Financial Year-End 2024/2025

1. Overview of Financial Year end 2024 / 2025

The annual accounts must be prepared using the latest version of the FSSU chart of accounts (September 2024) which is available here on our website. These codes will be effective for the Year ended August 2025 and it is important to compare the current list of nominal codes in your school's accounts package with this latest chart of accounts to ensure that both are in alignment.

There were a few new grants in 2024/2025, and the accounting treatments are outlined in the guidelines detailed in the table below. It is important that these grants are recorded correctly in BrightBooks and that any unspent ringfenced grants are adjusted into the relevant balance sheet codes at the year end.

Guideline No.	Topic	Overview
41 – 2024/2025	Funding scheme for mobile phone storage solutions	Ringfenced
40 – 2024/2025	Special Class Grants	Ringfenced
39 – 2024/2025	ICT Grant 24/25	Ringfenced
32 – 2024/2025	Free Schoolbooks scheme & Admin grant 25/26	Paid in advance & Ringfenced
20 – 2024/2025	Science Implementation Grant (25/26)	Paid in Advance & Ringfenced
12 – 2024/2025	Solar Panels & Micro Generation payments	Ringfenced
03 – 2024/2025	Accounting for Junior Cycle Schoolbooks Scheme Grant 24/25	Ringfenced

1a. Key accounting treatment from Guideline 03 – 24/25

Junior Cycle Free Schoolbooks Scheme & Admin Grant for the 24/25 school year

The new Junior Cycle Schoolbooks Scheme provides free schoolbooks for all children and young people in Junior Cycle years in recognised post-primary schools in the free education scheme. This scheme includes all schoolbooks and core classroom resources. This scheme was introduced in the 2024/2025 school year.

The Junior Cycle Schoolbooks Scheme Grant and the Administration Support Grant received in the 2023/2024 financial year were for the school year 2024/2025 and were recorded as a grant

received in advance. While any related expenditure incurred in 23/24 was treated as a prepayment.
It is important that these balances are adjusted from the Balance Sheet to the Income and Expenditure Account at 1.9.2024 and any unspent amount at 31.8.2025 should be recorded as unspent at that date.

1.b Key accounting treatment from Guideline 32 – 24/25

Free Schoolbooks Scheme & Admin Grant for the 25/26 school year

The Post-primary Schoolbooks scheme was extended for the 25/26 school year to cover all years in the post-primary schools in the free education scheme.

It was paid in advance therefore:

- These grants must be accounted for as a grant received in advance in BrightBooks
- Any expenditure of this grant before the end of the 2024/2025 school year should be recorded as a prepayment.

1.c Key accounting treatment from Guideline 20 – 24/25

Science Implementation Grant for the 25/26 school year

This funding is aimed at supporting the rollout of revised leaving cert science subjects for the next financial year 25/26 as part of the Senior cycle redevelopment.
It is paid in advance so therefore:

- The grant must be accounted for as a grant received in advance in BrightBooks.
- Any expenditure of this grant before the end of the 2024/2025 school year should be recorded as a prepayment.

2. Summary of key deadlines:

The school should aim to supply all financial information to their external accountant/auditor for the school year ending 31st August 2025 by **September 30th, 2025**. Other key deadline dates to be aware of are:

Date	Action
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.

3. Preparation for Year End 2024 / 2025

It is important that school's chart of accounts is in alignment to the revised FSSU Chart of accounts therefore it is advised to compare the current list of nominal codes in your schools BrightBooks with the revised FSSU chart of accounts to check for any inconsistencies. A current revised FSSU Chart of accounts is available here on our website. This will facilitate the inputting of the accounts into the FSSU Online accounts submission system by your external accountant/auditor and reporting of financial information to the Department and to the Charities Regulator.

- In finalising the year-end 31st August 2025, you should post all day-to-day transactions for the year. This ensures that your management reports and year-end postings are as accurate as possible. We have created a comprehensive checklist below to help you ensure that all transactions are recorded, and all accounts are reconciled. Please note not all of these will apply to you.

- It would be advisable to prepare a file for the external accountant/auditor with a copy of relevant documents.

The key steps for preparing and completing the Year end are as follows:
Step 1: Complete the checklist below

Before Running the Year-End 2024/2025:	Done
1. Post all day-to-day transactions for the year. This ensures that your management reports and year end postings are accurate. Ideally any audit adjustments from the accountants should be posted to the income and expenditure codes within a reasonable time frame.	
2. Ensure you have bank statements for all school bank accounts covering the period 1st September 2024 to 31st August 2025 and ensure all bank accounts are reconciled up to 31st August 2025.	
3. Review the bank reconciliation report as follows: • Review the list of outstanding payments and receipts on the bank reconciliation to ensure they are accurate. • Any duplicate entries should be identified and should be written off. • Any outstanding payments/receipt more than six-months-old should be investigated.	
4. Ensure that the petty cash and credit card transactions are recorded for the year and that the balances in the petty cash and credit card account are correctly stated at the end of the year.	
5. Ensure that the balance in the Cash Control Account equates to the amount of cash and cheques held in the safe on 31st August 2025.	
6. Ensure that the balance in the online payment solution clearing account (code 1870) equates to the amount of money owed from the online payments company at the 31st of August 2025.	

