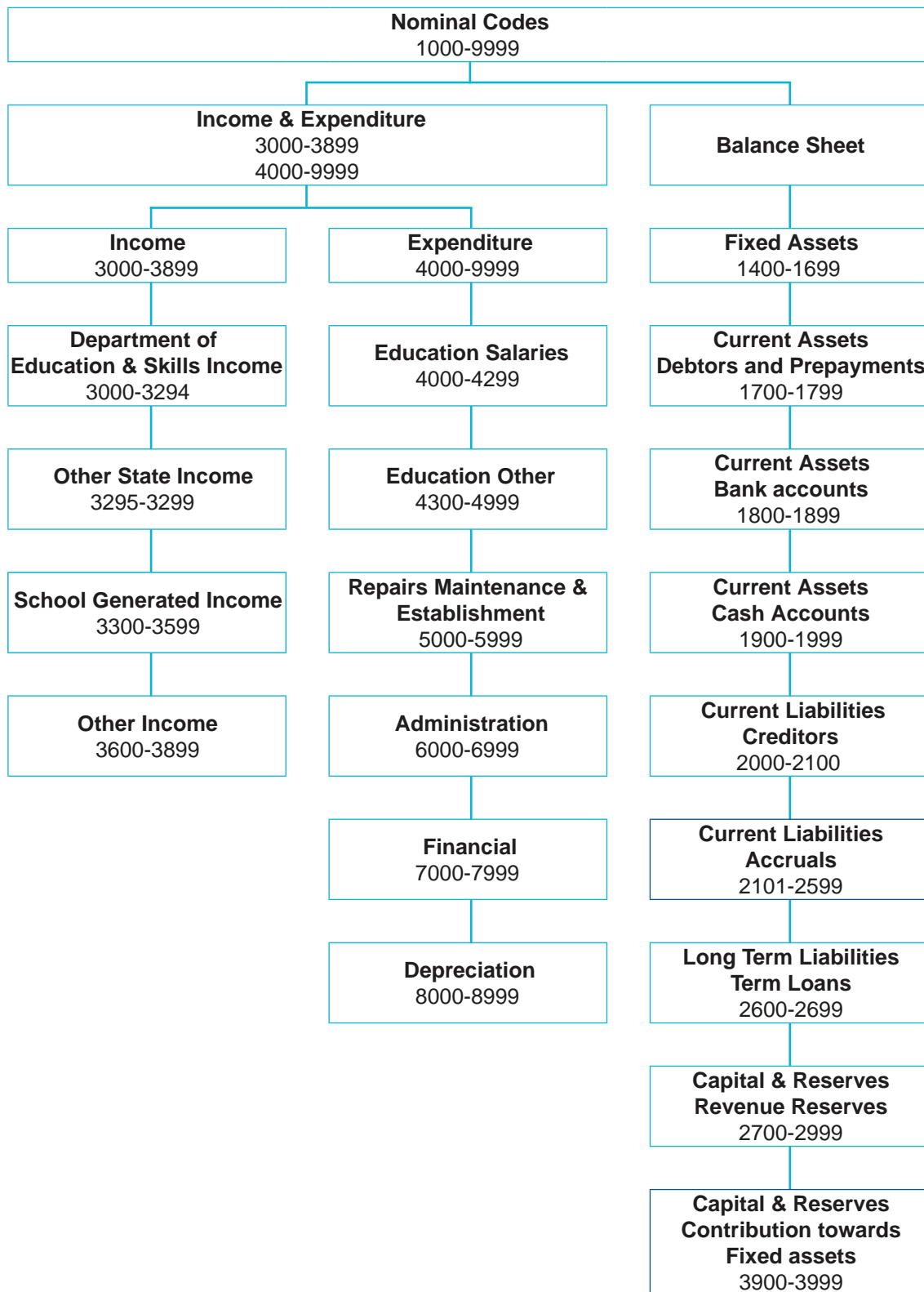
## Income and Expenditure Codes

| A/C No | Description   | Type        | Category       |
|--------|---|-------------|----------------|
| 6350   | Office Equipment (Non Capital) Expense                | Expenditure | Administration |
| 6355   | Computer Equipment (Non Capital) Expense              | Expenditure | Administration |
| 6400   | Accounting / Auditing Expense                         | Expenditure | Administration |
| 6450   | Other Professional Fees Expense                       | Expenditure | Administration |
| 6500   | Travel and Subsistence Expense                        | Expenditure | Administration |
| 6600   | Principals Expenses                                   | Expenditure | Administration |
| 6650   | Board of Management Expense                           | Expenditure | Administration |
| 6700   | Annual Subscriptions Expense                          | Expenditure | Administration |
| 6730   | InSchool Administration System Expense                | Expenditure | Administration |
| 6731   | Accounting / Payroll Software Expense                 | Expenditure | Administration |
| 6750   | Donations to Charity                                  | Expenditure | Administration |
| 6755   | Medical and First Aid Expense                         | Expenditure | Administration |
| 6780   | Staff Room Expenses                                   | Expenditure | Administration |
| 6800   | Hospitality Expense                                   | Expenditure | Administration |
| 6830   | Tuck Shop Expense                                     | Expenditure | Administration |
| 6860   | Canteen Expense                                       | Expenditure | Administration |
| 6900   | Other Administration Expenses                         | Expenditure | Administration |
|        |   |             |                |
| 7300   | Leasing Expenses                                      | Expenditure | Financial      |
| 7320   | Loan Charges Expense                                  | Expenditure | Financial      |
| 7400   | Bank Interest Expense                                 | Expenditure | Financial      |
| 7450   | Bank Charges Expense                                  | Expenditure | Financial      |
| 7500   | Pensioners Payroll Expense                            | Expenditure | Financial      |
| 7800   | Reimbursable Expenses                                 | Expenditure | Financial      |
| 7850   | Discounts Received                                    | Expenditure | Financial      |
|        |   |             |                |
| 8000   | Annual Depreciation: Buildings                        | Expenditure | Depreciation   |
| 8020   | Annual Depreciation: Fixtures, Fittings and Equipment | Expenditure | Depreciation   |
| 8040   | Annual Depreciation: Motor Vehicles                   | Expenditure | Depreciation   |
| 8060   | Annual Depreciation: Computer Equipment               | Expenditure | Depreciation   |
| 8080   | Annual Depreciation: Other                            | Expenditure | Depreciation   |

## Balance Sheet Codes

| A/C No | Description  | Type               | Category                  |
|--------|--|--------------------|---------------------------|
| 1400   | Capital: Land and Buildings                              | Fixed Asset        | Fixed Asset               |
| 1410   | Accumulated Depreciation: Land and Buildings             | Fixed Asset        | Fixed Asset               |
| 1420   | Capital: Fixtures, Fittings and Equipment                | Fixed Asset        | Fixed Asset               |
| 1430   | Accumulated Depreciation: Fixtures, Fittings & Equipment | Fixed Asset        | Fixed Asset               |
| 1440   | Capital: Motor Vehicles                                  | Fixed Asset        | Fixed Asset               |
| 1450   | Accumulated Depreciation: Motor Vehicles                 | Fixed Asset        | Fixed Asset               |
| 1460   | Capital: Computer Equipment                              | Fixed Asset        | Fixed Asset               |
| 1470   | Accumulated Depreciation: Computer Equipment             | Fixed Asset        | Fixed Asset               |
| 1480   | Capital: Other   | Fixed Asset        | Fixed Asset               |
| 1490   | Accumulated Depreciation Other                           | Fixed Asset        | Fixed Asset               |
| 1700   | Sales Ledger Control                                     | Current Asset      | Debtors & Prepayments     |
| 1710   | Stock  | Current Asset      | Debtors & Prepayments     |
| 1720   | Prepayments  | Current Asset      | Debtors & Prepayments     |
| 1730   | Grants Due   | Current Asset      | Debtors & Prepayments     |
| 1800   | Current Account 1  | Current Asset      | Bank                      |
| 1801   | Current Account 2  | Current Asset      | Bank                      |
| 1802   | Current Account 3  | Current Asset      | Bank                      |
| 1803   | DEASP School Meal Bank Account                           | Current Asset      | Bank                      |
| 1810   | Deposit Account  | Current Asset      | Bank                      |
| 1820   | Parents Council/Association Bank Account                 | Current Asset      | Bank                      |
| 1850   | Credit Card Account                                      | Current Asset      | Bank                      |
| 1870   | Online Payment Solution Clearing Account                 | Current Asset      | Bank                      |
| 1900   | Petty Cash Account                                       | Current Asset      | Bank                      |
| 1950   | Cash Control Account                                     | Current Asset      | Bank                      |
| 2100   | Creditors Control Account                                | Current Liability  | Creditors                 |
| 2105   | School Income Received in Advance                        | Current Liability  | Accruals                  |
| 2150   | Grants Received in Advance                               | Current Liability  | Accruals                  |
| 2160   | Book Grant Unspent                                       | Current Liability  | Accruals                  |
| 2170   | Supervision and Substitution Grant Unspent               | Current Liability  | Accruals                  |
| 2171   | Other Ringfenced Grants Unspent                          | Current Liability  | Accruals                  |
| 2172   | Other Ringfenced Income Unspent                          | Current Liability  | Accruals                  |
| 2180   | School Excellence Fund Unspent                           | Current Liability  | Accruals                  |
| 2200   | Net Wages Control Account                                | Current Liability  | Accruals                  |
| 2210   | Union Fees Control Account                               | Current Liability  | Accruals                  |
| 2220   | Single Public Service Pension Scheme Control Account     | Current Liability  | Accruals                  |
| 2230   | ASC Control Account                                      | Current Liability  | Accruals                  |
| 2250   | PAYE/PRSI/USC/LPT Control Account                        | Current Liability  | Accruals                  |
| 2260   | Reverse VAT Control Account                              | Current Liability  | Accruals                  |
| 2270   | RCT Control Account                                      | Current Liability  | Accruals                  |
| 2310   | Bank Loans   | Current Liability  | Accruals                  |
| 2320   | Other Loan   | Current Liability  | Accruals                  |
| 2330   | Leasing  | Current Liability  | Accruals                  |
| 2440   | Accruals   | Current Liability  | Accruals                  |
| 2700   | Retained Surplus   | Capital & Reserves | Retained Profit           |
| 2710   | Surplus Brought Forward                                  | Capital & Reserves | Retained Profit           |
| 3900   | DES Capital Building Grant Income                        | Capital & Reserves | Contribution Fixed Assets |
| 3901   | Capital Building Fundraising Income                      | Capital & Reserves | Contribution Fixed Assets |
| 3902   | Parents Contribution to Capital Projects Income          | Capital & Reserves | Contribution Fixed Assets |
| 3903   | Patron/Trustee Contribution to Fixed Asset Income        | Capital & Reserves | Contribution Fixed Assets |
| 3906   | Accumulated Amortisation of Capital Building Income      | Capital & Reserves | Contribution Fixed Assets |
| 3920   | DES Equipment Grants Income                              | Capital & Reserves | Contribution Fixed Assets |
| 3921   | ICT Grant Capital Income                                 | Capital & Reserves | Contribution Fixed Assets |
| 3925   | Accumulated Amortisation of Capital Equipment Income     | Capital & Reserves | Contribution Fixed Assets |
| 3926   | Accumulated Amortisation of ICT Grant Capital Income     | Capital & Reserves | Contribution Fixed Assets |
| 3940   | DES Capital Building Grant Expense                       | Capital & Reserves | Contribution Fixed Assets |
| 3960   | Capital Building Fund Raising Expense                    | Capital & Reserves | Contribution Fixed Assets |
| 3970   | Parents Contribution to Capital Project Expense          | Capital & Reserves | Contribution Fixed Assets |
| 3990   | Patron/Trustee Contribution to Fixed Asset Expense       | Capital & Reserves | Contribution Fixed Assets |
| 3995   | Building Fund Account                                    | Capital & Reserves | Contribution Fixed Assets |

