

# Autumn 2025

## BrightBooks - Webinar 3

### 9th October 2025

### New School Year 2025-2026



# Webinar housekeeping

2



Technical Support: [info@fssu.ie](mailto:info@fssu.ie)



Recording



Email



Handouts &  
Slides



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



Support  
(01) 2690677



Q&A

# Agenda

## 1. FSSU Chart of accounts – What's new 2025-2026



## 2. Tasks to complete to move forward to 2025-2026



# Webinar Calendar Autumn 2025

4

## Webinar 1

14<sup>th</sup> August

Updating Aug 25 for  
new users

## Webinar 2

4<sup>th</sup> Sept 2025

Year-end preparation

Previous recordings [here](#)

# 1. Timeline for the year end process

30.09.2025

- Accountant notified that accounts are ready for review

30.11.2025

- Draft accounts ready for BOM approval

31.12.2025

- Accounts approved for submission to FSSU by BOM

# Timeline for the year end process

28.02.2026



- Accountant to file accounts with FSSU by 28th Feb 2026

**Failure to submit accounts by 28<sup>th</sup> Feb 2026 will mean the school may be the subject of a compliance audit.**





**FSSU**  
Financial Support  
Services Unit

POST-PRIMARY

Home



Topics



Events

## Popular Topics



Chart of Accounts

Download  
the chart of  
accounts  
from our  
website [here](#)

# FSSU Chart of Accounts

Effective for the year ended 31st August 2026

## Income and Expenditure Codes

## 1. FSSU Chart of accounts – what's new for 2025/26

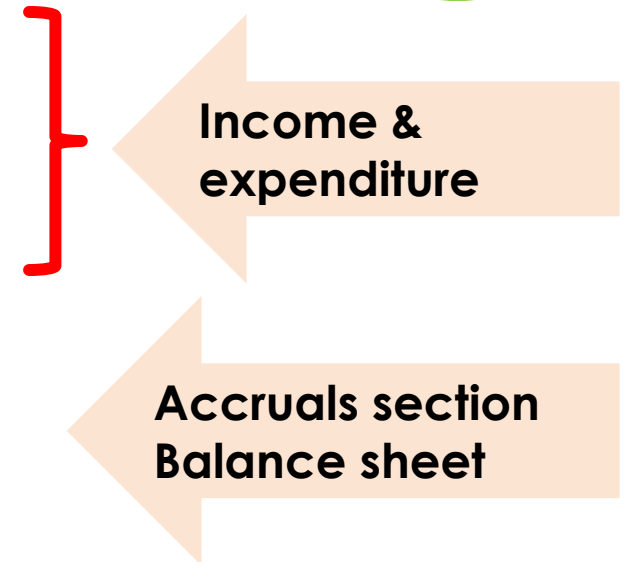
# 1. FSSU Chart of accounts 2025/2026

## New account codes

4200: Bus Escort Employer Pension Expense

4201: Other Employer Pension Expense

2241: Auto-Enrolment Pension Control Account





# 1. FSSU Chart of accounts 2025/2026

## New account codes

4611: Special Class Non-Capital Expense

2187: Mobile Phone Pouches Grant Unspent



**Income &  
expenditure**

**Accruals section  
Balance sheet**

# 1. FSSU Chart of accounts 2025/2026

How to add a new nominal code in I&E

Chart of Accounts

Print

New

## New Account

ACCOUNT GROUP

Education Salary

ACCOUNT CODE

4200

ACCOUNT TYPE

Income & Expenditure

CODE RANGE

From 4000 To 4299

DESCRIPTION

Bus Escort Employer Pension Expens

☐ Is this a Bank Account

▼ Advanced

Cancel

Save

# 1. FSSU Chart of accounts 2025/2026

How to add a new nominal code on Balance sheet

**New Account**

<b>ACCOUNT GROUP</b> Accruals	<b>ACCOUNT CODE</b> 2241
<b>ACCOUNT TYPE</b> Balance Sheet	<b>CODE RANGE</b> From 2101 To 2599
<b>DESCRIPTION</b> Auto-Enrolment Pension Control Accc	<input type="checkbox"/> Is this a Bank Account

Advanced

Cancel Save

# Set-up a new Department Settings – Accounts Tab

## Settings



### General Setup

Business Details

Users

Manage Currency

Manage Time Recording

### Accounts

Setup

Accounting Periods

Departments

# Settings – Accounts tab – departments

Departments

Sub Departments

☒ Use Departments

TITLE	SHORT	LONG
	<input type="text" value="DEP"/>	<input type="text" value="Department"/>

	CODE	DESCRIPTION	DEFAULT	
DEPARTMENT 10	<input type="text" value="DEIS"/>	<input type="text" value="DEIS"/>	<input type="radio"/>	<input type="button" value="Delete"/>
DEPARTMENT 11	<input type="text"/>	<input type="text"/>	<input type="radio"/>	<input type="button" value="Delete"/>

Order Divisions

Cancel

Save

# 1. FSSU Chart of accounts 2025/2026

## Changes to nominal code descriptions

Code	Existing Description	Change description to:
3245	Physics/Chemistry Grant	Science Subjects Grant
4390	Science Expense	Science Subjects Expense
3295	Department of Children & Youth Affairs Income	Department of Children (DCEDI) Grant
4911	Department of Children & Youth Affairs Activities Expense	Department of Children (DCEDI) Expense



# 1. FSSU Chart of accounts 2025/2026

## Changes to nominal code descriptions

Code	Existing Description	Change description to:
3300	Education Fees (Fee Paying Schools)	Education Fees (Fee charging Schools)
3330	Book Rental Scheme Income	Book Rental Income (Fee charging Schools)
4740	Book Rental Scheme Expense	Book Rental Scheme Expense (Fee charging Schools)

