



FSSU – Preparation and Submission of School Accounts 2024/2025

September 2025



Webinar



Technical Support: **info@fssu.ie**



Recording



Email



Handouts &
Slides



Website:
www.fssu.ie



Support
(01) 269 0677



Q&A



Welcome

Thank you for joining us

Agenda

Part 1: Financial Update

- Updated Chart of Accounts
- Department of Education Grants
- Accounting Treatments
- Accounting policies
- COVID-19 grants unspent
- ERR



Agenda

Part 2: Reporting & filling requirements

- Recommended timeline for school accounts
- School accounts format
- Financial reports to parents
- Charities Regulator annual return



Agenda

Part 3: Online submission process

- Board of management authorisation letter
- Overview of the portal including review of practice details, adding new users, removing old users importing the trial balance



Agenda





Part 1: Financial Update

Chart of Accounts

Chart of Accounts for 2024/2025 (Revised September 2024)

Effective for the year ended 31st
August 2025

FSSU Chart of Accounts

Effective for the year ended 31st August 2025

Income and Expenditure Codes

A/C No	Description	Type	Category
3010	Capitation/Non Pay Budget	Income	Department of Education
3020	DEIS Grant	Income	Department of Education
3021	Early Start Programme Materials/Equipment/Parental Involvement Grant Income	Income	Department of Education
3022	Early Start Programme Capitation	Income	Department of Education
3030	Non Teachers Pay Budget	Income	Department of Education
3050	Ancillary/School Support Services Grant	Income	Department of Education
3100	Secretarial Grant	Income	Department of Education
3130	Caretaker Grant	Income	Department of Education
3140	Special Education Equipment Grant	Income	Department of Education
3150	Book Grant Senior Cycle Income	Income	Department of Education
3151	Free Schoolbook Grant	Income	Department of Education
3152	Free Schoolbook Admin Grant	Income	Department of Education
3155	School Library Books Capital Grant	Income	Department of Education
3170	Special Subject Grant	Income	Department of Education
3171	Irish and Bilingual School 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	Physics/Chemistry Grant	Income	Department of Education
3255	State Exam Income	Income	Department of Education

Update to the Chart of Accounts

Link to Chart of Accounts

www.fssu.ie > External Accountants/Auditors > Preparation of School Account > Chart of Accounts

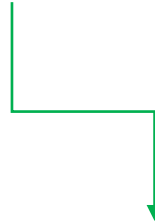
Chart of Accounts

The FSSU have created a standardised Chart of Accounts (link to file below) that will be used as the basis for the submission of accounts.

Chart of Accounts for 2024/2025

Effective for the year ended 31st August 2025 (See list of changes)

- Chart of Accounts (Excel)
- Chart of Accounts (PDF)
- Cairt Cuntas do Chuntasóir Seachtrach na Scoile (Excel)



List of changes:

- Table A: Codes added

Updated Chart of Accounts – New codes

TABLE A NEW CODES ADDED TO THE CHART OF ACCOUNTS				
Code	Description	Type	Category	Comment
3511	Bus Hire Other Income	Income	School Generated Income	3511 is to be used for income collected for buses except from the games/sports buses. Existing code 3510 Bus Income is renamed to Bus Hire for Games Income.
4929	Other State Funding Expense	Expenditure	Education Other Expenditure	To be used to account for the expenditure of income received from other state bodies and accounted for in code 3299 Other State Funding.
2173	Other Capital Ringfenced Grants/Income Unspent	Current Liability	Accruals	To be used to account for unspent capital grants or other income, for example building grants, furniture grants unspent, fundraising for a building project.

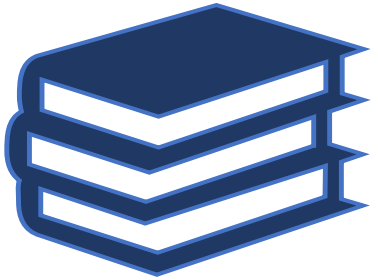
Updated Chart of Accounts – Codes removed

TABLE B NOMINAL ACCOUNTS THAT SHOULD NO LONGER BE USED IN THE CHART OF ACCOUNTS			
Code	Description	Type	Category
3160	Book Rental Scheme Grant	Income	Department of Education
3280	COVID Aide Grant	Income	Department of Education
3282	COVID Enhanced Supervision Grant	Income	Department of Education
3284	COVID Funding for Replacement Caretaker 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
3288	COVID Capitation for Cleaning and PPE Grant	Income	Department of Education
4197	COVID Replacement Bus Escort Hours Expense	Expenditure	Education Salary
5011	COVID Replacement Caretaker Hours Expense	Expenditure	Repairs, Maintenance & Establishment
5111	COVID Replacement Cleaner Hours Expense	Expenditure	Repairs, Maintenance & Establishment
5801	COVID Aide Grant Wages Expense	Expenditure	Repairs, Maintenance & Establishment
5803	COVID Enhanced Supervision Grant Wages Expense	Expenditure	Repairs, Maintenance & Establishment
5804	COVID Capitation for Cleaning Wages Expense	Expenditure	Repairs, Maintenance & Establishment
5806	COVID Capitation for Cleaning (Non-Wages) and PPE Grant Expense	Expenditure	Repairs, Maintenance & Establishment
6011	COVID Replacement Secretary Hours Expense	Expenditure	Administration

Updated Chart of Accounts – Change of description

TABLE C CHANGE OF DESCRIPTION TO THE NOMINAL ACCOUNT		
Code	Existing Description	Change Description to:
3150	Book Grant Income	Book Grant Senior Cycle Income
3151	Primary Free Schoolbook Grant Income	Free Schoolbook Grant
3152	Primary Free Schoolbook Grant Admin Grant	Free Schoolbook Admin Grant
3296	DEASP School Meals Grant	DSP School Meals Grant
3335	Classroom Books Income	Classroom Books/Resources Income
3510	Bus Income	Bus Hire for Games Income
3580	Discounts Given	Discounts/Rebates
4113	Primary Free Schoolbook Admin Salaries Expense	Free Schoolbook Admin Salaries Expense
4671	Travel Games Expense	Bus Hire for Games Expense
4690	Bus Hire Expenses	Bus Hire Other Expense
4730	Book Grant Expense	Book Grant Senior Cycle Expense
4731	Primary Free Schoolbook Grant Expense	Free Schoolbook Grant Expense
4741	Classroom Book Expense	Classroom Books/Resources Expense
1803	DEASP School Meal Bank Account	DSP School Meal Bank Account
2171	Other Ringfenced Grants Unspent	Other Non-Capital Ringfenced Grants Unspent
2172	Other Ringfenced Income Unspent	Other Non-Capital Ringfenced Income Unspent

New/Revised/Once Off Department of Education Grants received in 2024/2025



- Free Schoolbook Grant and Administration Support Grant for all levels in Primary and Post Primary Schools
- Secure Mobile Phone Storage Solutions Grant
- Science Implementation Grant
- STEM & Arts Grant
- Schools Photovoltaic Programme
- Cost of living grant
- Digital Strategy Grant for ICT Infrastructure
- Special Class Grant

Free School Book Grant and Administration Support Grant



- Originally introduced in Primary & Special Schools in April 2023 for 2023/2024 school year.
- Extended to Junior Cycle Program in Post Primary schools for the 2024/2025 school year and paid in advance in March 2024 to Post Primary schools
- Extended to Senior Cycle Program in Post Primary schools for the 2025/2026 school year and paid in advance in March 2025 to Post Primary schools
- To provide free schoolbooks, workbooks and copybooks to all children
- Administration support grant paid in advance:
 - Employ individual to administer scheme
 - Can cover other costs of administering the scheme

Grants & Accounting treatment:

Free Schoolbook Grant for 2024/2025

School Sectors	Primary & Special Schools and Junior Cycle in Post Primary Schools
Received	March and May 2024
Purpose	To cover the cost of schoolbooks, including the cost of any workbooks and copybooks. Where the funding allows, some related classroom resources
Further Information	FSSU Guideline P18-2023/2024 (Primary) FSSU Guideline 24-2023/2024 (Post Primary)
Grant received in advance in 2023/2024	2151 <Book Grant received in advance>
Prepayments in 2023/2024	1720 <Prepayment>
Income Code in 2024/2025	3151 <Free Schoolbook Grant>
Expense Code in 2024/2025	4731 <Free Schoolbook Grant Expense>
Unspent Balance Code in 2024/2025	2160 <Book Grant Unspent>