## Nominal Groups



Emmet House, Dundrum Road, Milltown, Dublin 14. D14 V3K8  
T: 01 269 0677 F: 01 202 8219 E: info@fssu.ie www.fssu.ie

**EXAMPLE**

**Sample School**

**Accountant's Report  
FINANCIAL ACCOUNTS**

**For the Year September 1, 20XX TO August 31, 20XX**

**Contents**

|   | <b>Page</b> |
|---|-------------|
| Board of Management Report              | 1           |
| Accountant's/Audit Report               | 2           |
| Income and Expenditure Account          | 3           |
| Balance Sheet                           | 4           |
| Cash Flow Statement (Optional)          | 5           |
| Notes to the Accounts                   | 6-8         |
| Detailed Income and Expenditure Account | 9-14        |
| Detailed Balance Sheet                  | 15-16       |
| Financial Report to Parents             | 17-18       |

---

|                               |  |
|-------------------------------|--|
| <b>Enter School Name Here</b> |  |
|-------------------------------|--|

---

### General Information

School Name

|                        |
|------------------------|
| Enter School Name Here |
|------------------------|

School Address

|  |
|--|
|  |
|  |

Roll Number

|  |
|--|
|  |
|--|

RCN Number

|  |
|--|
|  |
|--|

Pupil Enrolment for the Year

|  |
|--|
|  |
|--|

Patron

Name

|  |
|--|
|  |
|--|

Address

|  |
|--|
|  |
|  |

Trustee (where applicable)

Name

|  |
|--|
|  |
|--|

Address

|  |
|--|
|  |
|  |

Accountant/Auditor

Name

|  |
|--|
|  |
|--|

Address

|  |
|--|
|  |
|  |

Bankers

Name

|  |
|--|
|  |
|--|

Address

|  |
|--|
|  |
|  |



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**

---

**Enter School Name Here**

---

**ACCOUNTANT'S REPORT ON THE ACCOUNTS TO THE BOARD**

**OR**

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

---

**Enter School Name Here**

---

**Income and Expenditure Account for the year ended**

**August 31,**

**20XX**

|                   | <b>Actual<br/>20XX/20XX</b> | <b>Actual<br/>20XX/20XX</b> |
|-------------------|-----------------------------|-----------------------------|
| Total Income      | 0.00                        | 0.00                        |
| Total Expenditure | 0.00                        | 0.00                        |
| Surplus / Deficit | 0.00                        | 0.00                        |
| Opening Balance   |                             |                             |
| Closing Balance   |                             |                             |

On behalf of the board;

**Chairperson**

**Date**

**Board Member**

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

On behalf of the board;

---

|                        |
|------------------------|
| Enter School Name Here |
|------------------------|

---

**Cash Flow Statement for the year ended (Optional)****August 31,****20XX**

20XX

20XX

**Note**

€

€

**Cash flow from operating**

(Deficit) for the year

**Adjustments:**

Depreciation

Amortisation of Capital Grants

Decrease/(Increase) in Debtors

(Decrease)/Increase in Creditors

Net cash inflow from school

**Cash flow from investing**

Capital Expenditure

Future Funds Contributions

Net cash inflow from investing

Increase in cash

Cash and cash equivalents at 1st September 20XX

Cash and cash equivalents at 31st August 20XX

**Approved on behalf of the Board:**

## 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 method.

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 condition

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

**Example:**

|                                     | <b>Fixtures, Fittings<br/>&amp; Equipment</b> | <b>Computer<br/>Equipment</b> | <b>Total</b> |
|-------------------------------------|---|-------------------------------|--------------|
|                                     | <b>20XX/20XX</b>                              | <b>20XX/20XX</b>              |              |
| <b>Opening Balance</b>              | xxx   | xxx                           | xxx          |
| Additions                           | xxx   | xxx                           | xxx          |
| Disposals                           | xxx   | xxx                           | xxx          |
| <b>Closing Balance</b>              | xxx   | xxx                           | xxx          |
| <b>Accumulated Depreciation</b>     |   |                               |              |
| <b>Opening Balance</b>              | xxx   | xxx                           | xxx          |
| Current Year Depreciation           | xxx   | xxx                           | xxx          |
| Depreciation on Disposal            | xxx   | xxx                           | xxx          |
| <b>Closing Balance Depreciation</b> | xxx   | xxx                           | xxx          |
| <b>Net Book Value</b>               | <b>xxx</b>                                    | <b>xxx</b>                    | <b>xxx</b>   |

### 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                        | xxx                         | xxx                          | xxx               |
|                                 | <u>xxx</u>        | <u>xxx</u>                 | <u>xxx</u>                  | <u>xxx</u>                   | <u>xxx</u>        |

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

Example:

|                                   | Capital Building<br>DES Grant<br>Contribution | Capital Building<br>Fundraising<br>Contribution | Capital Building<br>Parents<br>Contribution | Capital Building<br>Patron/Trustee<br>Contribution | Total        |
|-----------------------------------|---|---|---|--|--------------|
| <b>Income</b>                     |   |   |   |  |              |
| Opening Balance                   | xxx   | xxx   | xxx   | xxx  | xxx          |
| Received during the year          | xxx   | xxx   | xxx   | xxx  | xxx          |
| Closing Balance                   | xxx   | xxx   | xxx   | xxx  | xxx          |
| <b>Expenditure</b>                |   |   |   |  |              |
| 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 | <u>xxxxx</u>                                  | <u>xxxxx</u>                                    | <u>xxxxx</u>                                | <u>xxxxx</u>                                       | <u>xxxxx</u> |

### 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             | <u>xxx</u> | <u>xxx</u>  | <u>xxx</u> |
| <b>Amortisation</b>         |            |             |            |
| Opening Balance             | xxx        | xxx         | xxx        |
| Amortisation for the year   | xxx        | xxx         | xxx        |
| Closing Balance             | <u>xxx</u> | <u>xxx</u>  | <u>xxx</u> |
| Net Contribution            | <u>xxx</u> | <u>xxx</u>  | <u>xxx</u> |

### 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        |
|   | <u>xxx</u> | <u>xxx</u> |



**Enter School Name Here**

**Detailed Income and Expenditure Account for the year ended**

**August 31, 20XX**

| <b>Income</b>   | <b>Actual<br/>20XX/20XX</b> | <b>Actual<br/>20XX/20XX</b> |
|---|-----------------------------|-----------------------------|
| <b>1. Department of Education &amp; Skills Income</b>           |                             |                             |
| 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   |                             |                             |
| <b><u>Total Department of Education &amp; Skills Income</u></b> | <b>0.00</b>                 | <b>0.00</b>                 |
| <b>2. Other State Income</b>                                    |                             |                             |
| 3295 Department of Children and Youth Affairs Income            |                             |                             |
| 3296 DEASP School Meals Grant                                   |                             |                             |
| 3297 Erasmus Income   |                             |                             |
| 3298 HSE Funding  |                             |                             |
| 3299 Other State Funding  |                             |                             |
| <b><u>Total Other State Income</u></b>                          | <b>0.00</b>                 | <b>0.00</b>                 |

**Enter School Name Here**

| <b>Detailed Income and Expenditure Account for the year ended</b> |                  | <b>August 31,</b> | <b>20XX</b>      |
|---|------------------|-------------------|------------------|
| <b>Income</b>   | <b>Actual</b>    |                   | <b>Actual</b>    |
|   | <b>20XX/20XX</b> |                   | <b>20XX/20XX</b> |
| <b>3. School Generated Income</b>                                 |                  |                   |                  |
| 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  |                  |                   |                  |
| <b><u>Total School Generated Income</u></b>                       | <b>0.00</b>      |                   | <b>0.00</b>      |
| <b>4. Other Income</b>  |                  |                   |                  |
| 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)              |                  |                   |                  |
| <b><u>Total Other Income</u></b>                                  | <b>0.00</b>      |                   | <b>0.00</b>      |
| <b>TOTAL INCOME</b>   | <b>0.00</b>      |                   | <b>0.00</b>      |

**Enter School Name Here**

**Detailed Income and Expenditure Account for the year ended**

**August 31, 20XX**

| <b>Expenditure</b>                                 | <b>Actual<br/>20XX/20XX</b> | <b>Actual<br/>20XX/20XX</b> |
|--|-----------------------------|-----------------------------|
| <b>5. Education Salary</b>                         |                             |                             |
| 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                     |                             |                             |
| <b><u>Total Education Salary</u></b>               | <b>0.00</b>                 | <b>0.00</b>                 |
| <b>6. Education Other Expenditure</b>              |                             |                             |
| 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                              |                             |                             |