7. Payroll records: Print individual employee payroll records for the period 1st September 2024 to 31st August 2025, print copy of the payroll summary for the 2024 year and have a backup of the payroll saved to a memory stick for 2024 and up to 31st August 2025.	
8. The PAYE/PRSI/USC/LPT control account (nominal code 2250) should equate to the PAYE/PRSI/USC/LPT that is owed to Revenue at 31st of August 2025. (Where payroll journals are utilised).	
9. The net wages control account (code 2200) should be zero or any balance explained.	
10. Other wage related control account balances (e.g., Union Fees, Single Public Pension Scheme, ASC) should equate to amounts owed at 31st August 2025 (if recording payroll using the payroll journal).	
11. VAT: Review ROS to ensure all VAT returns are filed. Remember you must file VAT returns even if liability is Nil. The VAT control account (nominal code 2260) should equate to the VAT that is owed to Revenue at 31st of August 2025 (if using VAT journals).	
12. RCT: Ensure all deductions made from Subcontractors for RCT purposes have been returned to Revenue. The RCT control account (nominal code 2270) should equate to the RCT that is owed to Revenue at 31st of August 2025.	
13. Parents Association: Ensure all financial documentation is made available to the school's external accountant/auditor for inclusion in the annual financial accounts of the school.	
14. Complete a manual list of creditors on 31st August 2025 (money owed by the school). If using the purchase ledger print an outstanding creditors list at 31st August 2025. • Match the creditor/supplier balance on the report to the statement received (or unpaid invoice if no statement available) from the supplier. • Any difference between the balance on the report and the statement should be investigated. • Any negative balances on the outstanding creditor list report should be investigated to see if any purchase invoices have not been posted. Request copy invoices from the suppliers and process on BrightBooks.	
15. Complete a manual list of debtors & prepayments at 31st August 2025 (money owed to the school). If using the sales ledger print an outstanding debtors list at 31st August 2025. • Match the customer balances on the report to the statements sent to the customer. • Any negative balances on the outstanding customer list report should be investigated to see if any sales invoices have not been posted.	
16. Income received in the current year (2024 / 2025), for the next school year (2025/2026) should be shown as income received in advance on the balance sheet code 2105. Use the department function to analyse the various types within the nominal account. This will facilitate the running of a nominal activity report by department for code 2105 at 31.08.2025 for audit purposes. See quick reference guide here for further details.	

17. Alternatively, complete a manual list of income/grants received by the school in the year 2024/2025 that relate to 2025/2026 school year e.g., book grant, transition year charges, school administration charges, voluntary contribution.	
18. Review the grants for the year to ensure that all grants received for the next academic year have been included in the accounts as 'Grants Received in Advance (nominal codes 2150-2152). See quick reference guide here for further details.	
19. Ensure that the Free Schoolbooks Scheme Grant and the Administration Support Grant received in the 2024/2025 financial year for the 2025/2026 financial year are recorded in code 2151. While the related costs should be in code 1720.	
20. Review the income and expenditure for ring fenced grants/income and carry any unspent amounts forward as unspent grants/income. See Appendix 1 for further information.	
21. Run a General ledger Activity Report and review the posting of transactions, to ensure they are accounted for correctly.	
22. Year-end Adjustments for creditors, debtors and income received in advance should be posted to BrightBooks at 31.08.2025 before running year end if possible.	

Step 2: Print out the recommended financial reports as at 31.8.2025

You should generate and print the following reports:

1) Bank reconciliation report including the list of unreconciled transactions at the year-end for each account.
2) Aged supplier balances report
3) Aged customer balances report (only for schools using the customer module)
4) General Ledger Account Details for all general ledger codes and departments Income and Expenditure Report
5) Balance Sheet
6) Trial Balance

See Section 7 of FSSU BrightBooks Accounts User Manual for further information on printing reports.

Step 3: Give your Accountant access to BrightBooks / Liaise on final adjustments

See Section 1.5.3 of FSSU BrightBooks Accounts User Manual for instructions on giving your accountant access to BrightBooks. Click here for a short video presentation.

Processing External Accountant/Auditors Adjustments

- We recommend that schools liaise with their accountant and request them to process the year-end adjustments on BrightBooks accounts or provide you with a list of the adjustments. If you need assistance posting the adjustments, you can contact the FSSU.

- The adjustments will consist of the difference between the Trial Balance on BrightBooks Accounts at the 31.08.2025 and the Final Trial Balance prepared by the accountant/auditor which may include adjustments made by the accountant to income, expenditure, balance sheet nominal accounts. This ensures that the Income and Expenditure figures appearing in the archived accounts and showing as prior year figures will substantially agree to the Financial Accounts at 31.08.2024.

Step 4: Running Year end in BrightBooks

- BrightBooks accounts is date driven so you can continue processing transactions for the new Financial Year. Once the accountant has finalised the accounts and the year-end adjustments for August 2025 are processed it is advisable to run the year end in BrightBooks.

- Click here to see the "Quick Reference Guide on Closing out the Financial Year 2024/2025 on Brightbooks". This guide contains instructions on how change the year end from 31st August 2025 to 31st August 2026.