Grants & Accounting treatment:

Free Schoolbook Grant for 2025/2026 – All sectors

School Sectors	All schools in the free education sector (including Senior Cycle in Post Primary Schools)
Received	March/April 2025
Purpose	To cover the cost of schoolbooks, including the cost of any workbooks and copybooks. Where the funding allows, some related classroom resources
Further Information	FSSU Guideline P20-2024/2025 (Primary) FSSU Guideline 32-2024/2025 (Post Primary)
Grant received in advance in 2024/2025	2151 <Book Grant received in advance>
Prepayments in 2024/2025	1720 <Prepayment>
Income Code in 2025/2026	3151 <Free Schoolbook Grant>
Expense Code in 2025/2026	4731 <Free Schoolbook Grant Expense>
Unspent Balance Code in 2025/2026	2160 <Book Grant Unspent>

Grants & Accounting treatment:

Administration Support Grant for the Free Schoolbook Scheme **2024/2025**

School Sectors	Primary & Special Schools and Junior Cycle in Post Primary Schools
Received	May/June 2024
Purpose	Grant to employ an individual to work for specified number of days to carry out administrative work on the free schoolbooks scheme or for other administrative purposes related to the scheme.
Further Information	FSSU Guideline P18-2023/2024 (Primary) FSSU Guideline 24-2023/2024 (Post Primary)
Grant received in advance in 2023/2024	2151 <Book Grant received in advance>
Prepayments in 2023/2024	1720 <Prepayment>
Income Code in 2024/2025	3152 <Free Schoolbook Admin Grant>
Expense Code in 2024/2025	4113 <Free Schoolbook Admin Salaries Expense>/4731 <Free Schoolbook Grant Expense>
Unspent Balance Code in 2024/2025	2160 <Book Grant Unspent>

Grants & Accounting treatment:

Administration Support Grant for the Free Schoolbook Scheme **2025/2026** – All sectors

School Sectors	All schools in the free education sector (including Senior Cycle in Post Primary Schools)
Received	April/June 2025
Purpose	Grant to employ an individual to work for specified number of days to carry out administrative work on the free schoolbooks scheme or for other administrative purposes related to the scheme.
Further Information	FSSU Guideline P20-2024/2025 (Primary) FSSU Guideline 32-2024/2025 (Post Primary)
Grant received in advance in 2024/2025	2151 <Book Grant received in advance>
Prepayments in 2024/2025	1720 <Prepayment>
Income Code in 2025/2026	3152 <Free Schoolbook Admin Grant>
Expense Code in 2025/2026	4113 <Free Schoolbook Admin Salaries Expense>/4731 < Free Schoolbook Grant Expense>
Unspent Balance Code in 2025/2026	2160 <Book Grant Unspent>

Grants & Accounting treatment:

School Books Grant Scheme for Needy Pupils – Senior Cycle Post Primary Only **2024/2025**

School Sectors	Post Primary Schools -Senior cycle programme only for 2024/2025
Received	June 2024 in advance of next school year
Purpose	To go towards the cost of providing school textbooks for needy pupils or towards the running of a book rental scheme
Further Information	FSSU Guideline 31 -2018/2019 (Post Primary)
Grant received in advance	2151 <Book Grant received in advance>
Prepayments	1720 <Prepayment>
Income Code	3150 <Book Grant Income>
Expense Code	4730 <Book Grant Expense>
Unspent Balance Code	2160 <Book Grant Unspent>

Grants & Accounting treatment:

Funding Scheme for Secure Mobile Phone Storage Solutions

School Sectors	Post Primary Schools
Received	Funding applied for by June 2025 will be received by the end of June 2025 in advance of next school year
Purpose	To support the implementation of measures restricting student access to personal mobile phones during the school day
Further Information	FSSU Guideline 41 -2024/2025 (Post Primary)
Income Code	3920 <DE Fixtures, Fittings & Equipment Grant Income>
Expense Code	1421 <Capital: Fixtures, Fittings and Equipment Additions>
Unspent Balance Code	2173 <Other Capital Ringfenced Grants/Income Unspent>

Grants & Accounting treatments

Science Implementation Grant

School Sectors	Post-Primary Schools in the free education scheme
Received	December 2024
Purpose	Funding to support the rollout of the revised Leaving Certificate science subjects in the 2025/2026 school year as part of the Senior Cycle Redevelopment.
Further Information	Financial Guideline 20-2024/2025
Grant received in advance in 2024/2025	2150 <Grants Received in Advance>
Prepayments in 2024/2025	1720 <Prepayments>
Income Code in 2025/2026	3245 <Science Subject Grant>
Expense Code in 2025/2026	4390 <Science Subject Grant Expense>
Unspent Balance Code in 2025/2026	2171 <Other Non-Capital Ringfenced Grants Unspent>

Grants & Accounting treatments

Science, Technology, Engineering and Mathematics (STEM) and Arts Grant

School Sectors	Primary Schools and Special Schools in the free education scheme
Received	December 2024
Purpose	Funding to purchase physical resources supporting the new Science Technology, Engineering and mathematics (STEM) and Arts curricula.
Further Information	Financial Guideline P14-2024/2025
Income Code	3170 <Special Subject Grant>
Expense Code	4490 <Other Subject Expense>
Unspent Balance Code	2171 <Other Non-Capital Ringfenced Grants Unspent>

Grants & Accounting treatments

Schools Photovoltaic Programme (SPP)- (Solar Panels)

School Sectors	All schools
Received	Upon approval of application
Purpose	Funding to have solar panels installed on eligible schools – (including all associated inverters, cabling etc to connect the panels to the school's main distribution board)
Further Information	Financial Guideline P08-2024/2025 (Primary) Financial Guideline 12-2024/2025 (Post Primary)
Income Code	3900 <DE Capital Building Grant Income>
Expense Code	3940 <DE Capital Building Grant Expense>
Unspent Balance Code	2173 <Other Capital Ringfenced Grants/Income Unspent>

Grants & Accounting treatments

Cost of Living Grant	
School Sectors	All schools in the free education scheme
Received	November 2024
Purpose	To meet additional energy costs and other increased day-to-day running costs of the school
Further Information	Financial Guideline P11-2024/2025 (Primary) Financial Guideline 16-2024/2025(Post Primary)
Income Code	3289 <Once-Off Cost of Living Grant>
Expense Code	Appropriate expense code
Unspent Balance Code	N/A

Grants & Accounting treatments

ICT Grant


School Sectors	All schools
Received	June 2025
Purpose	To fund ICT infrastructure, equipment, platforms, software and applications used to support teaching and learning.
Further Information	Financial Guideline P25 -2024/2025 (Primary) Financial Guideline 39-2024/2025(Post Primary)
Income Code	Capital: 3921 <DE ICT Grant Capital Income> Non-Capital: 3230 <DE ICT Grant Non-Capital >
Expense Code	Capital: 1461 <Capital: ICT Additions> Non-Capital: 4410 < ICT Grant Non-Capital Expense>
Unspent Balance Code	2165 < ICT Grant Unspent>

Grants & Accounting treatments

Special Class Grant	
School Sectors	Schools approved by the National Council for Special Education (NCSE) to open a new special class for the 2025/2026 school year
Received	On approval of special class
Purpose	To support schools in setting up appropriate learning environments for students with more complex or severe special educational needs (SEN).
Further Information	Financial Guideline P26-2024/2025 (Primary) Financial Guideline 40-2024/2025 (Post-Primary)
Income Code	Misc – Refer accounting treatment
Expense Code	Misc – Refer accounting treatment
Unspent Balance Code	Misc – Refer accounting treatment