**Enter School Name Here**

**Detailed Income and Expenditure Account for the year ended**

**August 31, 20XX**

| <b>Expenditure</b>   | <b>Actual<br/>20XX/20XX</b> | <b>Actual<br/>20XX/20XX</b> |
|--|-----------------------------|-----------------------------|
| <b>6. Education Other Expenditure Cont'd</b>                     |                             |                             |
| 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  |                             |                             |
| <b><u>Total Education Other Expenditure</u></b>                  | <b>0.00</b>                 | <b>0.00</b>                 |

---

**Enter School Name Here**

---

**Detailed Income and Expenditure Account for the year ended August 31, 20XX**

| <b>Expenditure</b>   | <b>Actual<br/>20XX/20XX</b> | <b>Actual<br/>20XX/20XX</b> |
|--|-----------------------------|-----------------------------|
| <b>7. Repairs, Maintenance &amp; Establishment</b>           |                             |                             |
| 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                   |                             |                             |
| <b><u>Total Repairs, Maintenance &amp; Establishment</u></b> | <b>0.00</b>                 | <b>0.00</b>                 |
| <b>8. Administration</b>                                     |                             |                             |
| 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 InSchool 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                           |                             |                             |
| <b><u>Total Administration Expenditure</u></b>               | <b>0.00</b>                 | <b>0.00</b>                 |

---

**Enter School Name Here**

---

**Income and Expenditure Account for the year ended August 20XX**

|  | <b>Actual</b><br>20XX/20XX | <b>Actual</b><br>20XX/20XX |
|--|----------------------------|----------------------------|
| <b>9. Financial</b>  |                            |                            |
| 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                                    |                            |                            |
| <b><u>Total Financial Expenses</u></b>                     | 0.00                       | 0.00                       |
| <b>10. Depreciation</b>                                    |                            |                            |
| 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                            |                            |                            |
| <b><u>Total Depreciation</u></b>                           | 0.00                       | 0.00                       |
| <b>TOTAL EXPENDITURE</b>                                   | 0.00                       | 0.00                       |
| <b>SURPLUS / DEFICIT</b>                                   | 0.00                       | 0.00                       |

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.

**Enter School Name Here**

**Detailed Balance Sheet for the year ended August 31, 20XX**

**Actual**                      **Actual**  
20XX/20XX                      20XX/20XX

**Fixed Asset**

1400 Capital: Land and Buildings  
1410 Accumulated Depreciation: Land and Buildings  
1420 Capital: Fixtures, Fittings and Equipment  
1430 Accumulated Depreciation: Fixtures, Fittings and Equipment  
1440 Capital: Motor Vehicles  
1450 Accumulated Depreciation: Motor Vehicles  
1460 Capital: Computer Equipment  
1470 Accumulated Depreciation: Computer Equipment  
1480 Capital: Other  
1490 Accumulated Depreciation Other

**Current Asset**

1700 Sales Ledger Control  
1710 Stock  
1720 Prepayments  
1730 Grants Due  
1800 Current Account 1  
1801 Current Account 2  
1802 Current Account 3  
1803 DEASP School Meal Bank Account  
1810 Deposit Account  
1820 Parents Council/Association Bank Account  
1850 Credit Card Account  
1870 Online Payment Solution Clearing Account  
1900 Petty Cash Account  
1950 Cash Control Account

**Current Liability**

2100 Creditors Control Account  
2105 School Income Received in Advance  
2150 Grants Received in Advance  
2160 Book Grant Unspent  
2170 Supervision and Substitution Grant Unspent  
2171 Other Ringfenced Grants Unspent  
2172 Other Ringfenced Income Unspent  
2180 School Excellence Fund Unspent  
2200 Net Wages Control Account  
2210 Union Fees Control Account  
2220 Single Public Service Pension Scheme Control Account  
2230 ASC Control Account  
2250 PAYE/PRSI/USC/LPT Control Account  
2260 Reverse VAT Control Account  
2270 RCT Control Account  
2310 Bank Loans  
2320 Other Loan  
2330 Leasing  
2440 Accruals

0.00

0.00

---

**Enter School Name Here**

---

**Detailed Balance Sheet for the year ended August 31, 20XX**

|   | <b>Actual</b><br>20XX/20XX | <b>Actual</b><br>20XX/20XX |
|---|----------------------------|----------------------------|
| <b>Capital &amp; Reserves</b>                             |                            |                            |
| 2700 Retained Surplus                                     |                            |                            |
| 2710 Surplus Brought Forward                              |                            |                            |
| 3900 DES Capital Building Grant Income                    |                            |                            |
| 3901 Capital Building Fundraising Income                  |                            |                            |
| 3902 Parents Contribution to Capital Projects Income      |                            |                            |
| 3903 Patron/Trustee Contribution to Fixed Asset Income    |                            |                            |
| 3906 Accumulated Amortisation of Capital Building Income  |                            |                            |
| 3920 DES Equipment Grants Income                          |                            |                            |
| 3921 ICT Grant Capital Income                             |                            |                            |
| 3925 Accumulated Amortisation of Capital Equipment Income |                            |                            |
| 3926 Accumulated Amortisation of ICT Grant Capital Income |                            |                            |
| 3940 DES Capital Building Grant Expense                   |                            |                            |
| 3960 Capital Building Fund Raising Expense                |                            |                            |
| 3970 Parents Contribution to Capital Project Expense      |                            |                            |
| 3990 Patron/Trustee Contribution to Fixed Asset Expense   |                            |                            |
| 3995 Building Fund Account                                |                            |                            |
|   | 0.00                       | 0.00                       |



**Enter School Name Here**

**Financial Report to Parents**

**Summary Financial Statement for the School Year 20XX/20XX**

| <b>Income</b>                              |   | € |
|--|---|---|
| Department of Education and Skills Funding |   |   |
| Other State Funding                        |   |   |
| School Income                              | Parent Voluntary Contributions          |   |
|  | Rental School Property                  |   |
|  | Fundraising                             |   |
|  | Parents Association                     |   |
|  | Other Income                            |   |
| <b>Total Income</b>                        |   | 0 |
| <b>Expenditure</b>                         |   |   |
| 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         |   |
| <b>Total Expenditure</b>                   |   | 0 |
| <b>Surplus (Deficit) for the year</b>      |   | 0 |

**Enter School Name Here**

## **Financial Report to Parents**

Summary Financial Statement for the School Year 20XX/20XX

### **Capital Projects**

|                                       |                                       | € |
|---------------------------------------|---------------------------------------|---|
| <b>Income</b>                         | Department Capital Grants Income      |   |
|                                       | Other Capital Income                  | 0 |
| <b>Expenditure</b>                    | Department Capital Grants Expenditure |   |
|                                       | Other Capital Expenditure             | 0 |
| <b>Surplus (Deficit) for the year</b> |                                       | 0 |



## **Online Annual Accounts Submission User Manual**

---

**Step by step guide to  
making the online annual  
accounts submission**

## Internet Browser

Please note that our online portal cannot be accessed with Internet Explorer.

Instead of using Internet Explorer, please download one of the following browsers:



Edge

Microsoft



Firefox

Mozilla Foundation



Chrome

Google



Opera

Opera Software

## Engagement Partner Page 2 to Page 13

The Engagement Partner is the main point of contact in an accountancy firm. This person has authority to assign permissions to an Additional User.

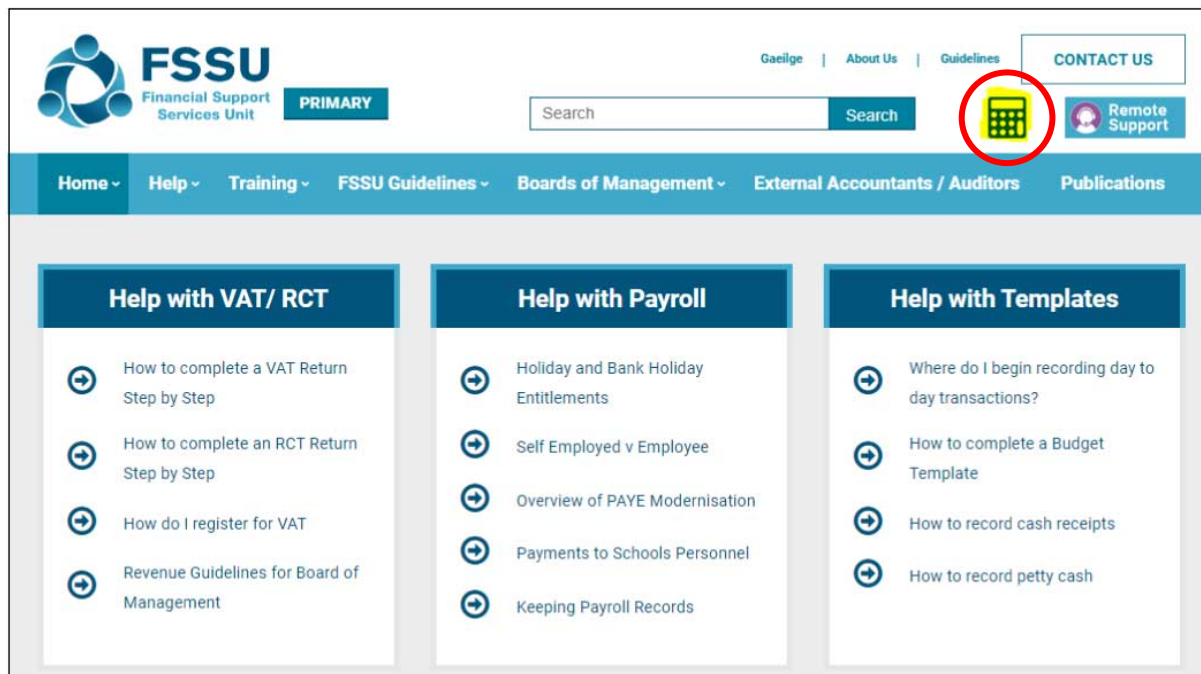
## Additional User Page 14 to Page 22

An Additional User is an individual who has been given permissions to make a submission by the Engagement Partner of the firm.

## Engagement Partner

The Engagement Partner is the main point of contact in an accountancy firm, who has authority to assign permissions to an Additional User.

