



# **FSSU – Preparation and Submission of School Accounts 2021/2022**

September 2022

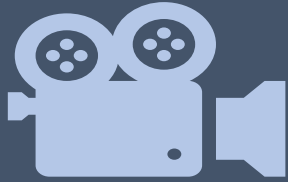


# Agenda

- **Welcome!**
- **What's new for 2021/2022?**
- **Checklists**
- **Other information**
- **Update on the Submission Process**
- **Questions & Answers**



# Webinar



Recording



Email



Handouts



[www.fssu.ie](http://www.fssu.ie)

## Q&A

Questions

# FSSU WEBINAR

- **WHATS NEW FOR SUBMISSION OF ANNUAL ACCOUNTS FOR 2021/2022?**



# Annual Return to the Charities Regulator

**The board is required to verify the information submitted to the FSSU by the external accountant/auditor by the 31<sup>st</sup> August each year.**

**Principal or designate logs on to Charities Regulator account and confirms information**

**Accuracy of data to minimise changes**



**An Rialálaí  
Carthanas**

**Charities  
Regulator**

# Update to the Chart of Accounts

## Update to the Chart of Accounts

- Codes added
- Change of description to nominal codes

Financial guideline 2021/2022 40-Update to FSSU  
Chart of Accounts (Revised Version **June 2022**)

### FSSU Chart of Accounts

June 2022

#### Income and Expenditure Codes

| A/C No | Description                                     | Type   | Category                |
|--------|---|--------|-------------------------|
| 3010   | Capital/Non Pay Budget                          | Income | Department of Education |
| 3020   | DEIS Grant                                      | Income | Department of Education |
| 3030   | Non Teachers Pay Budget                         | Income | Department of Education |
| 3050   | Andlary/School Support Services Grant           | Income | Department of Education |
| 3100   | Secretarial Grant                               | Income | Department of Education |
| 3130   | Caravanser Grant                                | Income | Department of Education |
| 3140   | Special Education Equipment Grant               | Income | Department of Education |
| 3150   | Book Grant Income                               | Income | Department of Education |
| 3155   | School Library Books Capital Grant              | Income | Department of Education |
| 3160   | Book Rental Scheme Grant                        | Income | Department of Education |
| 3170   | Special Subject Grant                           | Income | Department of Education |
| 3190   | JCSP Grant                                      | Income | Department of Education |
| 3200   | Transition Year Grant                           | Income | Department of Education |
| 3210   | Leaving Certificate Applied Grant               | Income | Department of Education |
| 3220   | Grant for Traveller Students                    | Income | Department of Education |
| 3225   | Amortisation of DE Equipment Grants             | Income | Department of Education |
| 3226   | Amortisation of DE ICT Grants                   | Income | Department of Education |
| 3227   | Amortisation of Other DE Grants                 | Income | Department of Education |
| 3230   | ICT Grant Non Capital                           | Income | Department of Education |
| 3240   | Supervision and Substitution Grant              | Income | Department of Education |
| 3245   | Physical/Chemistry Grant                        | Income | Department of Education |
| 3255   | State Exam Income                               | Income | Department of Education |
| 3260   | School Excellence Fund Income                   | Income | Department of Education |
| 3270   | Sports Complex Grant                            | Income | Department of Education |
| 3275   | Minor Works Grant-Non Capital                   | Income | Department of Education |
| 3276   | Temporary Accommodation Grant Income            | Income | Department of Education |
| 3277   | COVID Minor Works Grant                         | Income | Department of Education |
| 3280   | COVID Adult Grant                               | Income | Department of Education |
| 3281   | COVID Capital PPE Grant                         | Income | Department of Education |
| 3282   | COVID Enhanced Supervision Grant                | Income | Department of Education |
| 3283   | COVID Capital for Additional Cleaning Grant     | Income | Department of Education |
| 3284   | COVID Funding for Replacement Caravanser Hours  | Income | Department of Education |
| 3285   | COVID Funding for Replacement Secretarial Hours | Income | Department of Education |
| 3286   | COVID Funding for Replacement Cleaner Hours     | Income | Department of Education |
| 3287   | COVID Funding for Replacement Bus Escort Hours  | Income | Department of Education |
| 3290   | Other Non Capital DE Grant Income               | Income | Department of Education |
| 3292   | Standardised Testing Grant                      | Income | Department of Education |
| 3293   | Summer Provision Grant                          | Income | Department of Education |
| 3294   | Bus Escort Grant                                | Income | Department of Education |
| 3295   | Department of Children and 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   | Help 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 |
| 3395   | Practical Subjects Income                       | Income | School Generated Income |
| 3410   | Adult Education Income                          | Income | School Generated Income |
| 3420   | Caravan 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 |
| 3460   | Career Guidance 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 |
| 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 |