Grants & Accounting treatments – Special Class

Grant	Income Code	Description	Expenditure Code	Description	Unspent Balance at Year End ^{*1}	Explanation
Start up grant €30,000	3290	DE Fixture, Fittings and Equipment Grant Income	1421	Capital: Fixtures, Fitting and Equipment Additions	2173 Other capital Ringfenced Grants/Income Unspent	Grants used to cover fit-out, sensory space, furniture, equipment
	3291	DE ICT Grant Capital Income	1461	Capital: ICT Additions		Grant used to purchase ICT Equipment
	The Initial start up grant can be recognised in code 3920, at year end if a portion of the grant is spent on ICT it can be transferred to 3921					



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Grants & Accounting treatments – Special Class

Grant	Income Code	Description	Expenditure Code	Description	Unspent Balance at Year End ^{*1}	Explanation
Small scale re-purposing works (up to €70,000)	3900	DE Capital Building Grant	3940	DE Capital Building Grant Expense	2173 Other Capital Ringfenced Grants/Income Unspent	Small scale re-purposing works to facilitate the establishment of a new special class
Re-purposing works above €70,000	3900	DE Capital Building Grant	3940	DE Capital Building Grant Expense	2173 Other Capital Ringfenced Grants/Income Unspent	For significant refurbishment needs

Grants & Accounting treatments – Special Class

Grant	Income Code	Description	Expenditure Code	Description	Unspent Balance at Year End ^{*1}	Explanation
Modular Accommodation Grant	3276	Temporary Accommodation Grant	5551	Rent of Temporary Accommodation Expense	2171 Other Non-Capital Ringfenced Grants Unspent	Grant provided for installation & rent of modular accommodation where there is insufficient capacity within existing accommodation
Specialised Furniture/ Equipment	3140	Special Education Equipment Grant	4919	Special Education Equipment Expense	2171 Other Non-Capital Ringfenced Grants Unspent	Grant is provided for specific items of furniture/equipment such as chairs and tables for specific pupil who have been diagnosed with serious physical or communicative disabilities

Grants & Accounting treatments – Special Class

Grant	Income Code	Description	Expenditure Code	Description	Unspent Balance at Year End ^{*1}	Explanation
Assistive Technology	3140	Special Education Equipment Grant	4919	Special Education Equipment Expense	2173 Other Capital Ringfenced Grants/ Income Unspent	Grants has been provided for the purchase of assistive technology equipment for a pupil with physical or communicative disabilities
Bus Escort	3294	Bus Escort Grant	4196	Bus Escort Wage Expense	2171 Other Non-Capital Ringfenced Grants Unspent	Grants used to pay the salary of the bus escort

Grants & Accounting treatments – Special Class

Grant	Income Code	Description	Expenditure Code	Description	Unspent Balance at Year End	Explanation
Enhanced Capitation Grant Primary schools	3010	Capitation/ Non Pay budget	Appropriate expense code	Special Class non Capital Expense *2	-	Enhanced capitation grant – Board has discretion of how it is spent
Enhanced Capitation rate Post Primary: Special Class Grant for MMLD class only	3101	Capitation/ Non Pay budget	Appropriate expense code	Special Class non Capital Expense *2	-	Enhanced capitation grant – Board has discretion of how it is spent

*1 Note – With exception of the above two Enhanced Capitation Grants, any grant unspent at the year –end must be accounted for as unspent at year end.

*2 Note – For mainstream schools with a special class, a new nominal code will be added to the chart of accounts for 25/26 to allow them to record and budget for the special class. A non-capital expense for a special class in a mainstream school refers to operational costs.

Accounting for School Grants Received in Advance

Can be found

www.fssu.ie

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>Accounting
treatments



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Accounting Treatments for School Accounts

Accounting Treatments in English

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

Accounting for School Grants Received in Advance – all relevant schools

Grant	Received in	For the period	Element in advance	Balance Sheet code	Primary	C&C	VSS
DEIS Grant (DEIS schools only)	July 2025	School Year September 2025-August 2026	100%	2152	✓	✓	✓
Free Schoolbooks Grant	March /April 2025	School Year September 2025-August 2026	100%	2151	✓	✓	✓
Administration Support Grant	April/ June 2025	School Year September 2025-August 2026	100%	2151	✓	✓	✓

Accounting for School Grants Received in Advance – C&C Schools ONLY

Grant	Received in	For the period	Element in advance	Income code	Balance Sheet code	Primary	C&C	VSS
Non-Pay Grant	July 2025	July/August/September 2025	1/3	3010	2150		✓	
SSSF Grant	June 2025	July/August/September /October 2025	50%	3050	2150		✓	
Non-Teaching Pay Grant	July 2025	July/August/September 2025	1/3	3030	2150		✓	

Accounting for Unspent Ring-Fenced Grants

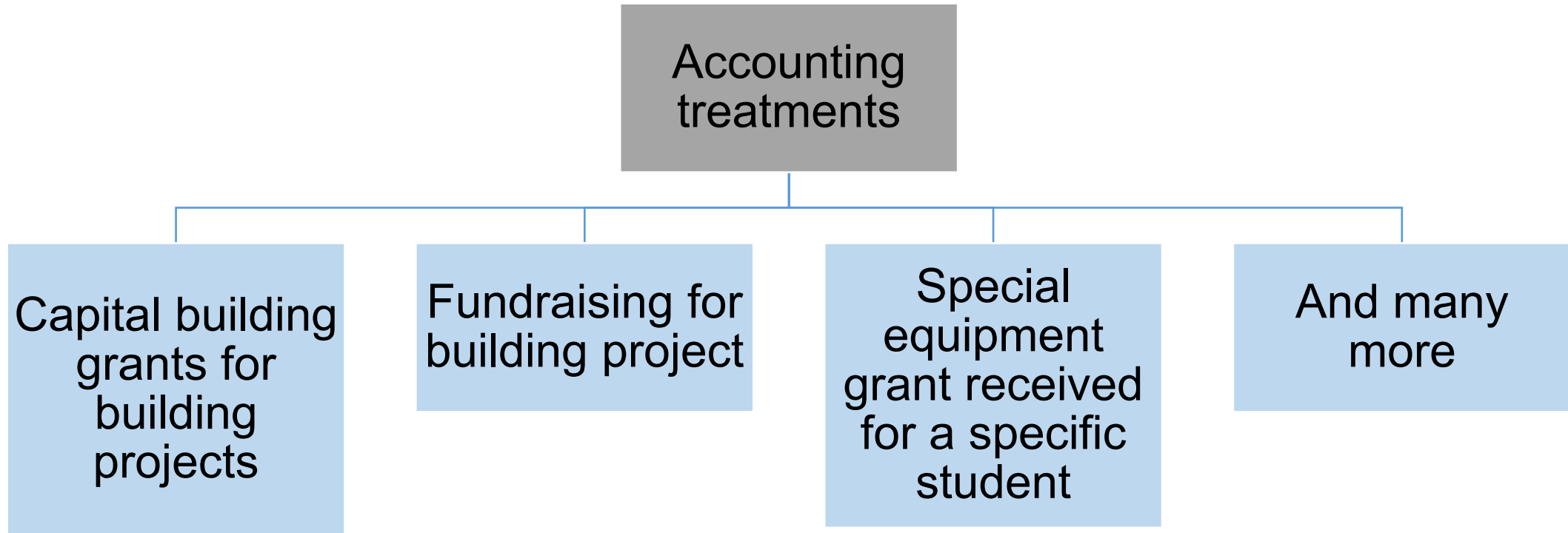
Grant	Primary	C&C	VSS	Income Code	Balance Sheet Code
Free Schoolbooks Grant	✓	✓	✓	3151	2160
Administration Support Grant	✓	✓	✓	3152	2160
ICT Digital Strategy Grant	✓	✓	✓	3921 (Capital) 3230 (Non-Capital)	2165
Grant to address the digital divide	✓	✓	✓	3921 (Capital) 3230 (Non-Capital)	2179
Supervision & Substitution Grant		✓	✓	3240	2170
Non-Teacher Pay Grant		✓		3030	2168
JCSP Grant		✓	✓	3190	2167
School Meals Grant	✓	✓	✓	3296	2171
School Excellence Fund	✓	✓	✓	3260	2180
School Library Books Capital Grant	✓	✓	✓	3155	2161
Early Start Programme Materials/Equipment/Parental Involvement Grants	✓			3021	2162

Accounting for Unspent Ring-Fenced Grants

Grant	Primary	C&C	VSS	Income Code	Balance Sheet Code
Covid Minor Works Grant	✓	✓	✓	3905	2169
Minor Works Grant	✓			3900 (Capital Building) 3920/3921 (Capital equip/ICT) 3275 (Non-capital)	2166
Funding Scheme for Secure Mobile Phone Storage Solutions		✓	✓	3290	2173
Science, Technology, Engineering and Mathematics (STEM) and Arts Grant	✓			3170	2171
Schools Photovoltaic Programme (SPP) (Solar Panels)	✓	✓	✓	3900	2173
All Capital Grants	✓	✓	✓	3900/3920	2173

Agree with school's calculations of unspent grants.