1. Follow the icon on the homepage to access the Login Page



2. Click **Login**



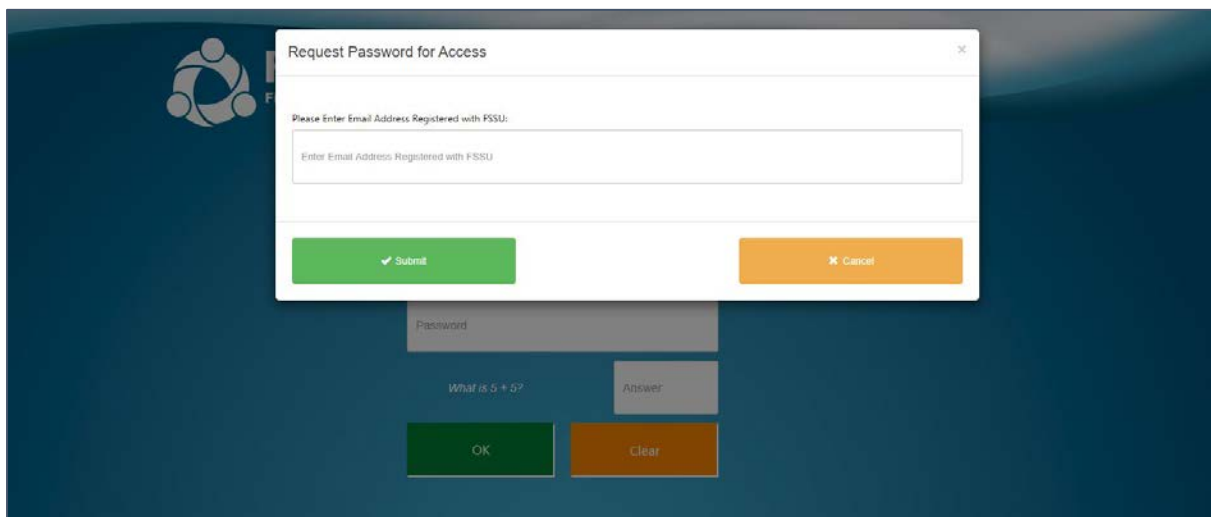
### 3. Click **Request Password**



The screenshot shows the FSSU (Financial Support Services Unit) logo at the top left. Below it is a form titled "Request Password". The form contains the following fields and buttons:

- Request Password** (Title)
- Email Address** (Text input field)
- Password** (Text input field)
- What is 8 + 3?** (Text input field)
- Answer** (Text input field)
- OK** (Green button)
- Clear** (Orange button)

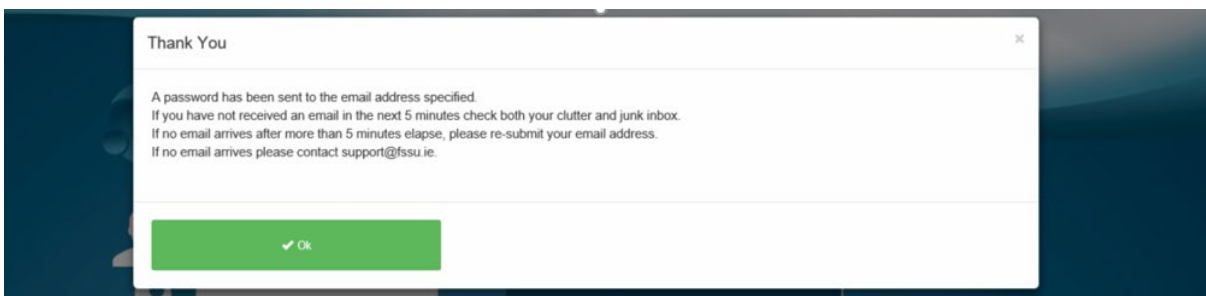
### 4. Enter the **Email Address Registered with FSSU** and click **Submit**



The screenshot shows a dialog box titled "Request Password for Access" overlaid on the main form. The dialog box contains the following fields and buttons:

- Request Password for Access** (Title)
- Please Enter Email Address Registered with FSSU:** (Text input field)
- Enter Email Address Registered with FSSU** (Text input field)
- Submit** (Green button)
- Cancel** (Orange button)

You will receive the following message. Click **OK**.



The screenshot shows a dialog box titled "Thank You" overlaid on the main form. The dialog box contains the following text and button:

- Thank You** (Title)
- A password has been sent to the email address specified.**
- If you have not received an email in the next 5 minutes check both your clutter and junk inbox.**
- If no email arrives after more than 5 minutes elapse, please re-submit your email address.**
- If no email arrives please contact support@fssu.ie.**
- Ok** (Green button)

5. Go to your email Inbox to access your Password.  
Follow the [Click here to access portal](#) link

As requested, please find below your password for the FSSU portal.

For security reasons this password will expire in 72 hours after which you will need to send another password request from the login screen by clicking 'Request Password'.

Access to the portal is now available using the email address you have provided and the password below.

|                  |       |
|------------------|-------|
| <b>Password:</b> | pR1xx |
|------------------|-------|


[Click here to access portal](#)

If you have difficulty accessing the portal please email [support@fssu.ie](mailto:support@fssu.ie)

Financial Support Services Unit

6. Login using your Username and Password

- Your **Username** is the email address you used to access your Password
- Enter the **Password** that was emailed to this account
- Enter the result of the equation in the third box.
- Click **OK**.



7. You must confirm you hold a **Current Practising Certificate** and **Current Professional Indemnity Insurance** to progress.

If you do not you may not make a submission on behalf of a school.

The screenshot shows the FSSU (Financial Services Support Unit) user interface. A modal window titled "2018 / 2019 School Year" is displayed in the center. The modal contains the following text: "Submissions will only be accepted from holders of both a current Practising Certificate and Professional Indemnity Insurance. Please confirm that both are in place." Below this text are two checkboxes: "Current Practising Cert:" and "Current Professional Indemnity Insurance:". Both checkboxes are currently unchecked. At the bottom of the modal are two buttons: a green button labeled "✓ Confirm Details" and an orange button labeled "✕ Logout". The background of the interface shows a sidebar with "User Details" (Name: Jane Browne & Co) and a main area with tabs for "Primary Schools", "Voluntary Secondary Schools", and "Community and Comprehensive Schools". A "Download User Guide" button is visible in the top right corner.

8. Slide the Green Tab to confirm and click **Confirm Details**

This screenshot is a closer view of the confirmation modal from the previous image. The modal is titled "2018 / 2019 School Year". The text inside is: "Submissions will only be accepted from holders of both a current Practising Certificate and Professional Indemnity Insurance. Please confirm that both are in place." The checkboxes for "Current Practising Cert:" and "Current Professional Indemnity Insurance:" are now shown with a green tab selected, indicating they are confirmed. The buttons at the bottom remain "✓ Confirm Details" (green) and "✕ Logout" (orange). The background of the interface is partially visible, showing the sidebar and main area.



## Engagement Partner Settings Landing Page

Update **Practice Details** as necessary

The screenshot shows the 'Practice Details' tab selected in the top navigation bar. The form contains the following fields:

- Practice Name:** Jane Browne & Co
- Current Practising Certificate:** [Green box with white 'X']
- Current Professional Indemnity Insurance:** [Green box with white 'X']
- Address Line 1:** Address 01
- Address Line 2:** Address 02
- Address Line 3:** Address 03
- City:** City 04
- County:** Co. Cork
- Eir Code:** [Empty field]
- Practice Status:** Active

Below the address fields, there is a section for the **Engagement Partner**:

- First Name:** Jane
- Last Name:** Browne
- eMail:** janebrowne@accountant.com
- Buttons:** [Change Engagement Partner] and [Request New School Link]

At the bottom, it shows **[26] Active School(s)**.

Update **Engagement Partner** as necessary

The screenshot shows the 'Engagement Partner' tab selected in the top navigation bar. The form contains the following fields:

- First Name:** Jane
- Last Name:** Browne
- eMail:** janebrowne@accountant.com
- Buttons:** [Change Engagement Partner]

Use **School Link** to search for schools or add schools

The 'School Link' modal dialog contains the following fields:

- Roll Number:** [Input field]
- School Name:** [Input field]
- School Type:** [Dropdown menu with 'School Type' selected]
- Status:** [Dropdown menu with 'Waiting for Activation' selected]

Below the fields, there is a message:

To link a School Please enter the schools' Roll Number and press 'Save'. If you link a School in this screen it is automatically set to status 'Waiting for Activation'. The FSSU needs to Activate this school before you can administer its accounts. You will receive an email confirming activation.

At the bottom, there are two buttons: [Save] and [Cancel].

Under **User List** user can add or remove school access



**FSSU**  
Financial Support  
Services Unit

Practice Details

Engagement Partner

School List

User List

[18] Active User(s)

 Add User

| Username             | Status        | Name        | Registered          |
|----------------------|---------------|-------------|---------------------|
| tom@accountant.com   | Active        | Tom Brown   | 07/06/2019 13:25:47 |
| joan@accountant.com  | Please Remove | Joan Brown  | 08/06/2019 11:03:09 |
| gerry@accountant.com | Active        | Gerry Brown | 07/06/2019 11:00:59 |

New User Window

Add New User

First Name:

Last Name:

email Address:

Status:

Active

Engagement Partner:

☐

Office Phone:

✓ Save

✕ Cancel

9. You will be brought to the **User Details** page where you can view all Schools

**FSSU** Financial Support Services Unit

Update Practice Details, Link School(s) or Edit User(s) | Download User Guide

User Details | Primary School(s) | Voluntary Secondary School(s) | Community and Comprehensive School(s)

**User Details**

Firm: Jane Browne & Co | User: janebrowne@accountant.com | Person: Jane Browne | School Year: 2018 / 2019

You currently have [26] Active School(s) Linked to Your Organisation

You currently have [8] School(s) Outstanding and In Progress for the School Year 2018 / 2019

[5] Primary School(s) Outstanding and In Progress

| Roll   | School          | Locality | Status      | Type           | Details                              |
|--------|-----------------|----------|-------------|----------------|--------------------------------------|
| 19011T | Sample School 1 |          | In Progress | Primary School | Last Saved janebrowne@accountant.com |
| 19013T | Sample School 2 |          | In Progress | Primary School | Last Saved janebrowne@accountant.com |
| 19014T | Sample School 3 |          | In Progress | Primary School | Last Saved janebrowne@accountant.com |