# Codes Added to the Chart of Accounts

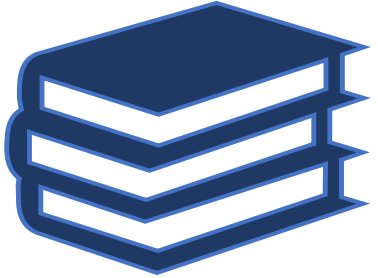
| Code | Description   | Type              | Category                    |
|------|---|-------------------|-----------------------------|
| 3155 | School Library Books Capital Grant                          | Income            | Department of Education     |
| 4641 | School Library Books Capital Grant Expense                  | Expenditure       | Education Other Expenditure |
| 1421 | Capital: Fixtures, Fittings and Equipment Additions         | Fixed Asset       | Fixed Asset                 |
| 1422 | Capital: Fixtures, Fittings and Equipment Disposals         | Fixed Asset       | Fixed Asset                 |
| 1431 | Depreciation: Fixtures, Fittings and Equipment Current Year | Fixed Asset       | Fixed Asset                 |
| 1432 | Depreciation: Fixtures, Fittings and Equipment Disposal     | Fixed Asset       | Fixed Asset                 |
| 1705 | Debtors   | Current Asset     | Debtors & Prepayments       |
| 2161 | School Library Books Capital Grant Unspent                  | Current Liability | Accruals                    |
| 2179 | Digital Divide Grant Unspent                                | Current Liability | Accruals                    |

# Change of Description to Codes in the Chart of Accounts

| Code | Existing Description   | Change Description to:   |
|------|--|--|
| 4640 | Library Expense  | Library Non Grant Funded Expense   |
| 1400 | Capital Land and Buildings   | Capital Land and Buildings Cost B/Fwd  |
| 1410 | Depreciation: Land and Buildings   | Accumulated Depreciation: Land and Buildings B/Fwd                                 |
| 1420 | Capital: Fixtures, Fittings and Equipment                                    | Capital: Fixtures, Fittings and Equipment Cost B/Fwd                               |
| 1425 | Capital: Covid Minor Works Fixtures, Fittings and Equipment                  | Capital: Covid Minor Works Fixtures, Fittings and Equipment Cost B/Fwd             |
| 1430 | Accumulated Depreciation: Fixtures, Fittings and Equipment                   | Accumulated Depreciation: Fixtures, Fittings and Equipment B/Fwd                   |
| 1435 | Accumulated Depreciation: Covid Minor Works Fixtures, Fittings and Equipment | Accumulated Depreciation: Covid Minor Works Fixtures, Fittings and Equipment B/Fwd |
| 1440 | Capital: Motor   | Capital: Motor Vehicles Cost B/Fwd   |
| 1450 | Accumulated Depreciation: Motor Vehicles                                     | Accumulated Depreciation: Motor Vehicles B/Fwd                                     |
| 1460 | Capital: ICT Costs   | Capital: ICT Cost B/Fwd  |
| 1465 | Capital: Covid Minor Works ICT   | Capital: Covid Minor Works ICT Cost B/Fwd  |
| 1470 | Accumulated Depreciation ICT   | Accumulated Depreciation: ICT Cost B/Fwd   |
| 1475 | Accumulated Depreciation: Covid Minor Works ICT                              | Accumulated Depreciation: Covid Minor Works ICT B/Fwd                              |
| 1480 | Capital: Other   | Capital: Other Cost B/Fwd  |
| 1490 | Accumulated Depreciation Other   | Accumulated Depreciation Other Cost B/Fwd  |