# 1. FSSU Chart of accounts 2025/2026

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## Changes to nominal code descriptions

Code	Existing Description	Change description to:
4110	Substitute Teachers Expense	Substitute Teachers Wages Expense
4111	Privately Paid Teachers Expense	Privately Paid Teachers Wages Expense
4112	Chaplain Salaries Expense	Chaplain Wages Expense
4113	Free Schoolbook Admin Salaries Expense	Free Schoolbook Admin Wages Expense
4150	Supervision and Substitution Salaries Expense	Supervision and Substitution Wages Expense

# 1. FSSU Chart of accounts 2025/2026

## Changes to nominal code descriptions

Code	Existing Description	Change description to:
4155	State Exam Salaries Expense	State Exam Wages Expense
4170	Adult Education Salaries Expense	Adult Education Wages Expense
4180	Sport Coach Salaries Expense	Sport Coach Wages Expense
4181	Canteen Salaries Expense	Canteen Wages Expense
4190	After School Study/Club Salaries Expense	After School Study/Club Wages Expense

# 1. FSSU Chart of accounts 2025/2026

18

## Changes to nominal code descriptions

Code	Existing Description	Change description to:
4191	Summer Camps Salaries Expense	Summer Camps Wages Expense
4196	Bus Escort Salary Expense	Bus Escort Wages Expense
4198	Other Educational Salaries Expense	Other Educational Wages Expense
4199	HSE Funded Salaries Expense	HSE Funded Wages Expense

# 1. FSSU Chart of accounts 2025/2026

19

## Changes to nominal code descriptions

Code	Existing Description	Change description to:
5030	Caretaker Pension Expense	Caretaker Employer Pension Expense
5112	Cleaners' Pension Expense	Cleaners' Employer Pension Expense
6050	Clerical Officers/Secretarial Pension Expense	Clerical Officer/Secretarial Employer Pension Expense
2186	COVID Capitation for Cleaning and PPE Grant Unspent	COVID Capitation Grants Unspent

# 1. FSSU Chart of accounts 2025/2026

20

3150 Book Grant Senior Cycle Income

4730 Book Grant Senior Cycle Expense

## Edit Account

### ACCOUNT GROUP

Department of Education



### ACCOUNT CODE

3150

### ACCOUNT TYPE

Income & Expenditure

### CODE RANGE

From 3000 To 3294

### DESCRIPTION

DO NOT USE Book Grant Income

☐

Is this a Bank Account



Advanced

Cancel

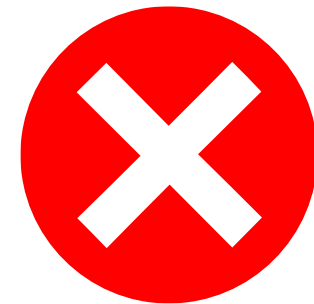
Save



# 1. FSSU Chart of accounts 2025/2026

Code	Description
2181	COVID Aide Grant Unspent
2182	COVID Capitation for PPE Grant Unspent
2183	COVID Enhanced Supervision Grant Unspent
2184	COVID Capitation for Additional Cleaning Grant Unspent
2185	COVID replacement Hours Unspent

**Balance sheet Codes  
that have been  
removed**





## 2. Tasks in the New financial year 2025/26

# The “to-do list” - Tasks in the New financial year 2025/26

- a) Set up new folders for the new year 25/26
- b) Lock the accounts period for 2024/25
- c) Keep inputting September data
- d) Deal with 2024/25 transactions in the new school year.
- e) Journal adjustments to be posted on 1-9-2025
- f) Import the budget for 2025/26



## a) Set up New Folders for the year 2024/25



b) Lock the periods for the year 2024/2025

Year ended 31 Aug 2025 [Current]

**START DATE**  
01/09/2024

**END DATE**  
31/08/2025

**NO. OF PERIODS**  
12

**Generate**

Period	From	To	Locked
Sep-2024	01 Sep 2024	30 Sep 2024	<input checked="" type="checkbox"/>
Oct-2024	01 Oct 2024	31 Oct 2024	<input checked="" type="checkbox"/>
Nov-2024	01 Nov 2024	30 Nov 2024	<input checked="" type="checkbox"/>
Dec-2024	01 Dec 2024	31 Dec 2024	<input checked="" type="checkbox"/>
Jan-2025	01 Jan 2025	31 Jan 2025	<input checked="" type="checkbox"/>
Feb-2025	01 Feb 2025	28 Feb 2025	<input checked="" type="checkbox"/>
Mar-2025	01 Mar 2025	31 Mar 2025	<input checked="" type="checkbox"/>
Apr-2025	01 Apr 2025	30 Apr 2025	<input checked="" type="checkbox"/>
May-2025	01 May 2025	31 May 2025	<input checked="" type="checkbox"/>

**Close** **Remove** **Add** **Save**

## c) Keeping your Brightbooks accounts up to date.

Ensure the Bank reconciliations on all school bank accounts have been prepared and to the 31-8-25

The balances on the supplier's ledger has been finalised to 31-8-25

Ensure all Year-end reports have been run & reviewed

The accounts are with school accountant & they have access to the school data so they can work in the background



d) 2024/25  
transactions  
in the new  
school year

VAT Payment – July/Aug

PAYE – August Payroll Taxes

SEC – State Exams  
Commission Income due

RCT Payment – Aug 2025

# 2024/25 transactions in the new school year

## Simple Trial Balance Report

C&C Demo School

July/Aug Vat 3 liability

Date Range: 1st Sep 2024 To 31st Aug 2025

Code	Description	Debit	Credit
2250	PAYE/PRSI/USC/LPT Control Account	-	925.76
2260	Reverse VAT Control Account	-	2,050.00
Totals:		-	€2,975.76