The **Filter** button allows you to filter schools by Submission Status



**FSSU** Financial Support Services Unit

Update Practice Details, Link School(s) or Edit User(s) | Download User Guide

User Details | Primary School(s) | Voluntary Secondary School(s) | Community and Comprehensive School(s)

**User Details**

Firm: Test Accountant TP | User: | Person: David Walsh | School Year: 2018 / 2019

You currently have [40] School(s) Outstanding and In Progress for the School Year 2018 / 2019

Filter Schools

Find By Roll Number:

Roll Number

Submission Status

- Outstanding and In Progress
- Outstanding
- In Progress
- Submitted
- All

Apply | Clear | Cancel

You can use the below tabs to view schools by Primary School, Voluntary Secondary School or Community and Comprehensive School

**FSSU** Financial Support Services Unit


Click Here to Update Practice Details, Link School(s) or Edit User(s) | Download User Guide

User Details | Primary School(s) | Voluntary Secondary School(s) | Community and Comprehensive School(s)

## 10. Select the relevant school by double clicking on the School Roll Number or School Name

| [5] Primary School(s) Outstanding and in Progress |                 |          |             |                |                                      |
|---|-----------------|----------|-------------|----------------|--------------------------------------|
| Roll  | School          | Locality | Status      | Type           | Details                              |
| 10011T  | Sample School 1 |          | In Progress | Primary School | Last Saved janebrowne@accountant.com |
| 10013T  | Sample School 2 |          | In Progress | Primary School | Last Saved janebrowne@accountant.com |
| 10014T  | Sample School 3 |          | In Progress | Primary School | Last Saved janebrowne@accountant.com |
| 10015T  | Sample School 4 |          | In Progress | Primary School | Last Saved janebrowne@accountant.com |
| 10007T  | Sample School 5 |          | In Progress | Primary School | Last Saved janebrowne@accountant.com |

## 11. Pop Up Advice – Click **Confirm** to begin submission


**FSSU**  
Financial Support  
Services Unit

User Details Primary School(s) Volunteer

User Details

Name:  
Jane Brown & Co

[4] Primary School(s) Outstanding and in Progress

| Roll   | School          | Locality                 | Status      | Type           |
|--------|-----------------|--------------------------|-------------|----------------|
| 640011 | Sample School 1 |                          | Outstanding | Primary School |
| 650792 | Sample School 2 |                          | Outstanding | Primary School |
| 654000 | Sample School 3 | Thameside, Co. Tipperary | Outstanding | Primary School |
| 654001 | Sample School 4 | Tipperary Town           | Outstanding | Primary School |

Download User Guide

School Year:  
2018 - 2019

Before you make this submission

Please have the following information to hand before starting this submission:  

1. A pdf copy of the approved Board of Management annual accounts for the year of the submission. Please ensure that the accounts have been signed by the chairperson and another board member. Note: in VSS schools the Principal is not a member of the board of management.
2. The first Trial Balance which will be prepared in accordance with the FSSU's Chart of Accounts. The Trial Balance must reflect all school bank accounts including the Parent's association bank account or any other financial institutions accounts operated by the board.
3. The number of pupils enrolled in the school.
4. The Board of Management's Registered Charity Number (RCN) as issued by the Charities Regulator. Submissions will not be accepted from Boards who are not registered with the Charities Regulator.
5. Please confirm that the names of the members of Board of Management match the Trustee names registered on the Charities Regulator's website.
6. The average number of staff paid directly by the Board of Management during the school financial year.

The Board of Management Accounts and Trial Balance must record details of ALL school bank and credit union accounts including any Parents Association accounts.

If the school does not have a RCN from the Charities Regulator please contact the Charities Regulator immediately [www.charitiesregulator.ie](http://www.charitiesregulator.ie)

Continue Cancel

Filter

Current Filter: Outstanding and in Progress Accounts for Financial Year: 2018 / 2019

Export

## 12. Begin by entering the **School Details**

**FSSU** Financial Support System (FSSU)

Back Save Export Submit Logout

User Details School Details Fixed Asset Current Asset Current Liability Capital & Reserves Income Expenditure Charities Regulator Final Accounts Upload

Please note that the 'Submit' button will become enabled and turn green when all mandatory fields are complete and the required PDF file is uploaded successfully.

### User Details

Last Saved: frouster@gmail.com - 12/08/2019 14:06:39

Firm Name: Jane Browne & Co User Name: janebrowne@accountant.com School Year: 2018 / 2019 Submission Status: In Progress

### School Details

School Name: Sample School 2 Roll Number: 10013T Number of Pupils: 54 Audited Accounts: Not Audited DER Status: No

### Trial Balance

#### Fixed Asset

| Nominal                             | Description                 | Type      | Debit   | Credit   |
|-------------------------------------|-----------------------------|-----------|---------|----------|
| 7 / 10 Mandatory Fields Outstanding | Final Accounts Not Uploaded | € -37,679 | € 5,540 | € 43,219 |

## 13. Complete the **Trial Balance** including:

- Fixed Assets
- Current Assets
- Current Liabilities
- Capital & Reserves
- Income
- Expenditure

## 14. Complete the **Charities Regulator Report**

Registration with the Charities Regulator is mandatory for all schools

The screenshot shows the 'Charities Regulator Report' form in the FSSU system. The form includes fields for 'Registered Charity Number (RCN)', 'Total School Income' (€ 43,219), 'Total School Expenditure' (€ 5,540), 'Total Salary Amount paid by the Board of Management' (€), and 'Number of Employees paid directly by the Board of Management'. There are also checkboxes for board confirmation and a dropdown for volunteer count. A summary bar at the bottom shows '7 / 10 Mandatory Fields Outstanding', 'Final Accounts Not Uploaded', and a balance of € -37,679.

## 15. Complete **Final Accounts Upload**

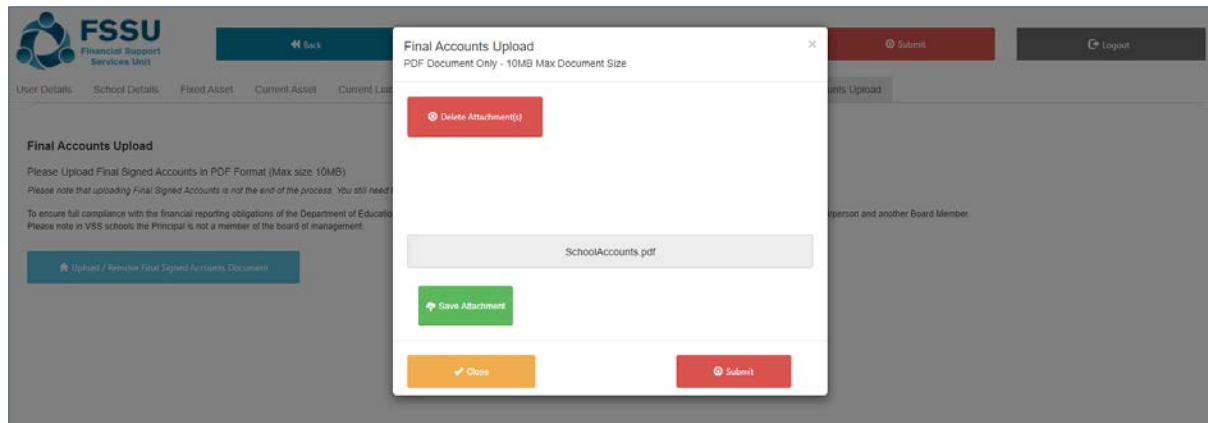
Click on **Upload / Remove Final Signed Accounts Document**

The screenshot shows the 'Final Accounts Upload' form. It includes instructions: 'Please Upload Final Signed Accounts in PDF Format (Max size 10MB)', 'Please note that uploading Final Signed Accounts is not the end of the process. You still need to click "Submit" once all the mandatory fields are completed.', and 'To ensure full compliance with the financial reporting obligations of the Department of Education and Skills, please ensure that the financial statements have been physically signed, not type signed by the Chairperson and another Board Member. Please note in VSS schools the Principal is not a member of the board of management.' A button labeled 'Upload / Remove Final Signed Accounts Document' is visible.

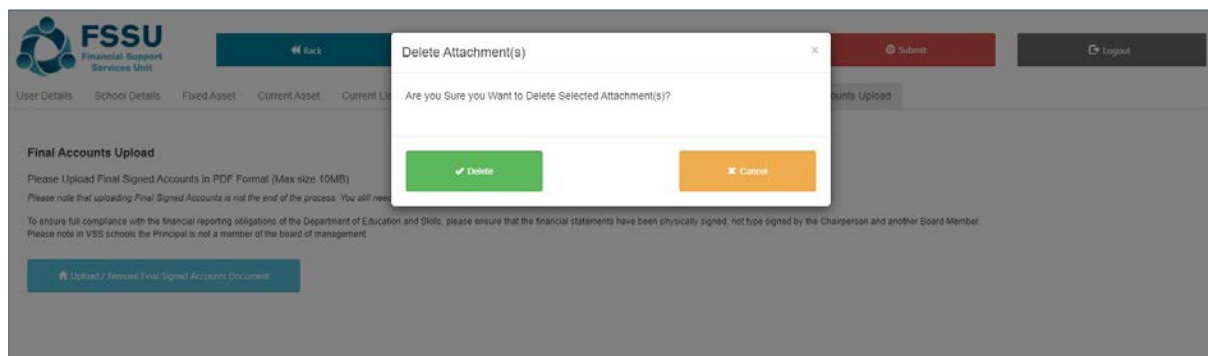
Click on **Click to browse and select file** and select relevant files

This screenshot shows the 'Final Accounts Upload' form with a modal window open for file selection. The modal is titled 'Final Accounts Upload' and 'PDF Document Only - 10MB Max Document Size'. It contains a 'Delete Attachment(s)' button, a 'Click to browse and select file' button, and 'Close' and 'Submit' buttons at the bottom.