Other Accounting Treatments



External Accountants / Auditors > School Accounts > Accounting Treatments for School Accounts

E.G. Accounting Treatment 25: Grants to Purchase Capital Items

Fixtures,
Fittings &
Equipment



FF&E Grant

Code 3920
DE Fixtures,
Fittings &
Equipment
Grant Income

Unspent Balance :

Code 2173
Other Non-Capital Ringfenced
Grants/Income Unspent

Expenditure

Code 1421
Capital Fixtures,
Fittings &
Equipment

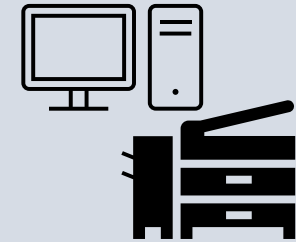
Sample Accounting Policies: Guidance Document

- Basis of preparation
- Recognition of Tangible fixed assets and Depreciation
- Capital Grants Recognition and Amortisation
- Treatment of land and building
- Special equipment grants for specific students
- Unspent grants



Accounting Policies: Recognition of Tangible Fixed Assets

- Capitalise fixed assets when:
 - ❖ The item has a useful life of more than one year; &
 - ❖ The items costs more than €500
- Items costing less than €500 will normally be expensed to the income and expenditure account, unless they form part of a larger project or asset grouping whose combined value exceeds the threshold
- Major replacements or upgrades that significantly extend the life or capacity of the asset should be capitalised if they meet the threshold.



Returning unspent COVID capitation grants

- All Covid-19 capitation related unspent balances on the schools balance sheet at the 31st August 2025 should be returned to the Department of Education at the earliest opportunity.
- Board of Management should be made aware of this.
- Covid capitation grants for PPE, cleaning & additional supervision.
- Does not include the Covid-19 Minor Works Grant

Received in years:

2019/2020

2020/2021

2021/2022

2022/2023



Enhanced Reporting Requirements (ERR)



Updated Guidance on Reporting Travel and Subsistence Expenses for Board Members - January 2025

Travel and subsistence expenses paid to board of management members serving in a voluntary capacity are **no longer required to be reported under ERR.**

Refer to the following guidelines for more details

- Financial Guideline P15 – 2024/2025 (Primary)
- Financial Guideline 28 – 2024/2025 (Post Primary C&C)
- Financial Guideline 25 – 2024/2025 (Post Primary VSS)



Part 2: Reporting and Filing Requirements

Requirements of the school accountant/auditor

- Prepare annual school accounts – FSSU prescribed format
- Financial report for parents
- Present the school accounts at the board meeting
- Prepare adjustments to the school's trial balance
- Submit school accounts to the FSSU submission portal
- Management letter

School Accounts Format



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Preparation of School Accounts

Chart of Accounts, Template format, Accounting Treatments, BOM authorisation letter and financial report to parents

Timeline for School Accounts

Timeline to guide boards of management in meeting the February 28th submission deadline

Webinar Training for Accountant/Auditor

View training and access recordings of previous webinars

School Accounts Submission

Access the portal, manual and video on submission process, instructions on completing the TB in the portal

Board of Management Authorisation Letter

Download letter to be completed by BOM

Appointment of an External Accountant/Auditor

Guideline on appointment and tender template

School Accounts Format



Chart of Accounts

Standardised Chart of Accounts that will be used as the basis for the preparation of accounts. (Topics Section)

Guideline for preparing school accounts

Guidance for accountants/auditors on the preparation and submission of annual accounts

Accounting Treatments

Accounting Treatments: to assist with the preparation of school accounts

School Annual Accounts Excel Template

FSSU designed Excel template that generates a complete set of accounts for board approval and submission

Financial Report to parents

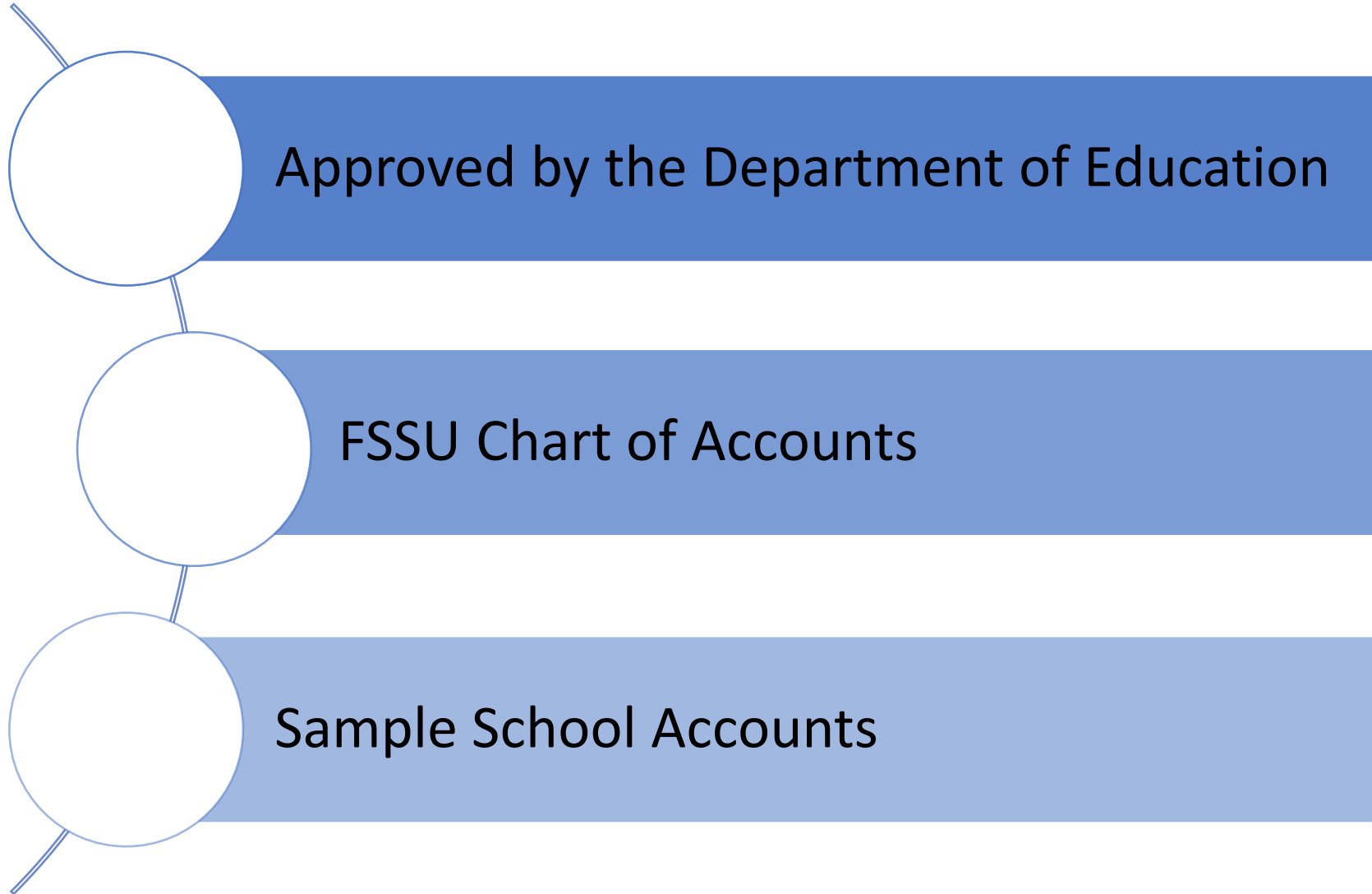
A template financial report to parents to be prepared by the accountant as part of the year end process