4. Importing the Budget figures into BrightBooks:

- There is an excel sheet included in the Budget Template called "BrightBooks Budget Import" which provides a summary of the nominal codes and the total budget figures for the year.

- The details in Column A & C of this sheet can be copied into a template available in BrightBooks, and this will enable the budget data to be imported directly into BrightBooks.

- Instructions and a short video on this process can be found here on our website.

5. BrightBooks Training

We are running live webinar training sessions for preparing for and finalising the year end to support this guideline.

Further information or clarification on any of the issues raised in this guideline can be obtained from the FSSU.

Tel: 01-269 0677
info@fssu.ie

26th August 2025

Appendix 1
Accounting for Unspent Ringfenced Grants/Income

Some grants/incomes are received for a specific purpose, for example the ICT grant and the supervision & substitution grant. These are known as ringfenced grants. The unspent portion of these grants should be deferred until it is spent by the school.

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

The following grants are examples of ringfenced grants.

➢ Free Schoolbooks Scheme grant, Supervision and Substitution grant, ICT grant, Non-teacher Pay grant, Bus Escort grant, Schools Meal grant, all capital grants, etc.

To account for the unspent grants, follow the steps below:

- ***Step 1****: Calculate the amount of the grant unspent at the 31.08.2025 (Income Less Expenditure).*

- ***Step 2:*** *Post a journal dated 31.08.2025 to transfer the unspent element to the balance sheet.*

- ***Step 3****: Post a journal dated 01.09.2025 to transfer the unspent element back to the Income & Expenditure report for use in the 31.08.2026 year. This journal can be recorded as soon as possible in Brightbooks as it is date driven.*

Click here for a worksheet to assist with the accounting of unspent grants.

Table 1

Example of Accounting for unspent grant

Grants	Step 1		Step 1		Step 1	Step 2		Step 3	
	Income		Expenditure		Balance of Grant at 31.08.2025	Journal Unspent amount at 31.08.2025		Journal Unspent amount at 01.09.2025	
	Nominal Code	Amount	Nominal Code	Amount	Amount	Dr Code	Cr Code	Dr Code	Cr Code
Science implementation grant (2150)					22,000			2150	3245
Related costs (1720)					2,000			4390	1720
Junior cycle schoolbooks scheme 24/25	3151	€75,000	4731	€70,000	€5,000	3151	2160	2160	3151
Junior cycle schoolbooks admin support grant 24/25	3152	€2,500	4113	€2,000	€500	3152	2160	2160	3152
Senior cycle Book Grant 24/25	3150	€9,600	4730	€8,900	€700	3150	2160		
Supervision & Substitution Grant	3240	€5,130	4150	€4,200	€930	3240	2170	2170	3240
School Library Books Capital Grant	3155	€15,000	4641	€1,000	€14,000	3155	2161	2161	3155
Bus Escort Grant	3294		4196			3294	2171	2171	3294
DSP School Meals	3296		4912			3296	2171	2171	3296
Digital Strategy/ICT Grant (Non-Capital)	3230	€27,500	4410	€17,500	€10,000	3230	2165	2165	3230
Digital Strategy/ICT Grant (Capital)	3921	€27,500	1461	€17,500	€10,000	3921	2165	2165	3921
Digital Divide Grant (Non-Capital)	3230	€20,000	4410	€17,500	€2,500	3230	2179	2179	3230
Digital Divide Grant (Capital)	3921	€20,000	1461	€17,500	€2,500	3921	2179	2179	3921
Capital Grant Building	3900	€90,000	3940	€80,000	€10,000	3900	2171	2171	3900
Capital Grant: Equipment	3920	€25,000	1421	€20,000	€5,000	3920	2171	2171	3920

Deireadh na Bliana Airgeadais 2024/2025

6. Forléargas ar Dheireadh na Bliana Airgeadais 2024 / 2025

Ní mór na cuntais bhliantúla a ullmhú leis an leagan is déanaí de chairt cuntas FSSU (Meán Fómhair 2024) atá ar fáil ar ár suíomh gréasáin anseo . Beidh na cóid seo i bhfeidhm don bhliain dar críoch Lúnasa 2025 agus tá sé tábhachtach liosta reatha na gcód ainmniúil i bpacáiste cuntasaíochta do scoile a chur i gcomparáid le cairt seo na gcuntas athbhreithnithe is déanaí lena chinntiú go dtagann siad lena chéile.

Bhí roinnt deontas nua ann in 2024/2025, agus leagtar amach na modhanna cuntasaíochta sna treoirlínte atá sonraithe sa tábla thíos. Tá sé tábhachtach go dtaifeadtar na deontais seo i gceart i BrightBooks agus go ndéanfaí aon deontais imfhálaithe gan chaitheamh a choigeartú i gcóid an chláir chomhardaithe ábhartha ag deireadh na bliana.