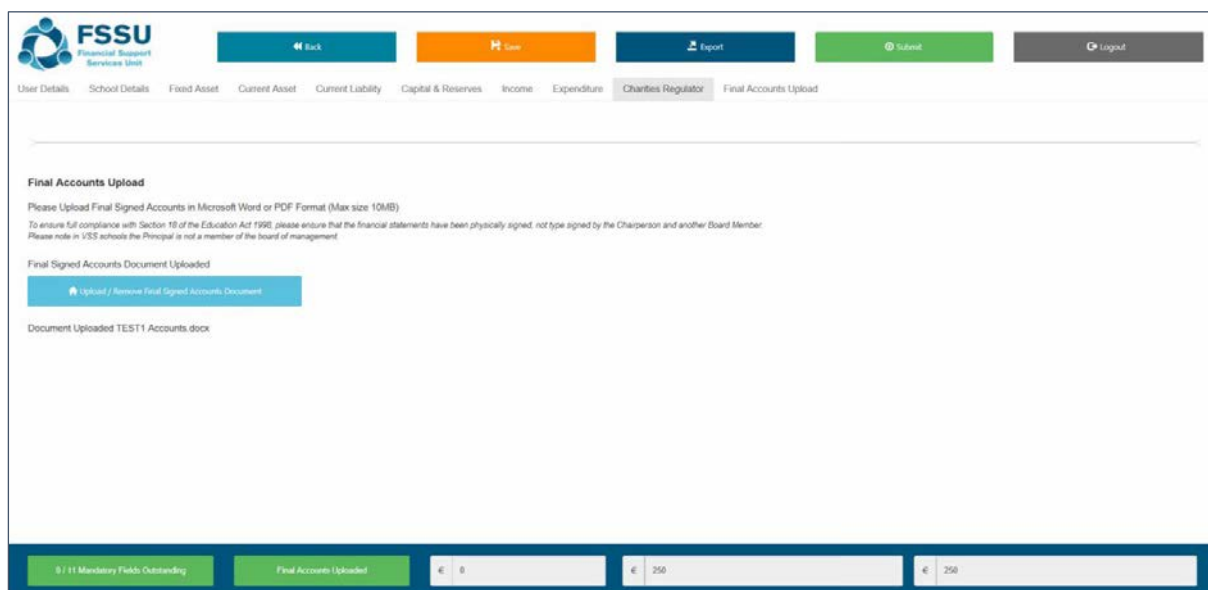
Chosen document will appear. Click **Save Attachment**



Saved Documents can also be removed



16. Once your School Accounts are ready to submit all buttons will have turned to green and your Trial Balance will have balanced



## 17. Confirm your Submission by clicking on **Submit**

**FSSU**  
Financial Support  
Services Unit

Confirm Submit

Are you Sure you Want to Submit School Data?

By clicking submit, I confirm that the figures submitted are the final financial accounts as approved by the Board of Management/Governors.

I also confirm that by submitting these data that the Board of Management have approved the transfer of the relevant information contained in this submission to the Charities Regulator and the Central Statistics Office, to satisfy the annual reporting obligations.

Final Accounts Upload

Please Upload Final Signed Accounts Document

To ensure full compliance with Section 44 of the Charities Act 2006, please note in Y03 schools the Final Signed Accounts Document must be uploaded.

Final Signed Accounts Document Uploaded

Document Uploaded TEST1 Accounts.docx

11 Mandatory Fields Outstanding | Final Accounts Uploaded | € 0 | € 250 | € 250

Once your accounts are submitted the Submit button can't be re-clicked and data becomes read only

**FSSU**  
Financial Support  
Services Unit

Home | Login | Export | Submit | Logout

User Details | School Details | Fixed Asset | Current Asset | Current Liability | Capital & Reserves | Income | Expenditure | Charities Regulator | Final Accounts Upload

User Details

Last saved: demokings@cd@gmail.com - 26/07/2019 10:08:14

Row Name: Jane Browne & Co | User Name: janebrowne@accountant.com | School Year: 2018 / 2019 | Submission Status: Submitted

School Details

School Name: Sample School 2 | Roll: 10013T | No. Pupils: 100 | Audited / Certified: Audited | Data Status: No

Trial Balance

Fixed Asset

| Number | Description                 | Type        | Debit | Credit |
|--------|-----------------------------|-------------|-------|--------|
| 1400   | Capital: Land and Buildings | Fixed Asset | € 100 | €      |

1400 Capital: Land and Buildings

11 Mandatory Fields Outstanding | Final Accounts Uploaded | € 0 | € 250 | € 250

## 18. A confirmation email will be forwarded on completion:

### ***Confirmation of Submission of Financial Accounts for 2018 / 2019***

- A confirmation email will also be sent to the Secretary to the Board of Management of the school
- A confirmation email will also be sent to the FSSU



## Additional User

An Additional User is an accountant who has been given permissions to make a submission by the Engagement Partner of the firm.

1. You will receive an email notifying you that you have been set up on the Accounts Portal

**To:** Jane Browne <[janebrowne@accountant.com](mailto:janebrowne@accountant.com)>

**Subject:** FSSU Accountants User Activation

Dear Ms Jane Browne,

You have been set up to use our Accounts Portal. Your details are listed below.

|                  |  |
|------------------|--|
| <u>Name:</u>     | Jane Browne,   |
| <u>Username:</u> | <a href="mailto:janebrowne@accountant.com">janebrowne@accountant.com</a> |
| <u>Password:</u> | Request from Portal  |

To request your password please browse to [www.fssucloud.net](http://www.fssucloud.net) and click 'Request Password'.

2. Login using your Username and Password

- Your **Username** is the email address you used to access your Password
- Enter the **Password** that was emailed to this account
- Enter the result of the equation in the third box.
- Click **OK**.



3. You will be brought to the homepage where you can view all Outstanding & InProgress Schools

**FSSU**  
Financial Support Services Unit

Click Here to Update Practice Details, Link School(s) or Edit User(s)

Download User Guide

User Details Primary School(s) Voluntary Secondary School(s) Community and Comprehensive School(s)

**User Details**

From: Jane Browne & Co User: janebrowne@accountant.com Person: David Walsh School Year: 2018 / 2019

You currently have [41] Active School(s) Linked to Your Organisation

You currently have [40] School(s) Outstanding and In Progress for the School Year 2018 / 2019

[4] Primary School(s) Outstanding and In Progress

| Roll   | School          | Locality                    | Status      | Type           | Details |
|--------|-----------------|-----------------------------|-------------|----------------|---------|
| 642811 | Sample School 1 | North Circular Road, Unweck | Outstanding | Primary School |         |
| 652792 | Sample School 2 | Carrick-on-Suir             | Outstanding | Primary School |         |
| 654020 | Sample School 3 | Thurles, Co. Tipperary      | Outstanding | Primary School |         |
| 654965 | Sample School 4 | Tipperary Town              | Outstanding | Primary School |         |

The **Filter** button allows you to filter schools by Submission Status



**FSSU**  
Financial Support Services Unit

Click Here to Update Practice Details, Link School(s) or Edit User(s)

Download User Guide

User Details Primary School(s) Voluntary Secondary School(s) Community and Comprehensive School(s)

**User Details**

From: Text Accountant TP User: David Walsh Person: David Walsh School Year: 2018 / 2019

You currently have [40] School(s) Outstanding and In Progress for the School Year 2018 / 2019

**Filter Schools**

Find By Roll Number: Roll Number

Submission Status: Outstanding and In Progress, Outstanding, In Progress, Submitted, All


Apply Clear Cancel

You can use the below tabs to view schools by Primary School, Voluntary Secondary School or Community and Comprehensive School

#### 4. Select the relevant school by double clicking on the School Roll number or School Name

| [4] Primary School(s) Outstanding and In Progress |                 |                               |             |                |         |
|---|-----------------|-------------------------------|-------------|----------------|---------|
| Roll  | School          | Locality                      | Status      | Type           | Details |
| 6089T   | Sample School 1 | North Circular Road, Limerick | Outstanding | Primary School |         |
| 60278U  | Sample School 2 | Carroll-on-Side               | Outstanding | Primary School |         |
| 60468U  | Sample School 3 | Thurles, Co. Tipperary        | Outstanding | Primary School |         |
| 60468L  | Sample School 4 | Tipperary Town                | Outstanding | Primary School |         |

#### 5. Pop Up Advice – Click **Confirm** to begin submission



**FSSU**  
Financial Support  
Services Unit

User Details

| Roll   | School         |
|--------|----------------|
| 10015T | Test Primary S |
| 10007T | Test Primary S |

[1] Voluntary Secondary School

| Roll   | School         |
|--------|----------------|
| 60020T | Test Voluntary |

[2] Community and Comprehensive School(s) Outstanding and In Progress

| Roll   | School            | Locality                    | Status      | Type                   | Details   |
|--------|-------------------|-----------------------------|-------------|------------------------|---|
| 90001T | Test C&C School 1 |                             | In Progress | C & C Secondary School | Last Saved jameskeating@fssu.ie - 13/09/2019 09:36:59   |
| 90005T | Test C&C School 5 | North Main Street, Dublin 2 | In Progress | C & C Secondary School | Last Saved lorraineguinan@fssu.ie - 06/09/2019 09:41:12 |


Before you make this submission

Please have the following information to hand before starting this submission:

1. A pdf copy of the approved Board of Management annual accounts for the year of the submission. Please ensure that the accounts have been signed by the chairperson and another board member. Note: in VSS schools the Principal is not a member of the board of management.
2. The final Trial Balance which will be prepared in accordance with the FSSU's Chart of Accounts. The Trial Balance must reflect all school bank accounts including the Parent's association bank account or any other financial institutions accounts operated by the board.
3. The Board of Management's Registered Charity Number (RCN) as issued by the Charities Regulator. Submissions will not be accepted from Boards who are not registered with the Charities Regulator.
4. A copy of a confirmation letter completed by the Board of Management. This letter will allow the external accountant/auditor to file data to the online portal which is required from Boards of Management by the Charities Regulator and the Central Statistics Office.

Continue Cancel

#### 6. Begin by entering the **School Details**



**FSSU**  
Financial Support  
Services Unit

Back Save Export Submit Logout

User Details School Details Fixed Asset Current Asset Current Liability Capital & Reserves Income Expenditure Charities Regulator Final Accounts Upload

Please note that the 'Submit Button' will become enabled and turn green when all mandatory fields are complete and the required PDF file is uploaded successfully.