# 2024/25 transactions in the new school year

Quick Payment

July/Aug Vat 3 liability

BANK ACCOUNT

1800 Current Account 1



Date	Payment Type	DEP	Ref. No.	Supplier	Payee	Notes/Narrative	Amount	VAT Code	VAT	Nom. Code	
23/09/2025	EFT	AOD				July/Aug VAT Coll Gen pay	2050.00	Z 0.00% (Z	0.00	2260	

# 2024/25 transactions in the new school year

General Ledger Account Activity  
C&C Demo School

## July/Aug Vat 3 liability

Date Range: 1st Sep 2025 To 31st Aug 2026

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
2260-Reverse VAT Control Account							
2260	01/09/2025			Balance Forward	-	2,050.00	-2,050.00
2260	23/09/2025	88	PMT	July/Aug VAT Coll Gen payment	2,050.00	-	-
Totals:					€2,050.00	€2,050.00	-
Totals:					€2,050.00	€2,050.00	-

# 2024/25 transactions in the new school year

Simple Trial Balance Report

C&C Demo School

Aug payroll  
taxes liability

Date Range: 1st Sep 2024 To 31st Aug 2025




Code	Description	Debit	Credit
2250	PAYE/PRSI/USC/LPT Control Account	-	925.76
2260	Reverse VAT Control Account	-	2,050.00
Totals:		-	€2,975.76

# 2024/25 transactions in the new school year

BANK ACCOUNT

1800 Current Account 1

Aug payroll  
taxes liability

Date	Payment Type	DEP	Ref. No.	Supplier	Payee	Notes/Narrative	Amount	VAT Code	VAT	Nom. Code
24/09/2025 	EFT ▼	AOD ▼		▼		▼ Aug P30 to Coll Gen 	925.76	Z 0.00% (Zero ▼	0.00	2250 



# 2024/25 transactions in the new school year

General Ledger Account Activity  
C&C Demo School

Aug payroll  
taxes liability

Date Range: 1st Sep 2025 To 31st Aug 2026

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
2250-PAYE/PRSI/USC/LPT Control Account							
2250	01/09/2025			Balance Forward	-	925.76	-925.76
2250	24/09/2025	89	PMT	Aug P30 to Coll Gen	925.76	-	-
Totals:					€925.76	€925.76	-
Totals:					€925.76	€925.76	-

# 2024/25 transactions in the new school year

## Simple Trial Balance Report

C&C Demo School

## State Exam Receipt

Date Range: 1st Sep 2024 To 31st Aug 2025

Code	Description	Debit	Credit
1720	Prepayments	29,150.00	-
1730	Grants Due	13,450.00	-
Totals:		€42,600.00	-

# 2024/25 transactions in the new school year

## JOURNALS DETAILS

State Exam Receipt

Journal  
1-9-2025  
DR 3255  
CR 1730

DATE

01/09/2025



REF NO.

SEC 2025

TYPE

Journal

Code	Description	Notes	Debit	Credit
3255	State Exam Income	SEC 2025 Due	13,450.00	0.00
1730	Grants Due	SEC 2025 Due	0.00	13,450.00

# 2024/25 transactions in the new school year

General Ledger Account Activity  
C&C Demo School

## State Exam Receipt

Date Range: 1st Sep 2025 To 31st Aug 2026

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
3255-State Exam Income							
3255	01/09/2025			Balance Forward	-	-	-
3255	01/09/2025	41	NJRN	SEC 2025 Due	13,450.00	-	13,450.00
3255	14/09/2025	69	RCPT	SEC remittance 2025	-	13,450.00	-
Totals:					€13,450.00	€13,450.00	-
Totals:					€13,450.00	€13,450.00	-

# 2024/25 transactions in the new school year

## Quick Receipt

## State Exam Receipt

BANK ACCOUNT

1800 Current Account 1



LODGEMENT NO.

LODGEMENT DATE

14/09/2025



Date	Payment Type	DEP	Ref. No.	Customer	Notes/Narrative	Amount	VAT Code	VAT	Nom. Code
14/09/2025	EFT	SEC			SEC remittance	13450.00	Z 0.00% (Zero	0.00	3255

# 2024/25 transactions in the new school year

Simple Trial Balance Report  
C&C Demo School

Aug RCT

Date Range: 1st Sep 2024 To 31st Aug  
2025

Code	Description	Debit	Credit
2270	RCT Control Account	-	3,037.00
Totals:		-	€3,037.00



# 2024/25 transactions in the new school year

Quick Payment

Aug RCT

BANK ACCOUNT

1804 Building Fund Bank Account ▼

Date	Payment Type	DEP	Ref. No.	Supplier	Payee	Notes/Narrative	Amount	VAT Code	VAT	Nom. Code
23/09/2025 	EFT ▼	AOD ▼		▼	▼	Revenue Aug RCT 	3037.00	Z 0.00% (Zero) ▼	0.00	2270

# 2024/25 transactions in the new school year

## Aug RCT

General Ledger Account Activity

C&C Demo School

Date Range: 1st Sep 2025 To 31st Aug 2026

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
2270-RCT Control Account							
2270	01/09/2025			Balance Forward	-	3,037.00	-3,037.00
2270	23/09/2025	94	PMT	Revenue Aug RCT	3,037.00	-	-
Subtotal for					€3,037.00	€3,037.00	-



