

Year End Checklist

Deadline date for Submission –
28th February each year

Reporting obligations of the

- Department of Education
- Central Statistics Office
- Charity Regulator

Subject to Audit for non compliance



Year End Checklist

Income & Expenditure Account

- ✓ All Bank Reconciliations Complete
- ✓ Outstanding Cheques Reviewed
- ✓ Balance of Grants
- ✓ Categories Reviewed



Year End Checklist

Bank Statements for all School Banks Accounts

- ✓ Current Account
- ✓ Deposit Accounts
- ✓ Parents Association Bank Account
- ✓ Credit Card Statements
- ✓ Petty Cash Account
- ✓ Construction Bank Account
- ✓ School Meals Bank Account



Bank statements should cover 01st September to 31st August

Year End Checklist

School Receipts

- ✓ Department of Education Remittances
- ✓ School Generated Income ie book rental, insurance, school tours etc
- ✓ Fundraising /Donations
- ✓ School Meals / other state funding
- ✓ If using payment solutions to collect income provide the report available



Categorise all income under the appropriate heading

Year End Checklist



Purchase Invoices

- ✓ All payments should have supporting documentation
ie invoice/receipt
- ✓ All Invoice/Receipts should be filed in order of date paid
- ✓ Payment details should be recorded on each invoice / statement
- ✓ Should be authorised by the Treasurer and another Board
Member
- ✓ Invoices that relate to current year but not yet paid ie light & heat,
telephone

Year End Checklist

Insurance Schedules

- ✓ Building Insurance Policy
- ✓ Pupil Insurance Policy
- ✓ Full schedule and receipts



Year End Checklist

Capital Projects

- ✓ ie Extension or Refurbishment
 - Summer works, Emergency works
- ✓ Details of Funding provided
 - Department Grants
 - Own Funds
 - Fundraising
- ✓ Details of cost incurred to date
 - Stage completion
 - Retention
- ✓ Revenue payments and amounts due



Year End Checklist

Revenue Commissioners

- ✓ Copy of RCT & VAT Returns and due to be paid including zero returns
- ✓ Copy of PAYE/PRSI Returns paid and due to be paid



Year End Checklist

Fixed Asset Register

This is a list of all assets owned by the school

- ✓ Computers, photocopiers, Furniture etc
- ✓ Insurance Valuation Purposes
- ✓ New Assets bought
- ✓ Should be barcoded



Year End Checklist

Board of Management/Governors Authorisation Letter for 2021/2022 School Accounts

To be sent to External Accountant/Auditor only
(This document does not form part of the Annual Accounts)

School Name: _____ Roll No. _____

School Address: _____

Accountants/Auditors name & address: _____

Dear _____, (insert Accountant/Auditors name)

1. The board of management/governors 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 approves the transfer of relevant information contained in the board's annual
accounts by the Financial Support Services Unit to:
 - a. the Central Statistics Office, to assist the annual reporting obligations.
 - b. the Charities Regulator, to assist the annual reporting obligations set out in Section 52
of the Charities Act 2009.
 - c. the Trustee/Patron, where requested.
3. The board confirms that, where applicable, the Income and Expenditure and bank balance of
the Parents Association, Student Council and all other bank accounts relating to school
activities are included in the annual accounts.
4. The board confirms that the external accountant/auditor is a member of a Prescribed
~~Accountancy Body and has Professional Indemnity Insurance in place.~~
5. The board confirms that the Trustee details for the school are registered correctly with the
Charities Regulator. (Insert RCN number) _____.
6. The average number of employees paid directly by the board in the school for the year ended
~~31st August 2022 was (insert number) _____.~~
7. The number of individuals who have volunteered for the board and the school for the year
ended 31st August 2022 was: (e.g., board members, parent's association, parents that helped
at bake sale etc.)

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"/>

Year End Checklist

8. Board of Management/Governors Declaration - Covid supports

8.1 Were Covid-19 financial supports claimed by the board in respect of Department of Education grant funded Secretaries, Caretakers and Cleaners? This question relates to EWSS.

☐ Yes ☐ No ☐ N/A

If the answer is yes, please provide the total amount received

€_____

8.2 The board understands that grant funding may be reduced by the amount of any Covid-19 financial supports received as identified above and this may be subject to audit at a future date.

☐ Yes ☐ No ☐ N/A

8.3 The board confirms that the reconciliation of unspent Covid-19 Capitation related grants for the school years 2020/2021 and 2021/2022 were prepared and where applicable the unspent amount was returned to the Department.

☐ Yes ☐ No ☐ N/A

8.4 The board confirms that the COVID-19 operational supports provided as outlined in circulars 45/2020, 46/2020 and 53/2020 as applicable, to date were specifically used for the purpose of minimising the risk of spread of COVID-19 and that costs were recorded appropriately in the school accounts.

☐ Yes ☐ No ☐ N/A

On behalf of the board on _____ (insert date)

Chairperson

Board Member

Year End Checklist - Submission

✓ **30th September**

The board provides all financial information to the external accountant for the school year August 31st

✓ **30th November**

The draft annual accounts are returned by the accountant

✓ **31st December**

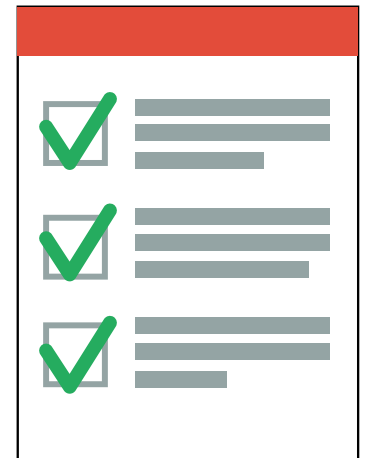
Accounts are reviewed and approved by the board and signed by the chairperson and one other board member

✓ **28th February**

Accountant submits the accounts to the FSSU and uploads a pdf copy of the approved annual accounts

Year End Checklist

- ✓ **Income and Expenditure Account**
- ✓ **Bank Statements for all banks accounts**
- ✓ **School Receipts**
- ✓ **Purchase Invoices**
- ✓ **Insurance Documents**
- ✓ **Capital Projects**
- ✓ **Revenue Commissioners**
- ✓ **Fixed Asset Register**
- ✓ **Board of Management Authorisation Letter**
- ✓ **Deadline Dates for submission**



Thank You

**If you have any questions
please telephone 01 910 4020
Monday-Thursday 9-7
Friday 9-5**

**FSSU Primary 01 910 4020
Email primary@fssu.ie**