**User Details**

Firm Name: 
 User Name: 
 School Year: 
 Submission Status:

**School Details**

School Name: 
 Roll: 
 Number of Pupils: 
 Audited Accounts: 
 DEIS Status:

**Trial Balance**

**Fixed Asset**

| Nominal | Description | Type | Debit | Credit |
|---------|-------------|------|-------|--------|
|         |             |      |       |        |

19 / 19 Mandatory Fields Outstanding

Final Accounts Not Uploaded

€ 0 € €

## 7. Complete the **Trial Balance** including:

- Fixed Assets
- Current Assets
- Current Liabilities
- Capital & Reserves
- Income
- Expenditure

## 8. Complete the **Charities Regulator Report**

Registration with the Charities Regulator is mandatory for all schools

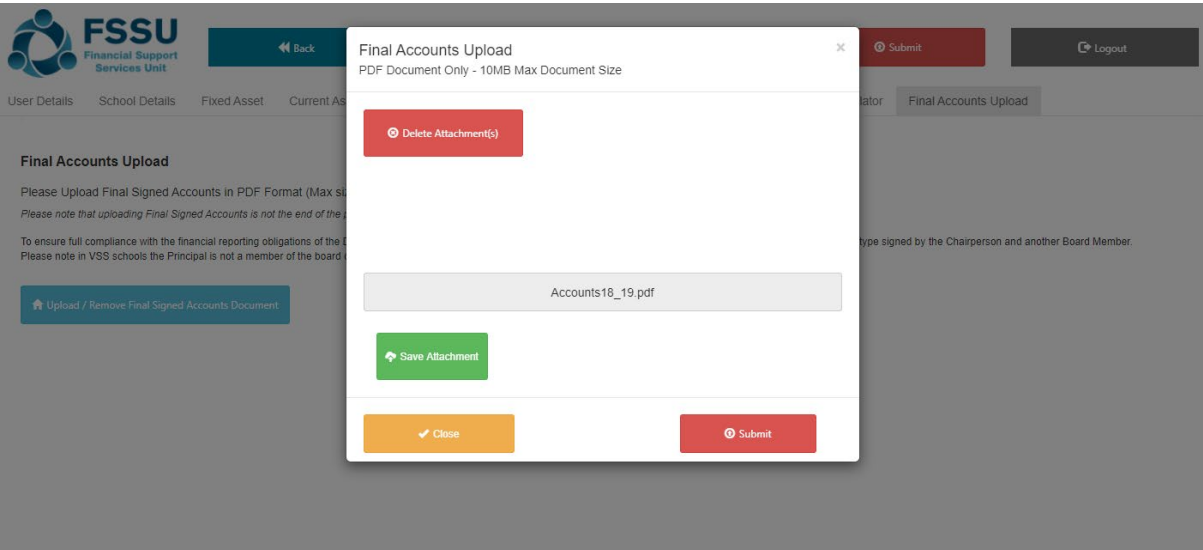
The screenshot shows the 'Charities Regulator Report' form within the FSSU Financial Support Services Unit interface. The top navigation bar includes links for User Details, School Details, Fixed Asset, Current Asset, Current Liability, Capital & Reserves, Income, Expenditure, Charities Regulator (active), and Final Accounts Upload. The form contains several input fields: 'Registered Charity Number (RCN):', 'Total School Income:' (€ 200), 'Total School Expenditure:' (€ 200), 'Total Salary Amount paid by the Board of Management:' (€ 1,000), and 'Number of Employees paid directly by the Board of Management:' (20). There are two confirmation checkboxes, both marked with a green square, regarding the board's confirmation of CRA registration and the inclusion of Parents Association and/or Student Council accounts. A dropdown menu for 'Indicate the number of individuals who have volunteered for the board and the school during the reporting year' is set to '1 - 50'.

## 9. Complete **Final Accounts Upload**

Click on **Upload / Remove Final Signed Accounts Document**

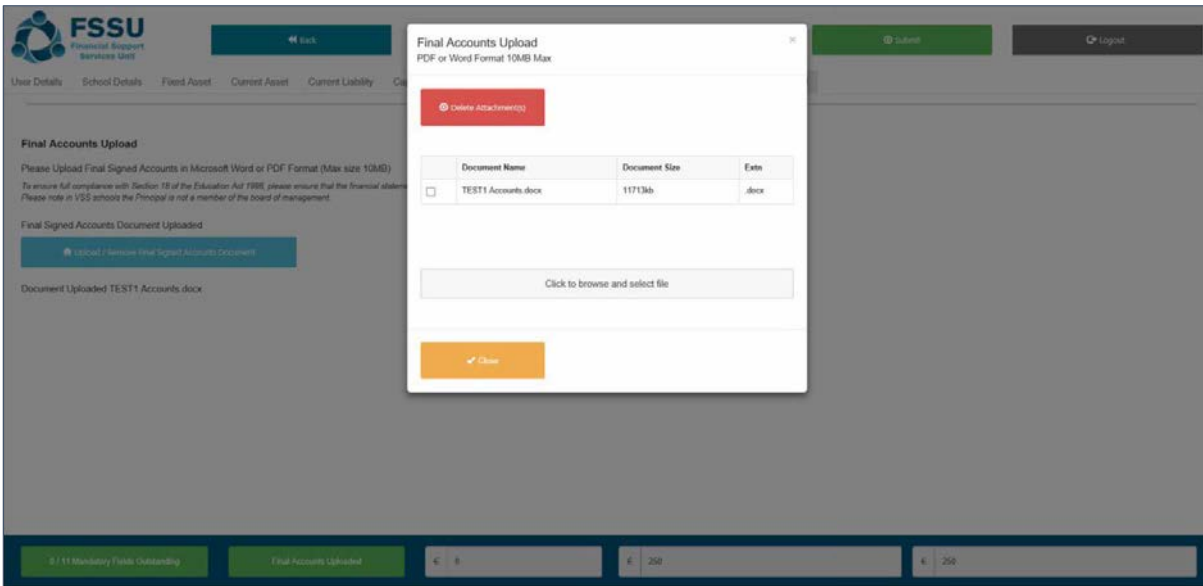
The screenshot shows the 'Final Accounts Upload' form within the FSSU Financial Support Services Unit interface. The top navigation bar is identical to the previous form. The form includes instructions: 'Please Upload Final Signed Accounts in PDF Format (Max size 10MB)' and 'Please note that uploading Final Signed Accounts is not the end of the process. You still need to click "Submit" once all the mandatory fields are completed.' It also states: 'To ensure full compliance with the financial reporting obligations of the Department of Education and Skills, please ensure that the financial statements have been physically signed, not type signed by the Chairperson and another Board Member. Please note in VSS schools the Principal is not a member of the board of management.' A blue button labeled 'Upload / Remove Final Signed Accounts Document' is visible at the bottom.

Click on **Click to browse and select file** and select relevant files

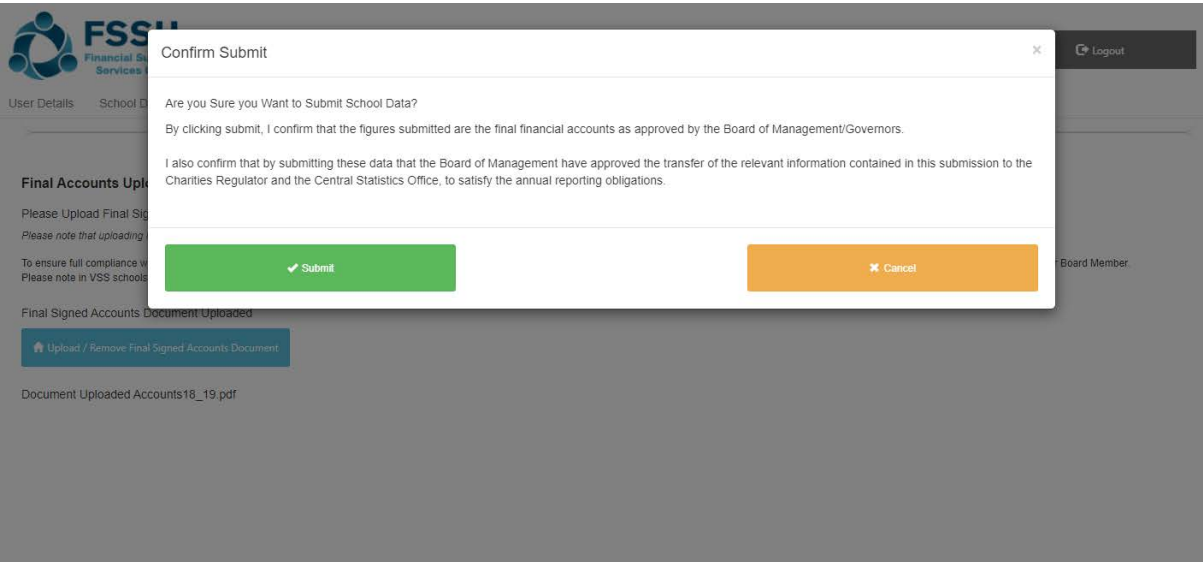
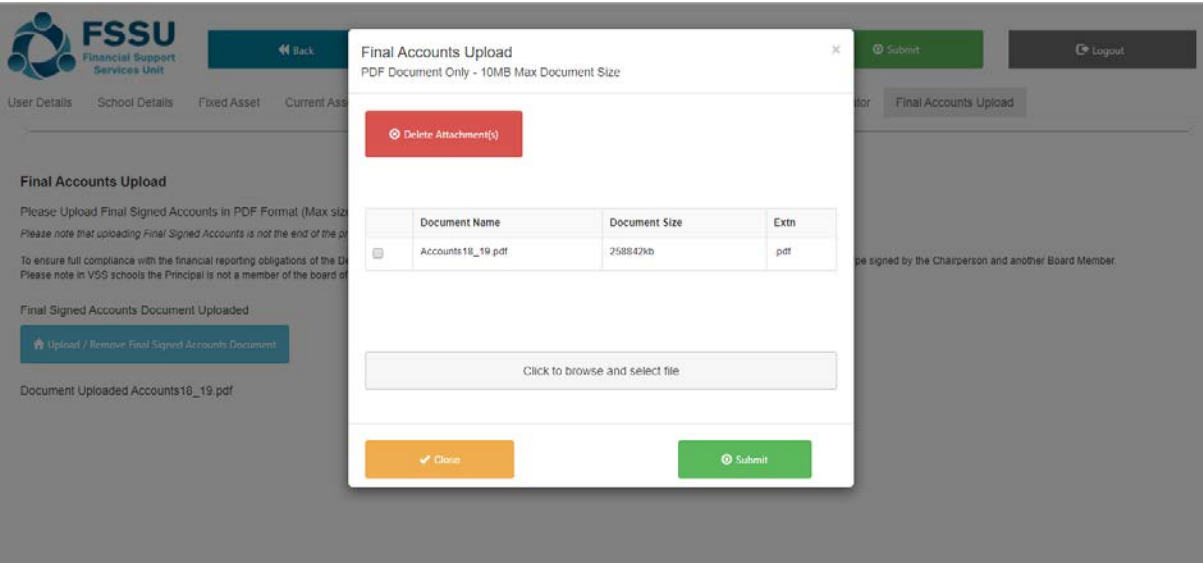