## e) Journal adjustments - Postings at the 01.09.2025



- ✓ DE Grants in Advance
- ✓ School Income in advance
- ✓ Unspent Ringfenced grants
- ✓ Reversing Accruals
- ✓ Reversing Prepayments
- ✓ Review Balance Sheet after journal adjustments

# DE Grants in advance



## Financial Guideline 2024/2025

20

Community & Comprehensive and Voluntary  
Secondary Schools in the Free Education Scheme

**Science Implementation Grant  
for Post Primary Schools in the Free Education Scheme**

**Dec 2024**

Link [here](#)



## Financial Guideline 2024/2025

32

Community & Comprehensive Schools and  
Voluntary Secondary Schools in the Free Education Scheme

**Free Schoolbooks Scheme Grant and Administration Support Grant  
2025/2026**

**Mar 2025**

Link [here](#)

# DE Grants in advance



**Financial Guideline 2024/2025**

**41**

**Community & Comprehensive and  
Voluntary Secondary Schools**

**Funding Scheme for Secure Mobile Phone Storage Solutions**

**Before 31<sup>st</sup>  
August  
2025,**

**Link [here](#)**

# DE Grants in advance



## Financial Guideline 2024/2025

20

Community & Comprehensive and Voluntary  
Secondary Schools in the Free Education Scheme

**Science Implementation Grant  
for Post Primary Schools in the Free Education Scheme**

Receipt to 2150 &  
Expenses to 1720



## Financial Guideline 2024/2025

32

Community & Comprehensive Schools and  
Voluntary Secondary Schools in the Free Education Scheme

**Free Schoolbooks Scheme Grant and Administration Support Grant  
2025/2026**

Receipt to 2151 &  
Expenses to 1720

# DE Grants in advance

## Science Implementation Grant

### JOURNALS DETAILS

DATE

01/09/2025



REF NO.

SC IMP

TYPE

**Journal 1-9-2025 - DR 2150 & CR 3245***Max file size 4 MB.*

Code	Description	Notes	Debit	Credit	DEP
2150	Grants Received in Advance	Science Imp Grant in advance	19,000.00	0.00	SCIEN
3245	Physics/Chemistry Grant	Science Imp Grant in advance	0.00	19,000.00	SCIEN

# DE Grants in advance

Free schoolbook & admin support grant

## JOURNALS DETAILS

DATE

01/09/2025



REF NO.

FSBK In adv

TYPE

Journal

[Add Attachment](#)

Max file size 4 MB.

Journal 1-9-2025 - DR 2151 and CR 3151 & 3152

Code	Description		Debit	Credit	DEP
2151	Book Grant Received in Advance	FSBG in adv 25/26	226,265.00	0.00	JCFSB
3151	Free Schoolbook Grant	JC FSBG 25/26	0.00	92,700.00	JCFSB
3151	Free Schoolbook Grant	TY FSBG 25/26	0.00	17,040.00	JCFSB
3151	Free Schoolbook Grant	SC FSBK 25/26	0.00	116,525.00	JCFSB
2151	Book Grant Received in Advance	Admin Support in adv 25/26	6,738.09	0.00	ADMIN
3152	Free Schoolbook Admin Grant	Admin support in adv 25/26	0.00	6,738.09	ADMIN



# DE Grants in advance

## Calculation of Grants Received in Advance Template

School Name Sample C&C school  
 School Roll Number 12345A  
 Year Ended 31st August 20XX

Enter € in yellow box below

Grant Name	€ Amount Received	Element in Advance	€ Element in Advance	BrightBooks Accounts Debit Code	BrightBooks Accounts Credit Code
Non-Pay Grant - July Instalment	€42,216.00	1/3	€14,072.00	3010	2150
Non-Teaching Pay Grant - July Instalment	€38,402.00	1/3	€12,800.67	3030	2150
SSSF Grant - June Instalment	€26,540.00	50%	€13,270.00	3050	2150
<b>Subtotal</b>	<b>€107,158.00</b>		<b>€40,142.67</b>		

Grant's below are received in full for the next school year. On receipt of the grant it can be posted directly to the grant received in advance code

	€ Amount Received		€ In Advance	Brightbooks code
Free School Book Grant	€226,265.00	100%	€226,265.00	3151 2151
Free School Book Admin Grant	€6,738.09	100%	€6,738.09	3152 2151

Calculation

Journal Import Instructions

Journal


+



# DE Grants in advance

## JOURNALS DETAILS

### Journal 1-9-2025 - DR 2150 and CR 3010, 3030 & 3050

DATE	REF NO.	TYPE	<a href="#">Add Attachment</a> <small>Max file size 4 MB.</small>
01/09/2025 	DE grants in adv	Journal 	

Code	Description	Notes	Debit	Credit	DEP
2150	Grants Received in Advance	NPG 1/3 in advance	14,072.00	0.00	NPG
3010	Capitation/Non Pay Budget	NPG 1/3 in advance	0.00	14,072.00	NPG
2150	Grants Received in Advance	NTP 1/3 in advance	12,800.67	0.00	NTP
3030	Non Teachers Pay Budget	NTP 1/3 in advance	0.00	12,800.67	NTP
2150	Grants Received in Advance	50% SSSF In advance	13,270.00	0.00	SSSF
3050	Ancillary/School Support Services Grant	50% SSSF in advance	0.00	13,270.00	SSSF