Treoirlíne Uimh.	Ábhar	Forbhreathnú
41 – 2024/2025	Scéim maoinithe do réitigh stórála fón póca	Imfhálaithe
40 – 2024/2025	Deontais Ranga Speisialta	Imfhálaithe
39 – 2024/2025	Deontas TFC 24/25	Imfhálaithe
32 – 2024/2025	Scéim na Leabhar Scoile Saor in Aisce & Deontas Riaracháin 25/26	Íoctha roimh ré agus Imfhálaithe
20 – 2024/2025	An Deontas um Fheidhmiú na hEolaíochta (25/26)	Íoctha roimh ré agus Imfhálaithe
12 – 2024/2025	Íocaíochtaí le haghaidh Painéil Ghréine agus Micreaghiniúna	Imfhálaithe
03 – 2024/2025	Cuntasaíocht maidir le Deontas do Scéim na Leabhar Scoile don tSraith Shóisearach 24/25	Imfhálaithe

1a. Príomhchur chuige cuntasaíochta ó Threoirlíne 03 – 24/25

Scéim na Leabhar Scoile Saor in Aisce don tSraith Shóisearach agus Deontas Riaracháin don scoilbhliain 24/25

Soláthraíonn Scéim nua na Leabhar Scoile don tSraith Shóisearach leabhair scoile saor in aisce do gach leanbh agus do gach duine óg atá i mblianta na Sraithe Sóisearaí in iar-bhunscoileanna a ghlacann páirt sa scéim saoroideachais. Áirítear gach leabhar scoile agus croí-acmhainn don seomra ranga sa scéim. Tugadh an scéim seo isteach sa scoilbhliain 2024/2025.

Is don scoilbhliain 2024/2025 a bhí Deontas Scéim na Leabhar Scoile don tSraith Shóisearach agus an Deontas Tacaíochta Riaracháin a fuarthas sa bhliain airgeadais 2023/2024, agus taifeadadh iad mar dheontais a fuarthas roimh chaitheamh. Caitheadh le haon chaiteachas gaolmhar a tabhaíodh in 23/24 mar réamhíocaíocht.
Tá sé tábhachtach go ndéantar na hiarmhéideanna seo a choigeartú ón gClár Comhardaithe go dtí an Cuntas Ioncaim agus Caiteachais amhail an 1.9.2024 agus ba cheart aon mhéid neamhchaite amhail ar an 31.8.2025 a thaifeadadh mar mhéid neamhchaite amhail ar an dáta sin.

1.b Príomhchur chuige cuntasaíochta ó Threoirlíne 32 – 24/25

Scéim na Leabhar Scoile Saor in Aisce agus Deontas Riaracháin don scoilbhliain 25/26

Tá síneadh curtha le Scéim na Leabhar Scoile d'Iar-Bhunscoileanna don scoilbhliain 25/26 chun gach bliain in iar-bhunscoileanna sa scéim saoroideachais a chlúdach.

Íocadh roimh ré é dá bhrí sin:

- Ní mór cuntas a thabhairt ar na deontais sin mar dheontas a fuarthas roimh ré in BrightBooks
- Ba cheart aon chaiteachas den deontas seo roimh dheireadh na scoilbhliana 2024/2025 a thaifeadadh mar réamhíocaíocht.

1.c Príomhchur chuige cuntasaíochta ó Threoirlíne 20 – 24/25

Deontas d'Fheidhmiú na hEolaíochta don scoilbhliain 25/26

Tá an maoiniú sin dírithe ar thacú le cur i bhfeidhm ábhair athbhreithnithe eolaíochta na hardteistiméireachta don chéad bhliain airgeadais eile, 25/26, mar chuid d’athfhorbairt na sraithe Sinsearaí.
Íoctar roimh ré é dá réir:

- Ní mór cuntas a thabhairt ar an deontas sin mar dheontas a fuarthas roimh ré in BrightBooks.
- Ba cheart aon chaiteachas den deontas seo roimh dheireadh na scoilbhliana 2024/2025 a thaifeadadh mar réamhíocaíocht.

7. Achoimre ar na príomh-spriocdhátaí:

Ba cheart don scoil gach iarracht a dhéanamh an fhaisnéis airgeadais uile maidir leis an scoilbhliain dar críoch an 31 Lúnasa 2025 a sholáthar dá cuntasóir/dá hiniúchóir seachtrach faoin **30 Meán Fómhair 2025**. Is iad na príomh-spriocdhátaí eile nach mór a bheith ar an eolas fúthu ná:

Dáta	Gníomh
30 Meán Fómhair	Cuireann an bord an fhaisnéis uile airgeadais ar fáil don chuntasóir seachtrach don scoilbhliain faoin 31 Lúnasa.

30 Samhain	Cuireann cuntasóir isteach na dréachtchuntais bhliantúla.
31 Nollaig	Déanann an bord na cuntais a athbhreithniú agus a cheadú agus síníonn an Cathaoirleach iad, mar aon le ball amháin eile den bhord.
28 Feabhra	Cuireann an cuntasóir na cuntais isteach chuig an FSSU agus uaslódálann cóip PDF de na cuntais bhliantúla cheadaithe.

