|  |  |  |
| --- | --- | --- |
| Action | Completed | Provide to Accountant |
| Bank Statements for all banks accounts  Provide bank statements for all bank accounts (including Parents’ Association) for the period 1st September to 31st August |  |  |
| Review Bank Reconciliations and Outstanding Cheques  All bank accounts should be reconciled up to 31st August each year |  |  |
| Income and Expenditure Review  Category review and provide FSSU monthly reporting template or Income and Expenditure Reports if using another accounting package to Accountant |  |  |
| School Receipts and Purchase Invoices  Review all school receipts and purchase invoices and ensure all supporting documentation for each payment made is filed in order of date paid |  |  |
| Review Accruals, Income Received in Advance and Prepayments  Complete list of all accruals, income received in advance and prepayments and report to accountant [Template](https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.fssu.ie%2Fapp%2Fuploads%2F2025%2F09%2FAccruals-Income-in-advance-prepayments-template.xlsx&wdOrigin=BROWSELINK) |  |  |
| Review Unspent Ringfenced Grants  Review all ringfenced grants and ensure level of unspent grant is correct |  |  |
| Capital Projects  Full details of any capital works being undertaken by the school should be provided to accountant [Template](https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.fssu.ie%2Fapp%2Fuploads%2F2025%2F09%2FYear-End-Capital-Projects-Template.xlsx&wdOrigin=BROWSELINK) |  |  |
| Revenue Commissioners  Review RCT, VAT and PAYE/PRSI/USE returns and payments |  |  |
| Payroll Reports  The gross to net report showing details of employee pay and taxes during the year should be provided to accountant |  |  |
| Fixed Asset Register  Review existing Fixed Asset Register for any changes and ensure all new additions have been added. Provide to accountant if requested |  |  |
| Insurance Documents  Provide to accountant if requested |  |  |
| Board of Management Confirmation Letter  Complete and sign by the chairperson and treasurer of the board |  |  |
| Return unspent Covid-19 grant amounts to the Department  If not done so already, any unspent Covid-19 grants (excluding Covid 19 Minor Works grant) should be returned to the Department of Education |  |  |

**Account Preparation – Year End Checklist**

Before sending year end accounts to accountant, please ensure checklist is complete