# DE Grants in advance

## General Ledger Account Activity C&C Demo School

Date Range: 1st Sep 2025 To 31st Aug 2026

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
<b>3010-Capitation/Non Pay Budget</b>							
3010	01/09/2025			Balance Forward		-	-
3010	01/09/2025	44	NJRNL	NPG 1/3 in advance		14,072.00	-14,072.00
Totals:					-	€14,072.00	€-14,072.00
<b>3030-Non Teachers Pay Budget</b>							
3030	01/09/2025			Balance Forward		-	-
3030	01/09/2025	44	NJRNL	NTP 1/3 in advance		12,800.67	-12,800.67
Totals:					-	€12,800.67	€-12,800.67
<b>3050-Ancillary/School Support Services Grant</b>							
3050	01/09/2025			Balance Forward		-	-
3050	01/09/2025	44	NJRNL	50% SSSF in advance		13,270.00	-13,270.00
Totals:					-	€13,270.00	€-13,270.00
Totals:					-	€40,142.67	€-40,142.67

# DE Grants in advance

## General Ledger Account Activity C&C Demo School

Date Range: 1st Sep 2025 To 31st Aug 2026

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
<b>3151-Free Schoolbook Grant</b>							
3151	01/09/2025			Balance Forward	-	-	-
3151	01/09/2025	45	NJRNL	TY FSBG 25/26	-	17,040.00	-17,040.00
3151	01/09/2025	45	NJRNL	JC FSBG 25/26	-	92,700.00	-109,740.00
3151	01/09/2025	45	NJRNL	SC FSBK 25/26	-	116,525.00	-226,265.00
Totals:					-	€226,265.00	€-226,265.00
<b>3152-Free Schoolbook Admin Grant</b>							
3152	01/09/2025			Balance Forward	-	-	-
3152	01/09/2025	45	NJRNL	Admin support in adv 25/26	-	6,738.09	-6,738.09
Totals:					-	€6,738.09	€-6,738.09
<b>3245-Science Subjects Grant</b>							
3245	01/09/2025			Balance Forward	-	-	-
3245	01/09/2025	43	NJRNL	Science Imp Grant in advance	-	19,000.00	-19,000.00
Totals:					-	€19,000.00	€-19,000.00

# School Income Received in Advance

Common forms of school generated income received in advance:

- Transition Year Income
- School Administration Charges
- Voluntary Contributions
- Locker Income

Transition Year fees €6500,



Locker income €2000,



School Admin Charges €2540



Uniform income €655.



# School Income Received in Advance

## Simple Trial Balance Report

C&C Demo School

Date Range: 1st Sep 2024 To 31st Aug 2025

Code	Description	Debit	Credit
2105	School Income Received in Advance	-	11,695.00
Totals:		-	€11,695.00

# School Income Received in Advance

## JOURNALS DETAILS

DATE

01/09/2025



REF NO.

Sch Gen Inc i

Journal entry on 1-9-2025  
 DR 2105 School Income received in advance  
 CR 3310, 3370 & 3390

Code	Description	Notes	Debit	Credit	DEP
2105	School Income Received in Advance	School Generated in Advance 25/26	11,695.00	0.00	AOD
3310	Transition Year Income	School Generated in Advance 25/26	0.00	6,500.00	TY
3370	Locker Income	School Generated in Advance 25/26	0.00	2,000.00	AOD
3390	School Administration Charges	School Generated in Advance 25/26	0.00	2,540.00	AOD
3440	Uniforms Income	Admin Support in adv 25/26	0.00	655.00	AOD

# School Income Received in Advance

General Ledger Account Activity  
C&C Demo School

Date Range: 1st Sep 2025 To 31st Aug 2026

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
3310-Transition Year Income							
3310	01/09/2025			Balance Forward	-	-	-
3310	01/09/2025	46	NJRNL	School Generated in Advance 25/26	-	6,500.00	-6,500.00
Totals:					-	€6,500.00	€-6,500.00
3370-Locker Income							
3370	01/09/2025			Balance Forward	-	-	-
3370	01/09/2025	46	NJRNL	School Generated in Advance 25/26	-	2,000.00	-2,000.00
Totals:					-	€2,000.00	€-2,000.00
3390-School Administration Charges							
3390	01/09/2025			Balance Forward	-	-	-
3390	01/09/2025	46	NJRNL	School Generated in Advance 25/26	-	2,540.00	-2,540.00
Totals:					-	€2,540.00	€-2,540.00
3440-Uniforms Income							



# School Income Received in Advance

## General Ledger Account Activity

C&C Demo School

Date Range: 1st Sep 2025 To 31st Aug 2026

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
2105-School Income Received in Advance							
2105	01/09/2025			Balance Forward	-	11,695.00	-11,695.00
2105	01/09/2025	46	NJRNIL	School Generated in Advance 25/26	11,695.00	-	-
Totals:					€11,695.00	€11,695.00	-
Totals:					€11,695.00	€11,695.00	-