School Grants

View guidance on school grants (Topics Section)

← Back to External Accountants/ Auditors page

Preparing school accounts



Accountants Report Template



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[External Accountants/Auditors](#)

FSSU > Post-Primary > External Accountants / Auditors > Preparation of School Accounts > School Annual Accounts Excel Template

PRINT

External Accountants/ Auditors

Preparation of School Accounts



[Chart of Accounts](#)

[Guideline on Preparation of School Accounts](#)

[Accounting Treatments for School Accounts](#)

[School Annual Accounts Excel Template](#)

School Annual Accounts Excel Template

Recommended Accounts Format

- > Accountant Report Master Template 2024/2025
- > Irish version-Accountant Report Master Template 24/25
- > Video on how to complete the accountant report template

Trial Balance upload Process

- > View video
- > View Slides



Accountants Report Template

Steps	Task
1	Import from Manual System - >> Import From Manual System
2	Import Comparisons - >> Import Comparisons
3a	Print Accountants' Report Standard ->> Create PDF
	or
3b	Print Accountants' Report With Cashflow ->> With Cashflow
4	Create Portal Import File ->> Portal File

Admin [Hide](#) [Unhide](#)

Accountants Report Template

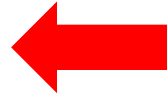
School Annual Accounts Excel Template

Recommended Accounts Format

- > Accountant Report Master Template 2024/2025
- > Irish version-Accountant Report Master Template 24/25
- > Video on how to complete the accountant report template

Trial Balance upload Process

- > View video
- > View Slides



- **Option 1** – Copy and Paste Trial Balance in the specified Tab

> Accounts Manual Import

- **Option 2** – Enter amounts beside the Nominal Codes in the specified Tab

> Accounts Manual COA Import

- **Comparisons** – Copy and Paste Trial Balance in the specified Tab

> Accounts Import Comparisons

Accountants Report Template

School Annual Accounts Excel Template

Recommended Accounts Format

- > Accountant Report Master Template 2024/2025
- > Irish version-Accountant Report Master Template 24/25
- > Video on how to complete the accountant report template

Trial Balance upload Process

- > View video
- > View Slides
 - **Option 1** – Copy and Paste Trial Balance in the specified Tab
- > Accounts Manual Import
 - **Option 2** – Enter amounts beside the Nominal Codes in the specified Tab
- > Accounts Manual COA Import

 - **Comparisons** – Copy and Paste Trial Balance in the specified Tab
- > Accounts Import Comparisons

[illegible]

Financial Report for Parents (page 1)

Financial Report to Parents		
Summary Financial Statement for the School Year 20XX/20XX		
Income		€
Department of Education Funding		0
Other State Funding		0
School Income	Parent Voluntary Contributions	0
	Rental School Property	0
	Fundraising & Parents Association Income	0
	Other Income	0
Total Income		0

Financial Report for Parents (page 2)

Financial Report to Parents		
Summary Financial Statement for the School Year 20XX/20XX		
Capital Projects		
		€
Income	Department Capital Grants Income	0
	Other Capital Income	0
	Other State Capital Income	0
		0
Expenditure	Department Capital Grants Expenditure	0
	Other Capital Expenditure	0
	Other State Capital Expenditure	0
		0
Surplus (Deficit) for the year		0

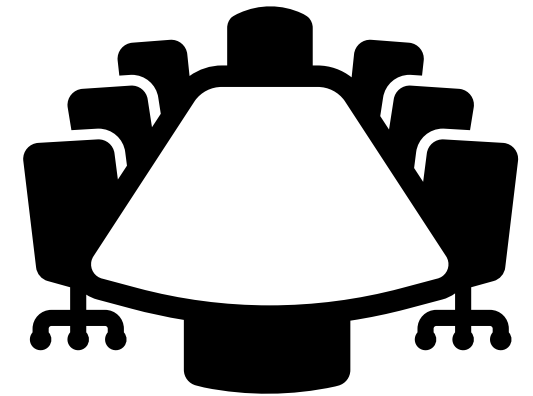
Presenting the accounts to the board

- Present accounts at board of management meeting
- Communicate to board if accounts showing a deficit
- Management letter outlining areas for improvement
- Approval of Accounts

Primary Schools – Chairperson and treasurer

Post-primary Schools – Chairperson and another board member (Principal not a member of the board in

Voluntary secondary or Comprehensive schools)



Year End Adjustments

- Provide year-end journals to schools
- Allows those schools to roll forward to a new accounting period and upload budgets etc
- Provide assistance with posting these adjustments if necessary.



Recommended timeline for preparation & submission

Stages of School Annual Accounts Preparation	Suggested Deadline Date
School provides all necessary financial information to the External School Accountant / Auditor	As soon as possible
1 st draft of annual accounts are sent to Board for review	November 30th
Final accounts are formally ratified by the Board	December 31st
External School Accountants/Auditors submits the accounts on the FSSU portal.	At latest February 28th

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 30th June each year

The authorised filer for the school logs onto the Charities Regulator account and confirms information