# New/Once Off Department of Education Grants received in 21/22



- School Library Book Capital Grant
- Exceptional Minor Works Grant Funding
- Digital Strategy Grant for ICT Infrastructure
- Grant to address the digital divide and learners at risk of educational disadvantage

# Accounting treatment

## School Library Book Capital Grant

|                      |   |
|----------------------|---|
| School Sectors       | All schools in the free education scheme  |
| Received             | May 2022  |
| Purpose              | This once off grant is being made available to enable all schools in the Free Education Scheme to purchase books, audio books and other media for the purposes of improving their existing literacy resource banks. |
| Further Information  | FSSU Guideline No 32-21/22 (Post Primary)<br><br>FSSU Guideline No P19-21/22 (Primary)  |
| Income Code          | 3155 <School Library Books Capital Grant>   |
| Expense Code         | 4641<School Library Books Capital Grant Expense>  |
| Unspent Balance Code | 2161 <School Library Books Capital Grant Unspent>   |

# Accounting treatment

## Exceptional Minor Works Grant Funding

|                      |  |
|----------------------|--|
| School Sectors       | All schools in the Free education scheme & application basis fee charging schools  |
| Received             | December 2021  |
| Purpose              | Given to schools the opportunity to undertake any minor works with a specific focus on providing additional support to schools for the implementation of the ventilation   |
| Further Information  | FSSU Guideline No 20-21/22 (Post Primary)<br>FSSU Guideline No P12-21/22 (Primary)   |
| Income Code          | 3905 <Covid Minor Works Capital Grant Income> (if used for capital purposes)<br>3277 <Covid Minor Works Grant> (if used for non-capital purposes)  |
| Expense Code         | 3941 <Covid Minor Works Building Expense> (if used for capital construction projects)<br>1426 <Capital Covid Minor Works Fixtures, Fittings and Equipment Additions> (if used for furniture, equipment etc.)<br>5316 <Covid Minor Works Grant Expense> (if used for non capital expenditure) |
| Unspent Balance Code | 2169 <Covid Minor Works Grant Unspent>   |

# Accounting treatment

## Digital Strategy Grant for ICT Infrastructure

|                      |  |
|----------------------|--|
| School Sectors       | All schools in the free education scheme & reduced amount in fee charging schools  |
| Received             | December 2021  |
| Purpose              | To put in place an ICT infrastructure, allowing schools to priorities ICT needs identified in the context of the Covid public health crisis. |
| Further Information  | FSSU Guideline No 34-21/22 (Post Primary)  |
| Income Code          | 3921 <DE ICT Grant Capital Income> (if used for capital purposes)<br>3230 <ICT Grant Non-Capital> (if used for non-capital purposes)         |
| Expense Code         | 1461 <Capital: ICT Additions> (if used for capital equipment)<br>4410 <ICT grant non-capital expense> (if used for non capital expenditure)  |
| Unspent Balance Code | 2165 <ICT Grant Unspent>   |

# Accounting treatment

## Grant to address the digital divide and learners at risk of educational disadvantage

|                      |  |
|----------------------|--|
| School Sectors       | All schools in the free education scheme   |
| Received             | December 2021  |
| Purpose              | This funding is specifically targeted at supporting learners at risk of educational disadvantage through lack of access to digital technology. |
| Further Information  | FSSU Guideline No 34-21/22 (Post Primary)  |
| Income Code          | 3921 <DE ICT Grant Capital Income> (if used for capital purposes)<br>3230 <ICT Grant Non-Capital> (if used for non-capital purposes)           |
| Expense Code         | 1461 <Capital: ICT Additions> (if used for capital equipment)<br>4410 <ICT grant non-capital expense> (if used for non capital expenditure)    |
| Unspent Balance Code | 2179 <Digital Divide Grant Unspent>  |

# FSSU WEBINAR

- **USEFUL CHECKLISTS**



# Department of Education Grants - Checklist

- Review the nominal accounts to ensure the grants received have been categorised under the correct headings
- Investigate any debit balances
- Ensure unspent ringfenced grants have been accounted for at the year end
- Account for grants due at the year-end e.g., state exam income
- Check the Department of Education grants included in the nominal accounts to the Department of Education remittance statement
- Compare the current year grants to the prior year grants and query any inconsistencies
- There are a small number of grants that the school needs to apply directly to the Department of Education for reimbursement, based on costs paid out. In particular, the bus escort grant and the state exam grant. It is necessary to confirm that these grants have been applied for and accounted for in the correct accounting period.