8. Ullmhú do Dheireadh na Bliana 2024/2025

Tá sé tábhachtach go mbeadh Cairt Cuntas na scoile i gcomhréir le Cairt na gcuntas athbhreithnithe FSSU; mar sin, moltar an liosta reatha cód ainmniúil in BrightBooks do scoile a chur i gcomparáid le Cairt athbhreithnithe na gCuntas FSSU chun aon neamhréireachtaí a d'fhéadfadh a bheith ann a aimsiú. Tá cóip de Chairt athbhreithnithe na gCuntas FSSU ar fáil ar ár suíomh gréasáin anseo . Éascóidh sin obair do chuntasóra/d'iniúchóra seachtraigh agus iad ag ionchur na gcuntas i gcóras taiscthe cuntas ar líne FSSU, agus ag tuairisciú faisnéis airgeadais don Roinn agus don Rialálaí Carthanas.

- Sula gcuirtear an próiseas deireadh bliana dar críoch an 31 Lúnasa 2025 i bhfeidhm, ba cheart na hidirbhearta uile ó lá go lá i gcomhair na bliana a bhreacadh síos. Ar an mbealach sin, is féidir a áirithiú go bhfuil do chuid tuarascálacha bainistíochta agus na rudaí a bhreacfar ag dheireadh na bliana cruinn. Tá seicliosta cuimsitheach cruthaithe againn thíos chun cabhrú leat a chinntiú go ndéantar gach idirbheart a thaifeadadh, agus go réitítear na cuntais go léir. Tabhair faoi ndeara go mb'fhéidir nach mbainfeadh gach ceann acu leat.

- Moltar duit comhad a ullmhú don chuntasóir/iniúchóir seachtrach, mar aon le cóip de na doiciméid ábhartha.

Seo a leanas na príomhchéimeanna chun deireadh na bliana a ullmhú agus a chur i gcrích:
Céim 1: Comhlánaigh an seicliosta thíos

Roimh Dheireadh na Bliana 2024/2025 a Rith:	Déanta
1. Déan na hidirbhearta uile ó lá go lá i gcomhair na bliana a bhreacadh síos. Ar an mbealach sin, is féidir a chinntiú go bhfuil do chuid tuarascálacha bainistíochta agus breacadh dheireadh na bliana cruinn. B'fhearr aon choigeartuithe ó na cuntasóirí a bhreacadh leis na cóid Ioncaim agus chaiteachais laistigh de thréimhse ama réasúnta.	
2. Áirithigh go bhfuil ráitis bhainc agat maidir le cuntais uile na scoile, lena gcumhdaítear an tréimhse ón 1 Meán Fómhair 1 2024 go dtí an 31 Lúnasa 2025 agus áirithigh freisin go bhfuil na cuntais bhainc go léir réitithe suas go dtí an 31 Lúnasa 2025.	

3. Déan athbhreithniú ar an tuarascáil imréitigh bhainc mar seo a leanas: • Féach ar liosta na n-íocaíochtaí amuigh agus na bhfáltas ar an ráiteas imréitigh bainc lena chinntiú go bhfuil siad cruinn ceart. • Ba chóir aon iontrálacha dúblacha a thabhairt faoi deara agus iad a scriosadh. • Ba cheart gach íocaíocht/fáltas atá níos sine ná sé mhí d'aois a iniúchadh.	
4. Áirithigh go ndéantar na hidirbhearta mionairgid agus cárta creidmheasa a bhreacadh síos i gcomhair na bliana agus go luaitear na hiarmhéideanna sa chuntas mionairgid agus carta creidmheasa i gceart ag deireadh na bliana.	
5. Cinntigh go bhfuil an t-iarmhéid sa Chuntas Rialaithe Airgid i gcomhréir le méid an airgid thirim agus na seiceanna atá á gcoimeád sa taisceadán ar an 31 Lúnasa 2025.	
6. Cinntigh go bhfuil an t-iarmhéid sa chuntas imréitigh íocaíochtaí ar líne (cód 1870) i gcomhréir leis an méid airgid atá dlite ón gcuideachta íocaíochtaí ar líne amhail ar an 31 Lúnasa 2025.	
7. Taifid phárolla: Déan taifid phárolla a phriontáil do na fostaithe faoi leith don tréimhse ón 1 Meán Fómhair 2024 go dtí an 31 Lúnasa 2025, déan cóip den achoimre párolla don bhliain 2024 a phriontáil agus bíodh cóip chúltaca den phárolla sábháilte agat ar mhéaróg chuimhne le haghaidh 2024 agus suas go dtí an 31 Lúnasa 2025.	
8. Ba cheart gurbh ionann an méid sa chuntas rialúcháin ÍMAT/ÁSPC/MSU/CMÁ (cód ainmniúil 2250) agus an méid ÍMAT/ÁSPC/MSU/CMÁ atá dlite do na Coimisinéirí Ioncaim amhail ar an 31 Lúnasa 202. (Sa chás go mbaintear úsáid as irisí párolla).	
9. Ba chóir gurbh ionann an cuntas rialúcháin glanphá (cód 2200) agus náid, nó más ann d'iarmhéid, ba chóir é a mhíniú.	
10. Aon iarmhéideanna eile i gcuntais rialúcháin a bhaineann le pá (m.sh. táillí ceardchumainn, Scéim Pinsin Poiblí Aonair, Ranníocaíocht Aoisliúntais Bhreise), ba cheart gurbh ionann iad agus na méideanna dlite amhail ar an 31 Lúnasa 2025 (más rud é go bhfuil an párolla á thaifeadadh tríd an leabhar cúnta párolla).	
11. CBL: Caith súil siar ar ROS lena chinntiú go ndearnadh na tuairisceáin CBL go léir a chomhdú. Cuimhnigh nach mór duit tuairisceáin CBL a chomhdú fiú amháin más ionann do dhliteanas agus toradh nialasach. Ba cheart gurbh ionann an méid sa chuntas rialúcháin CBL (cód ainmniúil 2260) agus an méid CBL atá dlite do na Coimisinéirí Ioncaim amhail ar an 31 Lúnasa 2025 (má táthar ag úsáid irisí CBL).	
12. RCT: Áirithigh go ndearnadh an hasbhaintí uile a baineadh ó Fhochonraitheoirí chun críocha RCT a thuairisciú chuig na Coimisinéirí Ioncaim. Ba cheart gurbh ionann an méid sa chuntas rialúcháin RCT (cód ainmniúil 2270) agus an méid RCT atá dlite do na Coimisinéirí Ioncaim amhail ar an 31 Lúnasa 2025.	
13. Cumann na dTuismitheoirí: Áirithigh go gcuirtear an doiciméadúchán airgeadais uile ar fáil do chuntasóir/iniúchóir seachtrach na scoile lena gcuimsiú i gcuntais airgeadais bhliantúla na scoile.	