Accuracy of data to minimise changes



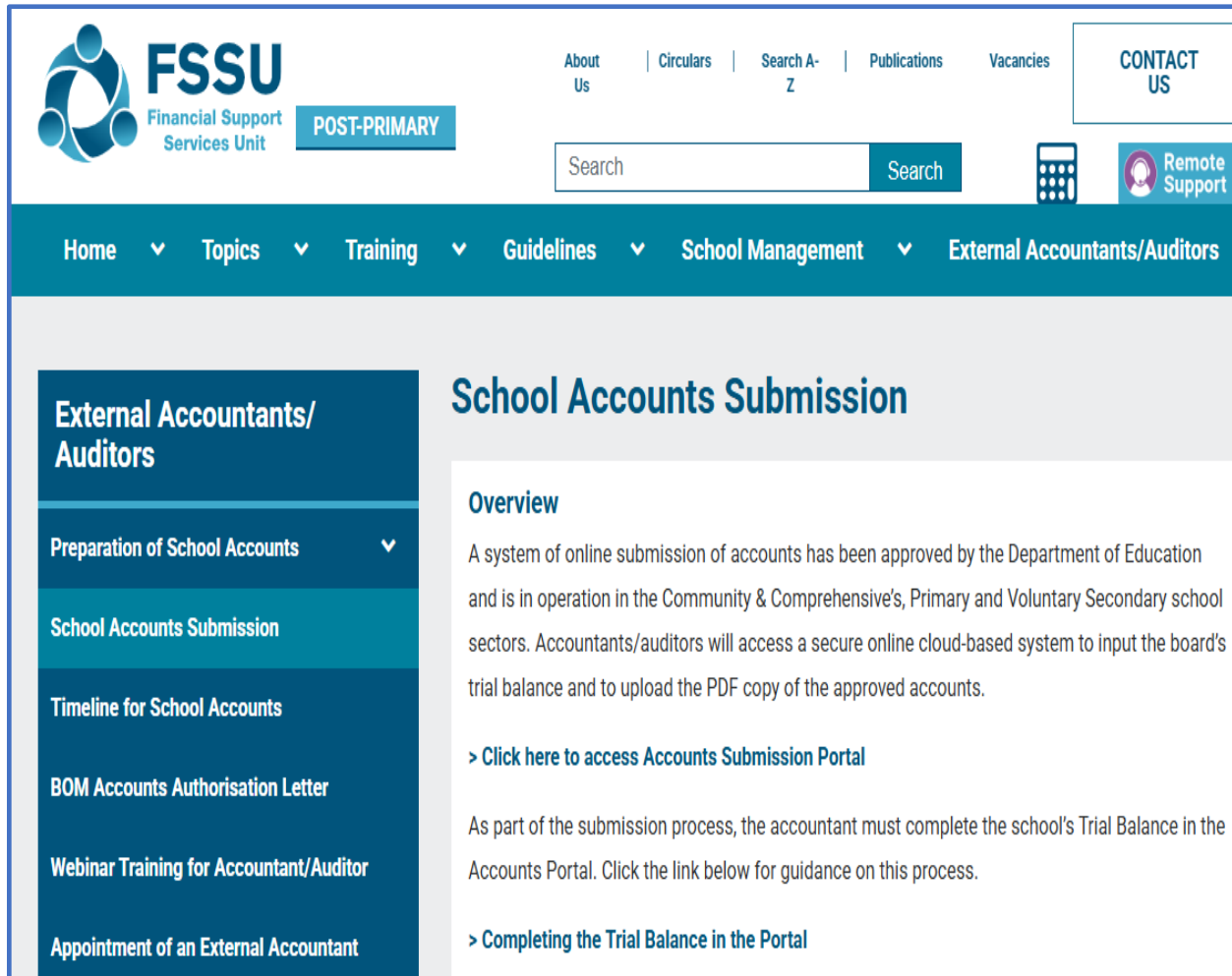
An Rialálaí
Carthanas

Charities
Regulator



Part 3: Online Submission Process

Trial Balance – Import from excel



The screenshot shows the FSSU Financial Support Services Unit website. The header includes the FSSU logo, navigation links (About Us, Circulars, Search A-Z, Publications, Vacancies, CONTACT US), a search bar, and a Remote Support icon. The main navigation menu includes Home, Topics, Training, Guidelines, School Management, and External Accountants/Auditors. The left sidebar lists various resources for External Accountants/Auditors, with 'School Accounts Submission' highlighted. The main content area is titled 'School Accounts Submission' and contains an 'Overview' section with a description of the online submission system and a link to access the Accounts Submission Portal. Below the overview, there is a section for 'Completing the Trial Balance in the Portal'.

External Accountants/ Auditors

- Preparation of School Accounts
- School Accounts Submission**
- Timeline for School Accounts
- BOM Accounts Authorisation Letter
- Webinar Training for Accountant/Auditor
- Appointment of an External Accountant

School Accounts Submission

Overview

A system of online submission of accounts has been approved by the Department of Education and is in operation in the Community & Comprehensive's, Primary and Voluntary Secondary school sectors. 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.

> [Click here to access Accounts Submission Portal](#)

As part of the submission process, the accountant must complete the school's Trial Balance in the Accounts Portal. Click the link below for guidance on this process.

> [Completing the Trial Balance in the Portal](#)

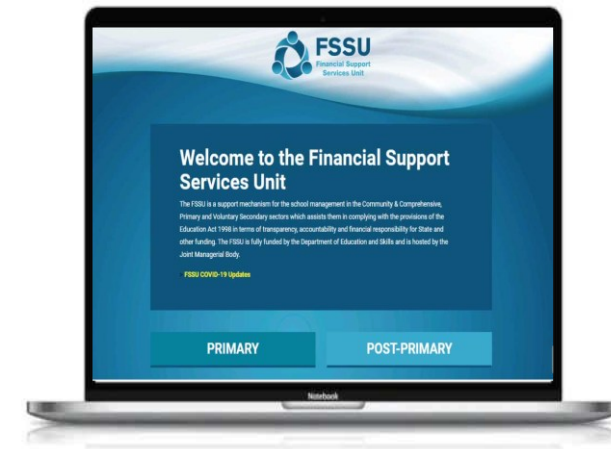
Additional Resources

- > User manual for accounts portal
- > View online annual submission video
- > View slides for online submission video




Overview of the Submission Process

- Engagement partner – Main point of contact
 - Review of practice details
 - ✓ Practicing Certificate
 - ✓ Professional Indemnity Insurance
 - Users details
 - School details
- Board of Management authorisation letter
- The final trial balance
- A PDF copy of the approved board of management annual account



Board of Management Authorisation Letter

**FSSU**
Financial Support
Services Unit

POST-PRIMARY

About Us | Circulars | Search A-Z | Publications | Vacancies

CONTACT US

Search

Remote Support

Home ▾ Topics ▾ Training ▾ Guidelines ▾ School Management ▾ External Accountants/Auditors

FSSU > Post-Primary > External Accountants / Auditors > BOM Accounts Authorisation Letter

PRINT

**External Accountants/
Auditors**

Preparation of School Accounts ▾

School Accounts Submission

Timeline for School Accounts

BOM Accounts Authorisation Letter

Webinar Training for Accountant/Auditor

Appointment of an External Accountant

BOM Accounts Authorisation Letter

The BOM accounts authorisation letter is to be completed by the board of management which 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.

****Please note this letter does not need to be submitted to the FSSU and should be retained by the accountant for their records****

- BOM Authorisation Letter for 2024/2025 accounts (pdf)
- Daingniú-Eolais-Bórd-Bainistíochta 2023/2024

Board of Management/Governors Authorisation Letter for 2024/2025 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 with 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 the external accountant/auditor is a member of a Prescribed Accountancy Body and has Professional Indemnity Insurance in place.
4. The average number of employees paid directly by the board in the school for the year ended 31st August 2025 was (insert number) _____.

Access the FSSU portal

www.fssu.ie



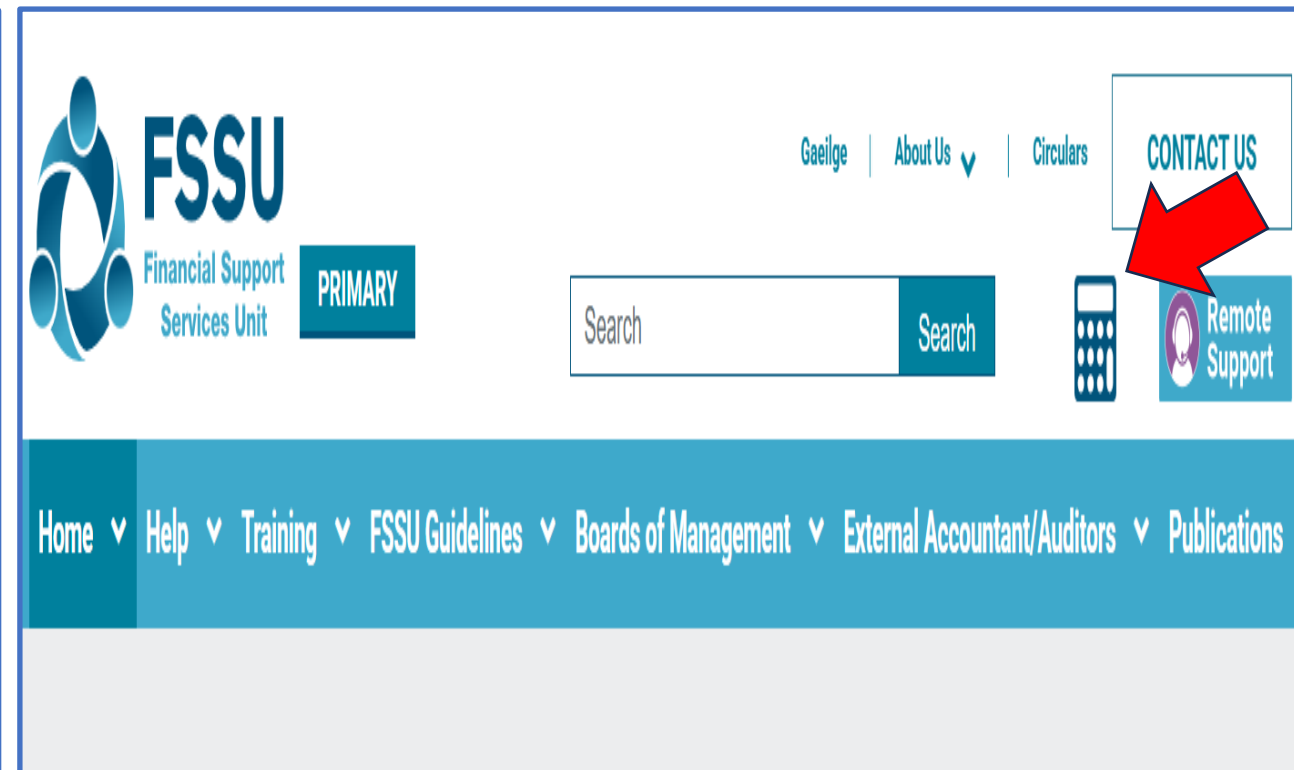
FSSU
Financial Support
Services Unit

Welcome to the Financial Support Services Unit

In accordance with DES Circulars 60/2017 and 02/2018, the FSSU supports boards of management in the Community & Comprehensive, Primary and Voluntary Secondary School sectors. The FSSU supports boards of management in complying with the provisions of the Education Act 1998 in terms of transparency, accountability, and financial responsibility for State and other funding. The FSSU also supports boards of management in meeting their compliance requirements to other regulatory and statutory bodies. The FSSU is fully funded by the Department of Education and is hosted by the Secretariat of Secondary Schools Ltd.