# Unspent Ringfenced Grants

WORKSHEET: CALCULATION UNSPENT GRANTS											
GRANT		Balance Unspent B/fwd	Current Year Grant Income			Current Year	Expenditure	Current Year Surplus/Deficit	Total Grant Unspent		
	NOMINAL CODE	ENTER € AMOUNT	NOMINAL CODE	ENTER € AMOUNT		NOMINAL CODE	ENTER € AMOUNT	€	NOMINAL CODE	€ AMOUNT	
Book Grant Senior Cycle Income	2160		3150		Book Grant Expenses	4730		0	2160	0	-
Free School Book Scheme Grant	2160		3151		Free Schoolbook Grant Expense	4731		0	2160	0	-
Free School book Scheme Administrion Grant	2160		3152	92,400.00	Free Schoolbook Admin Salaries Expense	4113	87,870.00	4530	2160	4530	-
Book Rental Scheme Income	2160		3153		Book rental scheme expense	4740		0	2160	0	-
School Library Books Capital Grant	2160		3155		School Library Books Capital Grant Expense	4641		0	2160	0	-
Supervision & Substitution Grant	2170		3240	8,314.00	Supervision & Substitution Expense	4150	6,540.00	1774	2170	1774	-
JCSP Grant	2167		3190		Related JCSP expenses	Various		0	2167	0	-
Home School Liaison Grant (Part of Deis Grant)	2171		3020		Home School Liaison Expense	4810		0	2171	0	-
Bus Escort Grant	2171		3294	7,143.00	Bus Escort Salary Expense	4196	6,985.00	158	2171	158	-
Science Implementation Grant	2171		3245		Science subjects Expense	4390		0	2171	0	-

# Unspent Ringfence

Journal date: 1-9-2025

DR 2160-2186

CR relevant income code

57

## JOURNALS DETAILS

DATE

01/09/2025



REF NO.

UNSPENT25

TYPE

Journal

Add Attachment

Max file size 4 MB.

Code	Description	Notes	Debit	Credit	DEP
2160	Book Grant unspent	Unspent 31-8-2025	4,530.00	0.00	JCFSB
2170	Supervision and Substitution grant unspent	Unspent 31-8-2025	1,774.00	0.00	SS
2171	Other Ringfenced Grants Unspent	Unspent 31-8-2025	158.00	0.00	BUS
3151	Free Schoolbook Grant	Unspent 31-8-2025	0.00	4,530.00	JCFSB
3240	Supervision and Substitution Grant	Unspent 31-8-2025	0.00	1,774.00	SS
3294	Bus Escort Grant	Unspent 31-8-2025 Bus Escort	0.00	158.00	BUS

# Unspent Ringfenced Grants

General Ledger Account Activity  
C&C Demo School

Date Range: 1st Sep 2025 To 31st Aug 2026

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
2160-Book Grant unspent							
2160	01/09/2025			Balance Forward	-	4,530.00	-4,530.00
2160	01/09/2025	47	NURNL	Unspent 31-8-2025	4,530.00	-	-
Totals:					€4,530.00	€4,530.00	-

2170-Supervision and Substitution grant unspent							
2170	01/09/2025			Balance Forward	-	1,774.00	-1,774.00
2170	01/09/2025	47	NURNL	Unspent 31-8-2025	1,774.00	-	-
Totals:					€1,774.00	€1,774.00	-

2171-Other Ringfenced Grants Unspent							
2171	01/09/2025			Balance Forward	-	158.00	-158.00
2171	01/09/2025	47	NURNL	Unspent 31-8-2025	158.00	-	-
Totals:					€158.00	€158.00	-

# Reversing Accruals

## Accruals 31-8-2025

ABC & Associates Accountants	€4,500.00
August Phone bill	€65.00
Light & Power Jul/Aug	€850.00
	<hr/>
	€5,415.00
	<hr/> <hr/>

Reverse on 1-9-25  
DR 2440  
CR Expense code

# Reversing Accruals

## JOURNALS DETAILS

DATE

01/09/2025



REF NO.

Accrual Reverse

TYPE

Journal

Add Attachment

Max file size 4 MB.

Code	Description	Notes	Debit	Credit	DEP
2440	Accruals	August 2025 Accruals	5,415.00	0.00	AOD
6250	Telephone Expense / SMS Text	EIR August	0.00	65.00	AOD
6400	Accounting / Auditing Expense	Accounts fee 2025	0.00	4,500.00	AOD
5550	Light and Power Expense	Light & Power August 25	0.00	850.00	AOD

# Reversing Accruals

General Ledger Account Activity  
C&C Demo School

Date Range: 1st Sep 2025 To 31st Aug 2026

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
6400-Accounting / Auditing Expense							
6400	01/09/2025			Balance Forward	-	-	-
6400	01/09/2025	49	NJRN	Accounts fee 2025		4,500.00	-4,500.00
6400	16/10/2025	90	PMT	O'Malley Accountants - Audit & Accounts prep fee 2025	4,500.00	-	-
Totals:					€4,500.00	€4,500.00	-
Totals:					€4,500.00	€4,500.00	-



# Reversing Accruals

General Ledger Account Activity  
C&C Demo School

Date Range: 1st Sep 2025 To 31st Aug 2026

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
2440-Accruals							
2440	01/09/2025			Balance Forward	-	5,415.00	-5,415.00
2440	01/09/2025	49	NURNL	August 2025 Accruals	5,415.00	-	-
Totals:					€5,415.00	€5,415.00	-
Totals:					€5,415.00	€5,415.00	-

# Reversing Prepayments

**Journal  
1-9-2025  
DR Expense code  
CR 1720**

## Prepayments @ 31-8-2025

School Insurance	€5,000.00
NAPD	€1,500.00
Computer Maintenance	€5,500.00
Books in Advance	€11,500.00
Science Subjects Expense	€5,650.00
	<hr/>
	€29,150.00

## JOURNALS DETAILS

DATE	REF NO.	TYPE
01/09/2025	Prepd 25	Journal

Code	Description	Notes	Debit	Credit	DEP
1720	Prepayments	Allianz Insurance,NAPD & comp Maint	0.00	12,000.00	AOD
5450	General Insurance Expense	Allianz Insurance	5,000.00	0.00	AOD
6700	Annual Subscriptions Expense	NAPD 25-26	1,500.00	0.00	AOD
4420	Computer Maintenance & Support Expense	Comp Maint Advance charge	5,500.00	0.00	AOD

# Reversing Prepayments

**Journal  
1-9-2025  
DR Expense code  
CR 1720**

## Prepayments @ 31-8-2025

School Insurance	€5,000.00
NAPD	€1,500.00
Computer Maintenance	€5,500.00
Books in Advance	€11,500.00
Science Subjects Expense	€5,650.00
	<b>€29,150.00</b>

## JOURNALS DETAILS

DATE

01/09/2025

REF NO.