# School Generated Income - Checklist

- Review the nominal accounts to ensure the income received has been categorised under the correct headings
- Investigate any debit balances
- Ensure school income received in advance have been accounted for at the year end





# Expenses - Checklist

- Review the nominal accounts to ensure the income received has been categorised under the correct headings
- Investigate any credit balances
- Ensure a gross wages reconciliation has been prepared and that the full costs are included in the appropriate wages costs codes..
- Ensure that the VAT on sub-contractors has been included as part of the cost.



# 'OTHER' Income & Expenses - Checklist

## *Income Codes:*

- 3290 Other Non-Capital DE Grant Income**
- 3299 Other State Funding**
- 3550 Reimbursable Income**
- 3570 Other School Generated Income**
- 3850 Other Income**

## *Expense Codes:*

- 4198 Other Educational Salaries Expense**
- 4490 Other Subjects Expense**
- 4910 Other Educational Expense**
- 4914 Other Non-Capital DE Grants Expense**
- 5800 Other Repairs and Maintenance Expense**
- 6900 Other Administration Expenses**
- 7800 Reimbursable Expenses**



# FSSU WEBINAR

- **OTHER INFORMATION**



# Accounting for School Grants Received in Advance

## What is school grants received in advance?

This is school grants received in the current accounting period that belongs to future accounting years



# Accounting for School Grants Received in Advance

| Grant                         | Received in | For the period                 | Element in advance | Income code | Balance Sheet code | Primary | C&C | VSS |
|-------------------------------|-------------|--------------------------------|--------------------|-------------|--------------------|---------|-----|-----|
| <b>Non-Pay Grant</b>          | July 2022   | July/August/Sept 2022          | 1/3                | 3010        | 2150               |         | ✓   |     |
| <b>Non-Teaching Pay Grant</b> | July 2022   | July/August/Sep 2022           | 1/3                | 3030        | 2150               |         | ✓   |     |
| <b>SSSF Grant</b>             | June 2022   | July/August/Sept /October 2022 | 50%                | 3050        | 2150               |         | ✓   |     |

# Accounting for School Grants Received in Advance

| Grant                                 | Received in | For the period                         | Element in advance | Income Code | Balance Sheet code | Primary | C&C | VSS |
|---------------------------------------|-------------|--|--------------------|-------------|--------------------|---------|-----|-----|
| <b>Book Grant</b>                     | June 2022   | School Year September 2022-August 2023 | 100%               | 3150        | 2151               | ✓       | ✓   | ✓   |
| <b>DEIS Grant</b> (DEIS schools only) | June 2022   | School Year September 2022-August 2023 | 100%               | 3020        | 2152               | ✓       | ✓   | ✓   |
| <b>Minor Works</b> (Primary Only)     | Dec 2021    | School Year September 2022-August 2023 | 100%               | 3275        | 2166               | ✓       |     |     |