> **FSSU COVID-19 Updates**

PRIMARY **POST-PRIMARY**



FSSU
Financial Support
Services Unit

Gaeilge | About Us ▼ | Circulars


CONTACT US

Search Search

Remote Support

Home ▼ Help ▼ Training ▼ FSSU Guidelines ▼ Boards of Management ▼ External Accountant/Auditors ▼ Publications

Generating a Password



FSSU
Financial Support
Services Unit

Login

Request Password

Notice of Portal Downtime:
Due to nightly systems maintenance the portal is unavailable
from 11.00pm to 7.00am

Request Password

Email Address

Password

What is 9 + 10?


Answer

OK

Clear

support@fssu.ie

Review of practice details

**FSSU**
Financial Support
Services Unit

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

User DetailsPrimary School(s)

User Details

Firm:User:Person:



Review of practice details



Practice Details Engagement Partner School List User List

Please remember to click 'Save & Submit' in the bottom right of your screen after you have made any changes to this page.

Practice Details

Practice Name:

Testing Accountant & Co

Current Practising Certificate:



Current Professional Indemnity Insurance:



Address Line 1:

Address 01

Address Line 2:

Address 02

Address Line 3:

Address 03

City:

City 04

County:

Co. Cork

Eir Code:

Practice Status:

Active

Engagement Partner

First Name:

John

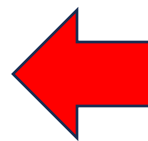
Last Name:

Tester


eMail:

@gmail.com

Change Engagement Partner

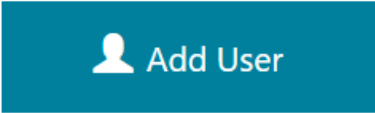


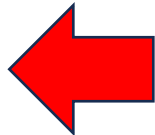
Review of practice details

**FSSU**
Financial Support
Services Unit

Practice DetailsEngagement PartnerSchool ListUser List

[13] Active User(s)

Add User



Review of practice details

First Name:

Lorraine

Last Name:

Guinan

email Address:

lorraineguinan@fssu.ie

Status:

Not Active

Engagement Partner:

☐

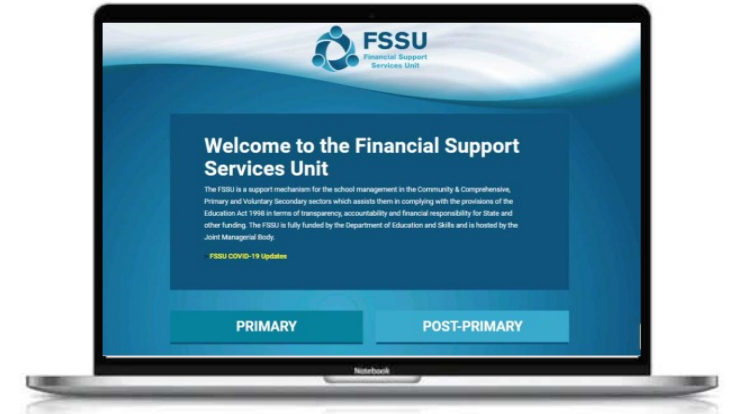
✓ Save

✕ Cancel

Trial Balance

Trial balance import options

- Import from excel
- Manual input



Trial Balance – Import from excel

School Accounts Submission

Overview

A system of online submission of accounts has been approved by the Department of Education and is in operation in the Community & Comprehensive's, Primary and Voluntary Secondary school sectors. 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.

> [Click here to access Accounts Submission Portal](#)

As part of the submission process, the accountant must complete the school's Trial Balance in the Accounts Portal. Click the link below for guidance on this process.

> [Completing the Trial Balance in the Portal](#)



The board of management's annual accounts will be accompanied by a separate confirmation letter completed by the board. The template for this letter can be found below. This will allow the accountant/auditor to submit data to the online portal which is required by the Charities Regulator and the Central Statistics Office. This process will ensure compliance for the board with the Department of Education, the Central Statistics Office and the Charities Regulator.

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

> [Board of Management Authorisation letter](#)

The deadline for the submission of the annual accounts is the 28th February.

Additional Resources

> [User manual for accounts portal](#)

> [View online annual submission video](#)

Trial Balance – Import from excel

Completing the Trial Balance in the Portal

As part of the submission process, the accountant must complete the school's **Trial Balance** in the Accounts Portal. There are **two ways** to do this:


Option 1 – Manual Entry in the Portal

- Open the **Trial Balance** page in the portal.
- Type in the figures directly beside the relevant nominal codes.


Option 2 – Upload an Excel Trial Balance to the Portal

You can upload the TB in Excel format using one of the two import templates:

A. Excel Import Template – Copy & Paste of the COA codes and account balances

- Download the template.
- Copy and paste the TB from your accounting software into the "Copy & Paste" tab.
- Save and upload to the portal.
 > [12345G Portal Manual Import](#) 
 (replace the sample Roll No. with the actual schools Roll no)

B. Excel Import Template – COA prepopulated, enter account balances

- Download the template.
- Enter the amounts beside the nominal codes in the "Manual Entry" tab.
- Save and upload to the portal.
 > [12345G Portal COA Import](#) 
 (replace the sample Roll No. with the actual schools Roll no)

Trial Balance – Import from excel

Completing the Trial Balance in the Portal

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> [12345G Portal Manual Import](#)

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- Save and upload to the portal.

> [12345G Portal COA Import](#)

(replace the sample Roll No. with the actual schools Roll no)

	A	B	C
1	Roll No	12345G	
2	Nominal Code		
3	Nominal Code	Final Accounts	
4		0.00	
5		0.00	
6		0.00	
7		0.00	
8		0.00	
9		0.00	
10		0.00	
11		0.00	
12		0.00	
13		0.00	
14		0.00	
15		0.00	
16		0.00	
17		0.00	
18		0.00	
19		0.00	
20		0.00	

Trial Balance – Import from excel

Completing the Trial Balance in the Portal

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> 12345G Portal Manual Import

(replace the sample Roll No. with the actual schools Roll no)

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- Save and upload to the portal.