Rev Prepd

TYPE

Journal

Code	Description	Notes	Debit	Credit	DEP
4390	Science Expense	Reverse Prepaid Expense	5,650.00	0.00	SCIEN
4731	Free Schoolbook Grant Expense	Reverse Prepaid Expenses	11,500.00	0.00	JCFSB
1720	Prepayments	Reverse Prepaid 31-8-2025	0.00	17,150.00	AOD

# Reversing Prepayments

## General Ledger Account Activity

C&C Demo School

Date Range: 1st Sep 2025 To 31st Aug 2026

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
5450-General Insurance Expense							
5450	01/09/2025			Balance Forward	-	-	-
5450	01/09/2025	48	NJRN	Allianz Insurance	5,000.00	-	5,000.00
Totals:					€5,000.00	-	€5,000.00
Totals:					€5,000.00	-	€5,000.00

# Reversing Prepayments

General Ledger Account Activity  
C&C Demo School

Date Range: 1st Sep 2025 To 31st Aug 2026

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
4731-Free Schoolbook Grant Expense							
4731	01/09/2025			Balance Forward	-	-	-
4731	01/09/2025	50	NURNL	Reverse Prepaid Expenses	11,500.00	-	11,500.00
Totals:					€11,500.00	-	€11,500.00
Totals:					€11,500.00		€11,500.00

# Reversing Prepayments

## General Ledger Account Activity

C&amp;C Demo School

Date Range: 1st Sep 2025 To 31st Aug 2026

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
1720-Prepayments							
1720	01/09/2025			Balance Forward	29,150.00	-	29,150.00
1720	01/09/2025	48	NJRNL	Allianz Insurance,NAPD & comp Maint	-	12,000.00	17,150.00
1720	01/09/2025	50	NJRNL	Reverse Prepaid 31-8-2025	-	17,150.00	-
Totals:					€29,150.00	€29,150.00	-
Totals:					€29,150.00	€29,150.00	-

# Review Balance sheet

## Balance sheet 31-8-2025 v Balance sheet 1-9-2025

### Current Assets

- Prepayments
- Grants due

### Current Liabilities

- School Income in advance
- DE grants in advance
- Unspent ringfenced grants
- Taxes control accounts
- Accruals





# Review Balance sheet before & after adjustments

Balance Sheet  
C&C Demo School

## Current Assets:

Date Range: 1st Sep 2025 To 31st Aug 2026

		2026	2025
Code	Description	Current	Comparative
		€	€
Current Assets			
Debtors & Prepayments			
1720	Prepayments	-	29,150.00
1730	Grants Due	-	13,450.00
		-	€42,600.00

# Review Balance sheet after adjustments

Balance Sheet

C&C Demo School

Date Range: 1st Sep 2025 To 31st Aug 2026

## Current Liabilities:

		2026	2025
Code	Description	Current	Comparative
		€	€

### Accruals

2105	School Income Received in Advance	-	11,695.00
2150	Grants Received in Advance	-	59,142.67
2151	Book Grant Received in Advance	-	233,003.09
2160	Book Grant unspent	-	4,530.00
2170	Supervision and Substitution grant unspent	-	1,774.00
2171	Other Ringfenced Grants Unspent	-	158.00

# Review Balance sheet after adjustments

Balance Sheet  
C&C Demo School

## Current Liabilities:

Date Range: 1st Sep 2025 To 31st Aug  
2026


		2026	2025
Code	Description	Current	Comparative
		€	€

2250	PAYE/PRSI/USC/LPT Control Account	.	925.76
2260	Reverse VAT Control Account	.	2,050.00
2440	Accruals	.	5,415.00

# Review Balance sheet



Trial Balance on  
BrightBooks  
Accounts at the  
31-08-2025



Final Trial Balance  
Prepared by  
accountants for  
31-8-2025

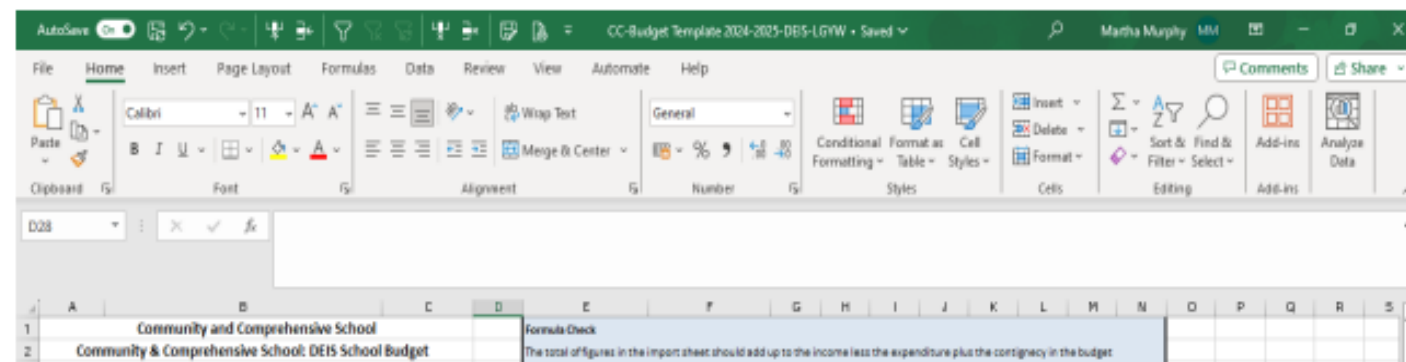
## f) Import the budget for 2025/26

Link to  
budget  
guide  
here

## BrightBooks Importing the Budget

### 1 C&C Budget 2025/26 New BrightBooks Import sheet

Included in the Budget Template 2025/2026 is a sheet called "Budget Import Sheet" which provides a summary of the nominal codes and the total budget figures for the year.