# Accounting for Unspent Ring Fenced Grants

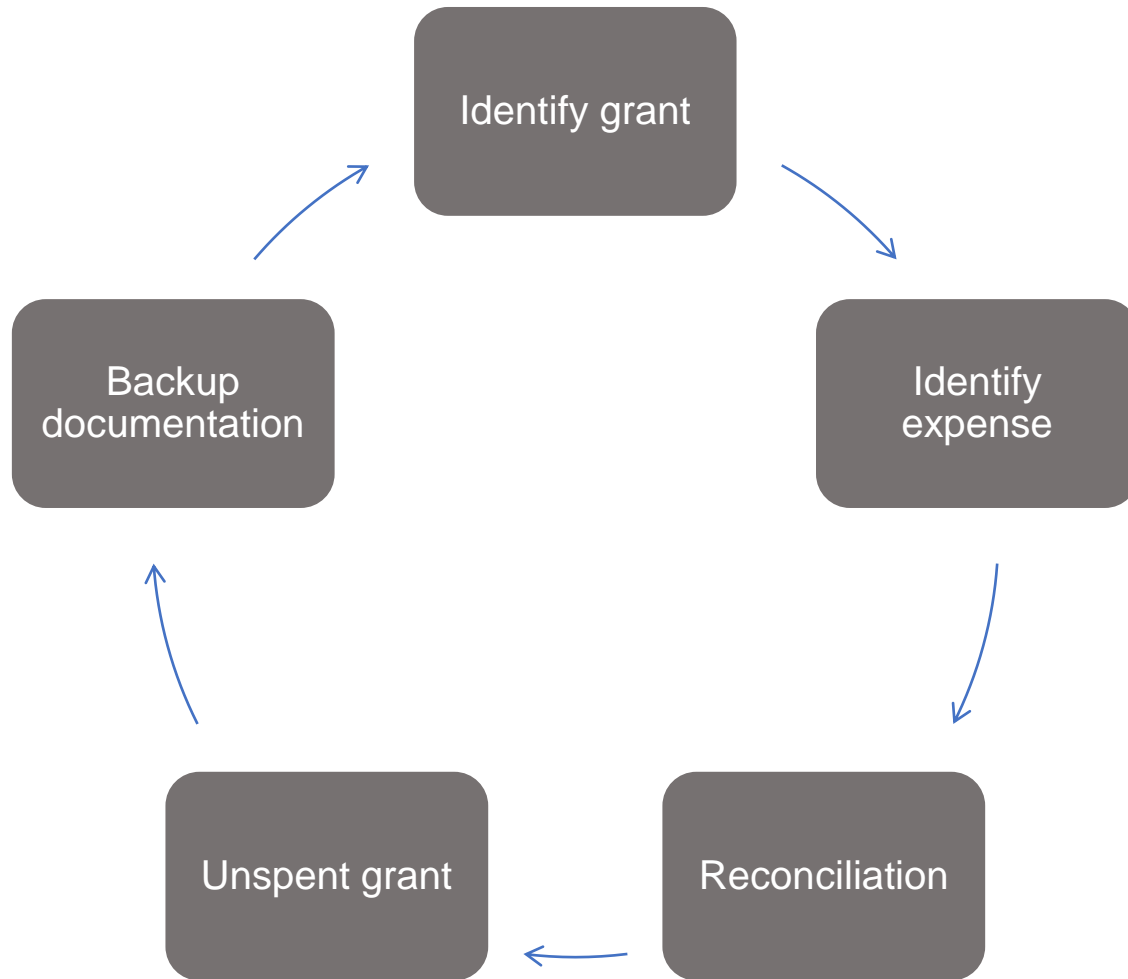
| Grant                               | Primary Schools | Community & Comprehensive Schools | Voluntary Secondary Schools | Income Code                          | Balance Sheet Code |
|-------------------------------------|-----------------|-----------------------------------|-----------------------------|--------------------------------------|--------------------|
| Book Grant                          | ✓               | ✓                                 | ✓                           | 3150                                 | 2160               |
| ICT Digital Strategy Grant          | ✓               | ✓                                 | ✓                           | 3921 (Capital)<br>3230 (Non-Capital) | 2165               |
| Grant to address the digital divide | ✓               | ✓                                 | ✓                           | 3921 (Capital)<br>3230 (Non-Capital) | 2179               |
| Supervision & Substitution Grant    |                 | ✓                                 | ✓                           | 3240                                 | 2170               |
| Non-Teacher Pay Grant               |                 | ✓                                 |                             | 3030                                 | 2168               |
| JCSP                                |                 | ✓                                 | ✓                           | 3190                                 | 2167               |
| School Meals Grant                  | ✓               | ✓                                 | ✓                           | 3296                                 | 2171               |
| School Excellence Fund              | ✓               | ✓                                 | ✓                           | 3260                                 | 2180               |