Chosen document will appear. Click **Save Attachment**

Saved Documents can also be removed by clicking **Delete Attachment**



Click **Close** or **Submit**



10. Once your School Accounts are ready to submit all buttons will have turned to green and your Trial Balance will have balanced

**FSSU**  
Financial Support  
Services Unit

Back Done Export Submit Logout

User Details School Details Fixed Asset Current Asset Current Liability Capital & Reserves Income Expenditure Charities Regulator Final Accounts Upload

### Final Accounts Upload

Please Upload Final Signed Accounts in Microsoft Word or PDF Format (Max size 10MB)  
To ensure full compliance with Section 18 of the Education Act 1998, please ensure that the financial statements have been physically signed, not type signed by the Chairperson and another Board Member  
Please note in VSS schools the Principal is not a member of the board of management

Final Signed Accounts Document Uploaded

Upload / Remove Final Signed Accounts Document

Document Uploaded TEST1 Accounts.docx

0/11 Mandatory Fields Outstanding Final Accounts Uploaded € 0 € 250 € 250

11. Confirm your Submission by clicking on **Submit**

**FSSU**  
Financial Support  
Services Unit

User Details School Details

### Final Accounts Upload

Please Upload Final Signed Accounts in Microsoft Word or PDF Format (Max size 10MB)  
To ensure full compliance with Section 18 of the Education Act 1998, please ensure that the financial statements have been physically signed, not type signed by the Chairperson and another Board Member  
Please note in VSS schools the Principal is not a member of the board of management

Final Signed Accounts Document Uploaded

Upload / Remove Final Signed Accounts Document

Document Uploaded TEST1 Accounts.docx

0/11 Mandatory Fields Outstanding Final Accounts Uploaded € 0 € 250 € 250

Confirm Submit

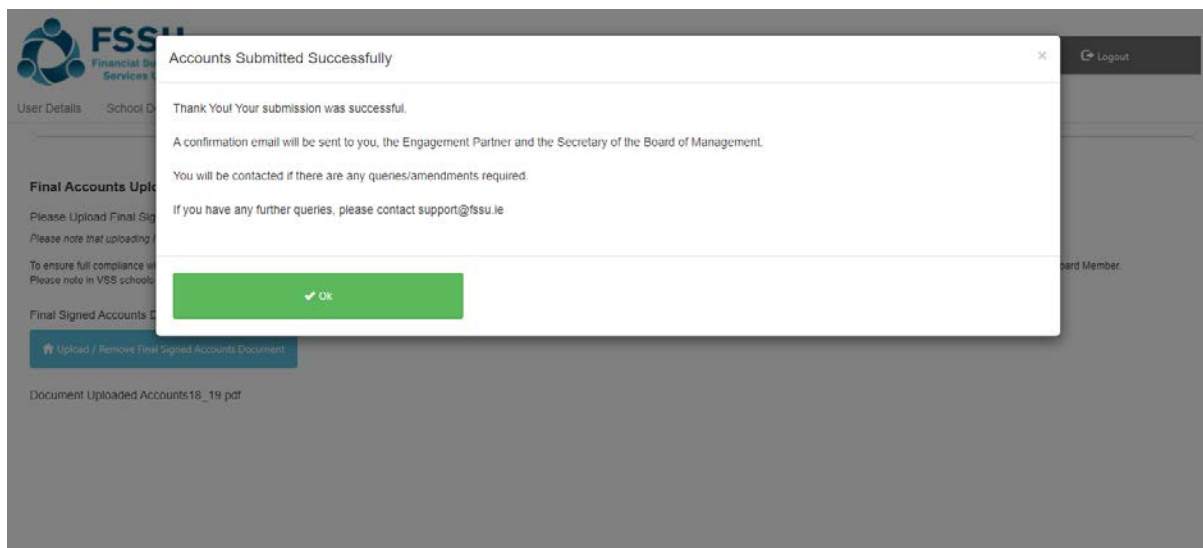
Are you Sure you Want to Submit School Data?

By clicking submit, I confirm that the figures submitted are the final financial accounts as approved by the Board of Management/Governors.

I also confirm that by submitting these data that the Board of Management have approved the transfer of the relevant information contained in this submission to the Charities Regulator and the Central Statistics Office, to satisfy the annual reporting obligations.

Submit Cancel

## 12. You will see this message Click OK



Once your accounts are submitted the Submit button can't be re-clicked and data becomes read only

The screenshot shows the FSSU Financial Support Services Ltd. interface, specifically the 'Final Accounts Upload' section. The top navigation bar includes links for 'User Details', 'School Details', 'Fixed Asset', 'Current Asset', 'Current Liability', 'Capital & Reserves', 'Income', 'Expenditure', 'Charities Register', and 'Final Accounts Upload'. The 'Final Accounts Upload' section is active, displaying a form for submitting accounts. The form includes fields for 'User Details' (Name, User Name, School Year, Submission Status) and 'School Details' (School Name, Roll, No. Pupils, Audited / Certified, Ods Status). Below these fields is a table for 'Fixed Asset' with columns for 'Nominal', 'Description', 'Type', 'Debit', and 'Credit'. The table contains one row with '1400' in the 'Nominal' column, 'Capital Land and Buildings' in the 'Description' column, 'Fixed Asset' in the 'Type' column, and '€ 100' in the 'Debit' column. At the bottom, there are buttons for '11 Mandatory Fields Outstanding' and 'Final Accounts Uploaded', along with summary statistics for 'Fixed Asset' and 'Current Asset'.

| Nominal | Description                | Type        | Debit | Credit |
|---------|----------------------------|-------------|-------|--------|
| 1400    | Capital Land and Buildings | Fixed Asset | € 100 |        |



13. Upon completion you will receive a confirmation email

***Confirmation of Submission of Financial Accounts for 2018 / 2019 for Roll Number: 10015T***

To Jane Browne & Co,

On 13/09/2019 14:55:10 the FSSU received a financial submission for the school year 2018 / 2019 for school Sample School 11 with roll number: 10015T.

This submission fulfils the financial reporting obligations of the Department of Education & Skills, the Charities Regulator, the Charities Act 2009 and the Central Statistics Office.

Please find attached a full copy of this submission for your records.

Kind Regards,

Financial Support Services Unit



- A confirmation email will also be sent to the Secretary to the Board of Management of the school
- A confirmation email will also be sent to the FSSU

If you require any assistance, please call the FSSU Support Line **01 910 4020**

or email **[support@fssu.ie](mailto:support@fssu.ie)**



## Appendix G

# To be sent to External Accountant/Auditor only

### BOARD OF MANAGEMENT – CONFIRMATION OF DATA TO BE SUBMITTED TO THE FSSU (This document does not form part of the Financial Accounts)

SCHOOL NAME \_\_\_\_\_ ROLL NUMBER \_\_\_\_\_

ADDRESS \_\_\_\_\_

Accountants/Auditors Name: \_\_\_\_\_

Accountants/Auditors Address: \_\_\_\_\_

Dear \_\_\_\_\_, (insert Accountant/Auditors name)

1. The board of management of insert school name \_\_\_\_\_ authorise insert accountants/auditors name \_\_\_\_\_, to transfer the relevant information contained in the financial accounts to the Financial Support Services Unit as part of the online submission process.
2. The board of management approves the transfer of relevant information contained in the board of managements annual accounts from the Financial Support Services Unit to:
  - a) the Central Statistics Office, to satisfy the annual reporting obligations.
  - b) the Charities Regulator, to satisfy the annual reporting obligations set out in Section 52 of the Charities Act 2009.
  - c) the Patron, where requested
3. The board of management confirms that, where applicable, the Income and Expenditure and bank balance of the Parents Association and/or Student Council are included in these accounts.
4. The board of management confirms that the Trustee details for the school are registered correctly with the CRA.
5. Number of pupils enrolled in the school for the year ended 31<sup>st</sup> August 2019 was insert number \_\_\_\_\_.
6. The average number of employees employed directly by the board of management in the school for the year ended 31<sup>st</sup> August 2019 was insert number \_\_\_\_\_.
7. The number of individuals who have volunteered for the board of management and the school for the year ended 31<sup>st</sup> August 2019 was: (tick the box)

|          |                          |
|----------|--------------------------|
| None     | <input type="checkbox"/> |
| 1 - 9    | <input type="checkbox"/> |
| 10 - 19  | <input type="checkbox"/> |
| 20 - 49  | <input type="checkbox"/> |
| 50 - 249 | <input type="checkbox"/> |
| 250+     | <input type="checkbox"/> |

On behalf of the board of management on \_\_\_\_\_ (insert date)

\_\_\_\_\_  
Chairperson

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

## This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

## This image shows a full page of blank, lined paper. It features approximately 28 horizontal blue or grey lines spaced evenly apart, typical of notebook paper. The lines extend across the entire width of the page, leaving small margins at the top and bottom. There are no vertical lines, text, or other markings on the page.

## This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

## This image shows a full page of blank, lined paper. It features approximately 28 horizontal blue or grey lines spaced evenly apart, typical of notebook paper. The lines extend across the entire width of the page, leaving small margins at the top and bottom. There are no vertical lines, text, or other markings on the page.

## Notes

## This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.



## This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.