14. Déan liosta creidiúnaithe de láimh ar an 31 Lúnasa 2025 (airgead atá dlite ag an scoil). Má úsáideann tú an mórleabhar ceannachán déan liosta a phriontáil de na creidiúnaithe gan íoc amhail an 31 Lúnasa 2025. • Meaitseáil iarmhéid an chreidiúnaí/tsoláthraí ar an tuarascáil leis an iarmhéid ar an ráiteas a fuarthas ón soláthraí (nó leis an sonrasc gan íoc mura bhfuil aon ráiteas ar fáil). • Ba cheart aon difríocht idir an t-iarmhéid ar an tuairisc agus an t-iarmhéid ar an ráiteas a fhiosrú. • Ba cheart aon iarmhéid diúltach ar an tuarascáil de liosta na soláthraithe amuigh a fhiosrú le fáil amach an bhfuil aon sonrasc ceannacháin ann nár breacadh síos. Iarr cóipeanna de shonraisc ar na soláthraithe agus déan iad a phróiseáil ar BrightBooks.	
15. Cuir liosta féichiúnaithe & réamhíocaíochtaí i gcrích de láimh amhail an 31ú Lúnasa 2025 (airgead atá dlite don scoil). Má úsáideann tú an mórleabhar díolachán déan liosta a phriontáil de na féichiúnaithe gan íoc amhail ar an 31 Lúnasa 2025**.** • Déan cinnte gurb ionann iarmhéideanna na gcustaiméirí ar an tuarascáil agus na ráitis a seoladh chuig na custaiméirí. • Ba cheart aon iarmhéid diúltach ar an tuarascáil de liosta na gcustaiméirí amuigh a fhiosrú le fáil amach an ann d'aon sonrasc díolacháin nár breacadh.	
16. Aon ioncam faighte sa bhliain reatha (2024/2025), atá ceaptha don bhliain dar gcionn (2025/2026), ba chóir é a thaispeáint ar an gclár comhardaithe faoi chód 2105 mar ioncam scoile faighte roimh ré. Bain úsáid as feidhm na roinne chun anailís a dhéanamh ar na cineálacha éagsúla laistigh den chuntas ainmniúil. Éascóidh sé seo tuarascáil ghníomhaíochtaí ainmniúla a reáchtáil de réir roinne do chód 2105 amhail ag an 31.08.2025 chun críocha iniúchóireachta. Féach ar an treoir mhearthagartha anseo le haghaidh tuilleadh sonraí.	
17. Mar mhalairt ar sin, déan liosta de láimh d'ioncam/dheontais a fuair an scoil le linn a bliana 2024/2025 a bhaineann le scoilbhliain 2025/2026 e.g., deontas leabhar, táillí idirbhliana, táillí riaracháin na scoile, ranníocaíocht dheonach.	
18. Déan na deontais don bhliain a athbhreithniú lena chinntiú gur cuimsíodh na deontais uile a fuarthas don chéad scoilbhliain eile sna cuntais mar 'Dheontais Faighte Roimh Ré' (cóid ainmniúla 2150-2152). Féach ar an treoir mhearthagartha anseo le haghaidh tuilleadh sonraí.	
19. Cinntigh go ndéantar Deontas Scéim na Leabhar Scoile Saor in Aisce agus an Deontas Tacaíochta Riaracháin a fuarthas sa bhliain airgeadais 2025/2026 a thaifeadadh faoin gcód 2151. Ba cheart go mbeadh na costais ghaolmhara i gcód 1720, áfach.	
20. Déan an t-ioncam agus caiteachas a athbhreithniú maidir le haon deontais/ioncam imfhálaithe agus tabhair ar aghaidh aon mhéideanna nach bhfuil caite mar dheontais/ioncam gan chaitheamh. Féach Aguisín 1 chun tuilleadh faisnéise a fháil.	
21. Cruthaigh Tuarascáil ar Ghníomhaíochtaí Mórleabhair Ghinearálta agus seiceáil na hidirbhearta breactha lena chinntiú go ndearnadh cuntas ceart orthu.	
22. Ba cheart Coigeartuithe Deireadh Bliana maidir le creidiúnaithe, féichiúnaithe agus ioncam faighte roimhe ré a bhreacadh in BrightBooks ar an 31.08.2025 roimh dheireadh na bliana a rith más féidir.	