# Accounting for Unspent Ring Fenced Grants

| Grant  | Primary Schools | Community & Comprehensive Schools | Voluntary Secondary Schools | Income Code  | Balance Sheet Code |
|--|-----------------|-----------------------------------|-----------------------------|--|--------------------|
| School Library Books Capital Grant             | ✓               | ✓                                 | ✓                           | 3155   | 2161               |
| Covid Aide Grant                               | ✓               | ✓                                 | ✓                           | 3280   | 2181               |
| Covid Capitation for PPE Grant                 | ✓               | ✓                                 | ✓                           | 3281   | 2182               |
| Covid Enhanced Supervision Grant               |                 | ✓                                 | ✓                           | 3282   | 2183               |
| Covid Capitation for Additional Cleaning Grant | ✓               | ✓                                 | ✓                           | 3283   | 2184               |
| Covid Minor Works Grant                        | ✓               | ✓                                 | ✓                           | 3905   | 2169               |
| Minor Works Grant                              | ✓               |                                   |                             | 3900 (Capital Building)<br>3920/3921 (Capital equip/ICT)<br>3275 (Non-capital) | 2166               |
| All Capital Grants                             | ✓               | ✓                                 | ✓                           | 3900/3920  | 2171 <sub>24</sub> |



# Accounting for COVID-19 Grants



# Returning unspent COVID grants 2021/2022

## Returning Unspent Grants 2021/2022

Unspent COVID Grants to be returned to Department of Education by 30<sup>th</sup> September

Does not include the Minor Works Grant



# Template for calculation of unspent COVID Grants 2021/2022

| <b>INCOME (Grants Received)</b>  |                |  |  |                                  |                |                |                |                |
|--|----------------|--|--|----------------------------------|----------------|----------------|----------------|----------------|
| <b>Nominal/General Ledger Codes</b>  |                |  |  | <b>3281</b>                      | <b>3282</b>    | <b>3283</b>    |                |                |
|  | September 2021 |  |  | €12,800                          | €14,000        | €4,400         | €31,200        |                |
|  | January 2022   |  |  | €9,600                           | €14,000        | €4,400         | €28,000        |                |
|  | April 2022     |  |  | €9,600                           | €14,000        | €4,400         | €28,000        |                |
| <b>TOTAL</b>   |                |  |  | <b>€32,000</b>                   | <b>€42,000</b> | <b>€13,200</b> | <b>€87,200</b> |                |
| <b>EXPENDITURE</b>   |                |  |  |                                  |                |                |                |                |
| <b>Nominal/General Ledger Codes</b>  |                |  |  | <b>5802</b>                      | <b>5803</b>    | <b>5804</b>    | <b>5805</b>    |                |
|  | Expenditure    |  |  | €20,000                          | €43,000        | €10,000        | €4,000         |                |
| <b>TOTAL</b>   |                |  |  | <b>€20,000</b>                   | <b>€43,000</b> | <b>€14,000</b> | <b>€77,000</b> |                |
| <b>UNSPENT (OVERSPENT)</b>   |                |  |  | €12,000                          | (€1,000)       | (€800)         | €10,200        |                |
| <p><b>Important</b><br/>The Department has not requested a refund of the COVID Minor Works grant unspent</p> |                |  |  |                                  |                |                |                |                |
|  |                |  |  | COVID PPE & Sanitation           |                |                |                | €12,000        |
|  |                |  |  | COVID Enhanced Supervision       |                |                |                | -€1,000        |
|  |                |  |  | COVID Cleaning Materials & Wages |                |                |                | -€800          |
|  |                |  |  | <b>Refund due</b>                |                |                |                | <b>€10,200</b> |
|  |                |  |  |                                  |                |                |                |                |

# Accounting for Land & Buildings & Capital funding



**It is not necessary to include a value for land and buildings where they are not owned and controlled by the board of management.**

**Funds received/used regardless of source, 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.”**

***Schools in the Fee Charging Sector – Advise from auditors & Trustees/Patron will prevail***

# Types of Capital grant funding



- Major Projects
- Emergency Works
- Summer Works
- Remediation Programmes

# Accounting treatment for a Department of Education grant funded building project

- **Income** – Credit 3900 DE Capital Building Grant Income
- **Expenditure** – Debit 3940 DE Capital Building Grant Expense

The year after the capital building project is complete the income and expenditure should be transferred to the building account:



