|  |  |  |
| --- | --- | --- |
| 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 ChequesAll bank accounts should be reconciled up to 31st August each year |[ ] [ ]
| Income and Expenditure ReviewCategory review and provide FSSU monthly reporting template or Income and Expenditure Reports if using another accounting package to Accountant |[ ] [ ]
| School Receipts and Purchase InvoicesReview 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 PrepaymentsComplete 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 GrantsReview all ringfenced grants and ensure level of unspent grant is correct |[ ] [ ]
| Capital ProjectsFull 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 CommissionersReview RCT, VAT and PAYE/PRSI/USE returns and payments |[ ] [ ]
| Payroll ReportsThe gross to net report showing details of employee pay and taxes during the year should be provided to accountant |[ ] [ ]
| Fixed Asset RegisterReview existing Fixed Asset Register for any changes and ensure all new additions have been added. Provide to accountant if requested |[ ] [ ]
| Insurance DocumentsProvide to accountant if requested |[ ] [ ]
| Board of Management Confirmation LetterComplete and sign by the chairperson and treasurer of the board |[ ] [ ]
| Return unspent Covid-19 grant amounts to the DepartmentIf 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