Céim 2: Priontáil amach na Tuarascálacha Airgeadais atá molta amhail ar an 31.8.2025

Moltar duit na tuarascálacha seo a leanas a chruthú agus a phriontáil:

7) Tuarascáil imréitigh bainc le haghaidh gach cuntas bainc, lena n-áirítear liosta de na hidirbhearta neamhréitithe maidir le gach cuntas ag deireadh na bliana.
8) Tuarascáil ar iarmhéideanna soláthraithe de réir téarma
9) Tuarascáil ar iarmhéideanna custaiméirí de réir téarma (ní bhaineann ach amháin le scoileanna a bhfuil an modúl custaiméirí in úsáid acu)
10) Sonraí Cuntais an Mhórleabhair Ghinearálta le haghaidh na gcód agus na rannóg mórleabhair ginearálta uile Tuarascáil Ioncaim agus Caiteachais
11) Clár Comhardaithe
12) Comhardú Trialach

Féach Cuid 7 de Lámhleabhar Úsáideora FSSU maidir le BrightBooks Accounts le haghaidh tuilleadh eolais ar thuarascálacha a phriontáil.

Céim 3: Tabhair rochtain dhíreach ar BrightBooks do do Chuntasóir / Téigh i dteagmháil leis nó léi faoi na coigeartuithe deireanacha

Féach Cuid 1.5.3 de Lámhleabhar Úsáideora FSSU maidir le BrightBooks Accounts le haghaidh treoracha maidir le rochtain ar BrightBooks a thabhairt do do chuntasóir. Cliceáil anseo chun féachaint ar fhíseán gearr.

Coigeartuithe an Chuntasóra/Iniúchóra Sheachtraigh a Phróiseáil

- Molaimid do scoileanna teagmháil a dhéanamh lena gcuntasóirí agus iarraidh orthu na coigeartuithe deireadh bliana a phróiseáil i BrightBooks accounts nó liosta de na coigeartuithe a chur ar fáil. Má theastaíonn cúnamh uait chun na coigeartuithe a phostáil, is féidir leat teagmháil a dhéanamh leis an FSSU.

- Is éard a bheidh sna coigeartuithe ná an difríocht idir Iarmhéid an Chomhardaithe Thrialaigh atá ar BrightBooks Accounts amhail ar an 31.08.2025 agus Iarmhéid Deiridh an Chomhardaithe Thrialaigh a d'ullmhaigh an cuntasóir/an t-iniúchóir, lena n-áirítear coigeartuithe a rinne an cuntasóir ar chuntais ainmniúla ioncaim, caiteachais agus cláir chomhardaithe. Cinntíonn sé seo go mbeidh na figiúirí maidir le hIoncaim agus Caiteachais atá le feiceáil sna cuntais chartlainne agus a thaispeántar mar fhigiúirí na bliana roimhe sin ag teacht go mór leis na Cuntais Airgeadais amhail ar an 31.08.2024.

Céim 4: Deireadh na Bliana a Rith im BrightBooks

- Is de réir dátaí atá Brightbooks accounts ceaptha ionas gur féidir leat leanúint ar aghaidh ag próiseáil idirbhearta don Bhliain Airgeadais nua. Nuair a bheidh na cuntais tugtha chun críche ag an gcuntasóir, áfach, agus nuair a dhéanfar na coigeartuithe deireadh bliana do

Lúnasa 2025 a phróiseáil, moltar an próiseas deireadh bliana a rith in BrightBooks.

- Cliceáil anseo tchun an “Treoir Mhearthagartha maidir le Clabhsúr a chur leis an mBliain Airgeadais 2024/2025 ar Brightbooks” a fheiceáil. Tá treoracha sa treoir sin maidir leis an dóigh le deireadh na bliana a athrú ó 31 Lúnasa 2025 go 31 Lúnasa 2026.

9. Figiúirí Buiséid a iompórtáil isteach in BrightBooks:

- Tá bileog excel nua san áireamh sa Teimpléad Buiséid ar a dtugtar "BrightBooks Budget Import" ina dtugtar achoimre ar na cóid ainmniúla agus ar na figiúirí buiséid iomlána don bhliain.

- Is féidir na sonraí i gColún A & C den bhileog seo a chóipeáil isteach i dteimpléad atá ar fáil i BrightBooks, agus cuirfidh sé seo ar do chumas na sonraí buiséid a iompórtáil go díreach chuig BrightBooks.

- Is féidir treoracha agus físeán gearr ar an bpróiseas seo a fháil ar ár suíomh gréasáin anseo.