## Accounting treatment for Grants received from the Department for capital building project completed in prior year

|   | Dr                                    | Cr                                     |
|---|---------------------------------------|--|
| <b>Transfer of Income from DE Capital Project Income account to Building Fund account</b> | 3900 DE Capital Building Grant Income | 3995 Building Fund Account             |
|   | Capital & Reserves                    | Capital & Reserves                     |
| <b>Transfer of DE Capital Building Grant Expenditure to Building Fund account</b>         | 3995 Building Fund Account            | 3940 DE Capital Building Grant Expense |
|   | Capital & Reserves                    | Capital & Reserves                     |

# Removal of Land & Buildings from the Balance Sheet



Boards and patrons/trustees are advised to remove existing balances of land and buildings from the balance sheet.

Example: Department of Education funded capital project removed from land and buildings

| Action  | Debit | Credit |
|---|-------|--------|
| Transfer the existing cost from fixed assets to the building fund account           | 3995  | 1400   |
| Write back depreciation to Retained Surplus   | 1410  | 2710   |
| Transfer the contributions to the cost of the land & buildings to the building fund | 3900  | 3995   |
| Write back amortisation to Retained Surplus   | 2710  | 3906   |

***Schools in the Fee Charging Sector – Advise from auditors & Trustees/Patron will prevail***

# Reminder - Year End Adjustments

*Provide the school's accounts secretary/bursar/treasurer with the year end adjustments as soon as possible to allow for those schools using accounts software packages to post the adjustments and roll forward the year end. In some cases the school's accounts secretary/bursar/treasurer may require your assistance with posting these adjustments.*





# Other Accounting Treatments

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

Land and buildings

Capital Building Grants for Building Project

Donations for Capital Projects

Fundraising for a Building Project

Other State Funding for a Building Project

Patron Contribution for a Building Project

Parents Association Fundraising for a Building Project

Parents Association Fundraising for Non-Capital items

Purchase of Capital ICT items from ICT Grant Monies Received

Purchase of Non-Capital ICT items from ICT Grant Monies Received

Special Equipment Grants received for a specific student

Use of the Covid Minor Works Grant for Capital Building Expense

Use of the Covid Minor Works Grant to purchase Capital equipment

Use of the Covid Minor Works Grant for the purchase of Non-Capital items

Use of the Covid Minor Works Grant to purchase Capital ICT Equipment

Accounting for COVID-19 Grants

Accounting for Grants received in advance

Accounting for Ringfenced grants unspent

# Overview of the Submission Process

- Overview of the Submission Process
- Board of Management Authorisation Letter
- Changes to the Online Portal



# Overview of the Submission Process

- Prepared using the Chart of Accounts developed by the FSSU
- Board of Management Authorisation Letter
- Present the accounts to the board of management
- Accounts signed by the Chairperson and another BOM member
- Complete the online submission to the FSSU
- Report to Parents
- Deadline 28<sup>th</sup> February 2023
- A copy of the Final Accounts sent to the Trustee/Patron



# Board of Management Authorisation Letter

## Board of Management/Governors Authorization 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)

- 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.
- The board approves the transfer of relevant information contained in the board's annual accounts by the Financial Support Services Unit to:
  - the Central Statistics Office, to assist the annual reporting obligations.
  - the Charities Regulator, to assist the annual reporting obligations set out in Section 52 of the Charities Act 2009.
  - the Trustee/Patron, where requested,
- 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.
- The board confirms that the external accountant/auditor is a member of a Prescribed Accountancy Body and has Professional Indemnity Insurance in place.
- The board confirms that the Trustee details for the school are registered correctly with the Charities Regulator. (Insert RCN number) \_\_\_\_\_.
- The average number of employees paid directly by the board in the school for the year ended 31<sup>st</sup> August 2022 was (insert number) \_\_\_\_\_.
- The number of individuals who have volunteered for the board and the school for the year ended 31<sup>st</sup> 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"/> |

## 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

- 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

# The Online Portal

## The Online Portal

Opening Date of Portal

Changes to the Portal-Pre-population of Data

Changes to the Annual Accountants Report

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**Thank you for joining the webinar**

**If you have any further questions  
please telephone or email us**

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