> 12345G Portal COA Import

(replace the sample Roll No. with the actual schools Roll no)

	A	B	C
1	Roll No	12345G	
2	Nominal Code		
3	Nominal Code	Final Accounts	
4	3010	0.00	
5	3020	0.00	
6	3021	0.00	
7	3022	0.00	
8	3030	0.00	
9	3050	0.00	
10	3100	0.00	
11	3130	0.00	
12	3140	0.00	
13	3150	0.00	
14	3155	0.00	
15	3160	0.00	
16	3170	0.00	
17	3171	0.00	
18	3190	0.00	
19	3200	0.00	
20	3210	0.00	
21	3220	0.00	

Trial Balance – Import from excel

[Back](#)[Save](#)[Export](#)[Import TB](#)[Submit](#)

User Details School Details **Fixed Asset** Current Asset Current Liability Long Term Liabilities Capital & Reserves Income Expenditure Charities Regulator Covid Supports

Final Accounts Upload

Nominal	Description	Type	Debit	Credit
1400	Capital: Land and Buildings Cost B/Fwd	Fixed Asset	€ 500,000	€
1401	Capital: Land and Buildings Additions	Fixed Asset	€	€
1402	Capital: Land and Buildings Disposals	Fixed Asset	€	€
1410	Accumulated Depreciation : Land and Buildings B/Fwd	Fixed Asset	€	€
1411	Depreciation: Land and Buildings Current Year	Fixed Asset	€	€
1412	Depreciation: Land and Buildings on Disposal	Fixed Asset	€	€

8 / 11 Mandatory Fields Outstanding

Final Accounts Not Uploaded

Hide Zeros

0

€ 650,605

€ 650,605

Balanced trial balance

Trial Balance –Manual input

User Details
School Details
Fixed Asset
Current Asset
Current Liability
Long Term Liabilities
Capital & Reserves
Income
Expenditure
Charities Regulator
Covid Supports

Final Accounts Upload

Nominal	Description	Type	Debit	Credit
1400	Capital: Land and Buildings Cost B/Fwd	Fixed Asset	€ 500,000	€
1401	Capital: Land and Buildings Additions	Fixed Asset	€	€
1402	Capital: Land and Buildings Disposals	Fixed Asset	€	€
1410	Accumulated Depreciation : Land and Buildings B/Fwd	Fixed Asset	€	€
1411	Depreciation: Land and Buildings Current Year	Fixed Asset	€	€
1412	Depreciation: Land and Buildings on Disposal	Fixed Asset	€	€

Balanced trial balance

8 / 11 Mandatory Fields Outstanding

Final Accounts Not Uploaded

Hide Zeros

0

€ 650,605

€ 650,605

Final Accounts Upload Accounts

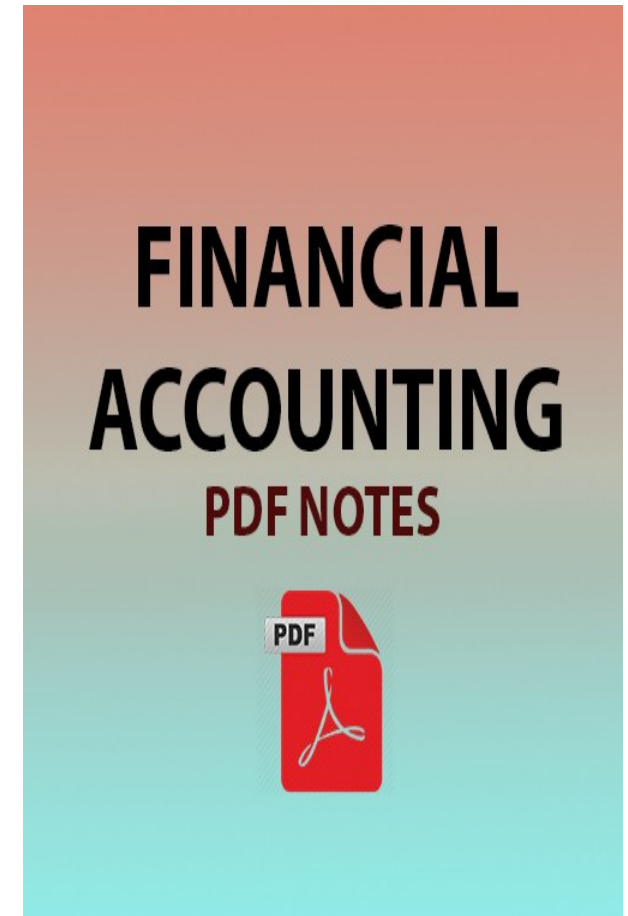
Maximum file size 10MB

Only pdf of signed accounts

Physically/electronically signed (not type signed) by:

- Primary Schools – Chairperson and treasurer
- Post-primary Schools – Chairperson and another board member

In Voluntary Secondary & Comprehensive schools the Principal is not a member of the board



Final Accounts Upload Accounts

[← Back](#)[Save](#)[Export](#)[Import TB](#)[User Details](#)[School Details](#)[Fixed Asset](#)[Current Asset](#)[Current Liability](#)[Long Term Liabilities](#)[Capital & Reserves](#)[Income](#)[Expenditure](#)[Charities Regulator](#)[Covid Supports](#)[Final Accounts Upload](#)

Final Accounts Upload

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.

To ensure full compliance with the financial reporting obligations of the Department of Education, please ensure that the financial statements have been physically/electronically signed, not type signed by:

Primary: the chairperson and the treasurer

Post Primary: the chairperson and another board member

Please note in Comprehensive Schools and Voluntary Secondary Schools the Principal is not a member of the board of management.

[Upload / Remove Final Signed Accounts Document](#)

Final Accounts Upload Accounts

Final Accounts Upload

PDF Document Only - 10MB Max Document Size


⊕ Delete Attachment(s)

Click to browse and select file

✓ Close

⊕ Submit

FSSU portal – Charities Regulator



Back

Save

Export

Import TB

User DetailsSchool DetailsFixed AssetCurrent AssetCurrent LiabilityLong Term LiabilitiesCapital & ReservesIncomeExpenditureCharities RegulatorCovid SupportsFinal Accounts Uplo

Total Salary Amount paid by the Board of Management:

€

Average Number of Employees paid directly by the Board of Management:

0

As per the board of management authorisation letter completed by the board of management and provided to us, the board confirms it operates under its Governance Document(s).

☒

As per the board of management authorisation letter completed by the board of management and provided to us, the board confirms that the trustee details for the school are registered correctly with the Charity Regulator and any annual report due to the Charities Regulator by the 30th of June 2025 has been submitted.

☒

As per the board of management authorisation letter completed by the board of management and provided to us, 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 these accounts.


☒

As per board of management authorisation letter completed by the board of management and provided to us, the board confirms that the number of individuals who have volunteered for the board of management and the school for the year, (e.g. BOM members, parents association, parents that helped at bake sale etc.)

Please Select

FSSU portal – Covid Supports

Please note this does not include Covid Minor Works Grant Unspent



◀ Back

💾 Save

📄 Export

📄 Import TB


User DetailsSchool DetailsFixed AssetCurrent AssetCurrent LiabilityLong Term LiabilitiesCapital & ReservesIncomeExpenditureCharities RegulatorCovid SupportsFinal A

Board of Management Declaration - Covid Supports

The board confirms that the reconciliation of unspent Covid-19 Capitation related grants for the school years 2020/2021, 2021/2022 and 2022/2023 were prepared and where applicable the unspent amount was returned to the Department.

Yes ▼

FSSU portal



Back

Save

Export

Submit

Logout

User DetailsSchool DetailsFixed AssetCurrent AssetCurrent LiabilityCapital & ReservesIncomeExpenditureCharities RegulatorFinal 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

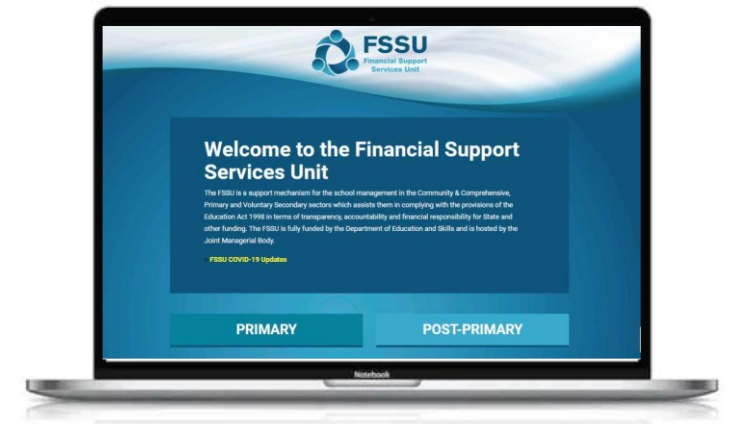
€ 250

The Online Portal

Portal Open Date for submission of the
2024/2025 annual return

01st September 2025

For more
information visit
our website
www.fssu.ie



Questions & Answers



Thank you for joining the webinar

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

Primary 01 910 4020

Post Primary 01 269 0677

Email support@fssu.ie