10. Oiliúint BrightBooks

Mar thaca don treoirlíne seo, reáchtálfar roinnt seisiúin oiliúna mar sheimineár gréasáin beo chun ullmhú do dheireadh na bliana agus í a thabhairt chun críche.

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa treoirlíne sin ach dul i dteagmháil leis an FSSU.

Teil: 01-269 0677
info@fssu.ie

An 26 Lúnasa 2025

Aguisín 1

Cur Chuige Cuntasaíochta maidir le Deontais/Ioncam Imfhálaithe gan Chaitheamh

Faightear roinnt deontas/ioncam chun críche ar leith, mar shampla an deontas TFC agus an deontas maoirseachta agus ionadaíochta. Tugtar deontais imfhálaithe orthu sin. Ba cheart an sciar de na deontais sin nach bhfuil caite a chur siar go dtí go gcaithfear é sa scoil.

Ní mór cuntas a thabhairt ar an gcuid sin d’iarmhéideanna deontas imfhálaithe nár caitheadh ag deireadh na bliana faoin gcód ábhartha (faoi na cóid ábhartha) (2160-2180) ar an gclár comhardaithe i gcairt na gcuntas.

Samplaí de dheontais imfhálaithe iad na deontais seo a leanas.

➢ Deontas Scéim na Leabhar Scoile Saor in Aisce, deontas Maoirseachta agus Ionadaíochta, deontas TFC, deontas Pá Neamh-mhúinteora, deontas Tionlacaithe Bus, deontas Béilí Scoile, gach deontas caipitil, etc.

Lean na céimeanna thíos chun cuntas a thabhairt ar na deontais nár caitheadh:

- ***Céim 1****: Ríomh méid an deontais nár caitheadh amhail ar an 31.08.2025 (Ioncam Lúide Caiteachas).*
- ***Céim 2:*** *Déan iontráil dar dáta 31.08.2025 chun an t-airgead nár caitheadh a aistriú chuig an gclár comhardaithe.*
- ***Céim 3****: Déan taifeadadh sa leabhar cúnta dar dáta 01.09.2025 chun an mír gan chaitheamh a aistriú ar ais chuig an tuairisc Ioncaim & Caiteachais lena húsáid sa bhliain 31.08.2026. Is féidir an leabhar cúnta seo a thaifeadadh a luaithe is féidir in Brightbooks mar tá sé bunaithe ar dhátaí.*

Cliceáil anseo le haghaidh bileog oibre chun cabhrú le cuntas a thabhairt ar deontais gan chaitheamh.

Table 1

Sampla de Chuntas a Thabhairt ar dheontas nár caitheadh

Deontais	Céim 1		Céim 1		Céim 1	Céim 2		Céim 3	
	Ioncam		Caiteachas		Iarmhéid an Deontais amhail ar an 31.08.2025	Méid Neamhchaite sa Leabhar Cúnta amhail ar an <u>31.08.2025</u>		Méid Neamhchaite sa Leabhar Cúnta amhail ar an <u>01.09.2025</u>	
	Cód Ainmniúil	Méid	Cód Ainmniúil	Méid	Méid	Cód Dr	Cód Cr	Cód Dr	Cód Cr
An Deontas um Fheidhmiú na hEolaíochta (2150) Costais ghaolmhara (1720)					22,000 2,000			2150 4390	3245 1720
Deontas Riaracháin do Scéim na Leabhar Scoile don tSraith Shóisearach 24/25	3151	€75,000	4731	€70,000	€5,000	3151	2160	2160	3151
Deontas Riaracháin do Scéim na Leabhar Scoile don tSraith Shóisearach 24/25	3152	€2,500	4113	€2,000	€500	3152	2160	2160	3152
Deontas Scéim na Leabhar Scoile don tSraith Shinsearach 24/25	3150	€9,600	4730	€8,900	€700	3150	2160		
Deontas le haghaidh Maoirseacht agus Ionadaíocht	3240	€5,130	4150	€4,200	€930	3240	2170	2170	3240
Deontas Caipitil faoi chomhair Leabhair don Leabharlann Scoile	3155	€15,000	4641	€1,000	€14,000	3155	2161	2161	3155
Deontas i gcomhair Coimhdirí Bus	3294		4196			3294	2171	2171	3294
DSP Béilí Scoile	3296		4912			3296	2171	2171	3296
Straitéis Dhigiteach/Deontas TFC (Neamhchaipiteal)	3230	€27,500	4410	€17,500	€10,000	3230	2165	2165	3230
Straitéis Dhigiteach/Deontas TFC (Caipitiúil)	3921	€27,500	1461	€17,500	€10,000	3921	2165	2165	3921
Deontas Roinnte Digiteach (Neamh-chaipitiúil)	3230	€20,000	4410	€17,500	€2,500	3230	2179	2179	3230
Deontas Roinnte Digiteach (Caipitiúil)	3921	€20,000	1461	€17,500	€2,500	3921	2179	2179	3921

Deontas Caipitil: Foirgníocht	3900	€90,000	3940	€80,000	€10,000	3900	2171	2171	3900
Deontas Caipitil: Trealamh	3920	€25,000	1421	€20,000	€5,000	3920	2171	2171	3920