# Import the budget for 2025/26

Budget Import Sheet			
Budget Year:	2025/2026		
School Name:	Type school name		
School Address:	Type school address		
Roll No.:	Type School roll		
School Type:	Community & Comprehensive School: NON DEIS School Budget		
<p>1. The nominal codes here should be the same as in your Bright accounts. If you added additional codes to your income &amp; expenditure budget please add the codes and values into the budget below.</p> <p>2. Values are formatted as "General"</p> <p>3. Income values (codes 3000-3899) should show as a minus (-) figure</p> <p>4. The details in Column A &amp; C must be then copied into a Bright Budget Import template for importing into BrightBooks</p>			
Copy		Copy	
A		C	
Code		Period 1	
Nominal Code	Description	Amount	
3010	Capitation/Non Pay Budget	-10000	
3020	DEIS Grant	0	
3021	Early Start Programme Materials/Equipment/Parental	0	
3022	Involvement Grant Income	0	
3023	Early Start Programme Capitation	0	

Formula Check		
The total of figures in the import sheet should add up to the income less the expenditure p		
A formula check has been added to confirm this, if there is a discrepancy with any section		
Total Per Import Sheet	Per Budget sheet	Check
-134,500.00	-134,500.00	TRUE
Note this is not the surplus		
Subtotal per Import sheet	Subtotal per Budget sheet	Check

# Import the budget for 2025/26



C&C Demo School



BrightBooks

Settings

General Setup	Contacts	Data
Business Details	Setup	Imports
Users	Categories	Exports
Manage Currency	Other Information	Year-End
Manage Time Recording	Credit Terms	Nominal Only Recalculation



# Import the budget for 2025/26

## Data Import

Select the type of the file you wish to import

BrightBooks Standard Import File

- ☐ Contacts - Customer/Supplier/Prospects/Business & Personal Contacts
- ☐ Product List
- ☐ Detailed Customer Invoices and Credit Notes
- ☐ Customer and Non Customer Receipts
- ☐ Summary Supplier Invoices and Credit Notes
- ☐ Journals
- ☐ Monthly Budget Import

# Import the budget for 2025/26

Data Import > Monthly Budget Import

To import **Monthly Budget Data** into **BrightBooks** you must use the following [Template](#) (click on link to download). Once you have filled in the information select your file below and press the Import Button. If there are any issues with the import file the information will not be imported then you must fix the problems and re-import.

Choose File No file chosen

Select Period

Select option

Select Department

Select option

Close

Previous

Import

# Import the budget for 2025/26

Budget Import Sheet		
Budget Year:	2025/2026	
School Name:	Type school name	
School Address:	Type school address	
Roll No.:	Type School roll	
School Type:	Community & Comprehensive School: NON DEIS School Budget	
<p>1. The nominal codes here should be the same as in your Bright accounts. If you added additional codes to your income &amp; expenditure budget please add the codes and values into the budget below.</p> <p>2. Values are formatted as "General"</p> <p>3. Income values (codes 3000-3899) should show as a minus (-) figure</p> <p>4. The details in Column A &amp; C must be then copied into a Bright Budget Import template for import into BrightBooks</p>		
Copy		Copy
A		C
Code		Period 1
Nominal Code	Description	Amount
3010	Capitation/Non Pay Budget	-10000
3020	DEIS Grant	0
3021	Early Start Programme Materials/Equipment/Parental Involvement Grant Income	0
3022	Early Start Programme Capitation	0

**Apply a filter in Column C**

Formula Check		
The total of figures in the import sheet should add up to the income less the expenditure p		
A formula check has been added to confirm this, if there is a discrepancy with any section		
Total Per Import Sheet	Per Budget sheet	Check
-134,500.00	-134,500.00	TRUE
Note this is not the surplus		
Subtotal per Import sheet	Subtotal per Budget sheet	Check

8. Budget Import Sheet

# Import the budget for 2025/26

AutoSave Off

File Home

Clipboard

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B I

Wingdings 11 A A

Search the menus

Cut

Copy

Paste Options:

Paste Special...

Smart Lookup

Insert...

Delete...

Clear Contents

Quick Analysis

	A
1	Code
2	3010
3	3030
4	3050
5	3140
6	3150
7	3155
8	3170
9	3190
10	3200

AutoSave Off

File Home Insert

Clipboard

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B I U

Search the menus

Cut

Copy

Paste Options:

Paste Special...

Smart Lookup

Insert...

Delete...

Clear Contents

	A	B
1	Code	Period 1
2	3010	-221500
3	3030	0
4	3050	-91875
5	3140	0
6	3150	-18000
7	3155	0
8	3170	0
9	3190	-3900

# Import the budget for 2025/26

Data Import > Monthly Budget Import

## Where the year-end process completed on BrightBooks Accounts

To import **Monthly Budget Data** into **BrightBooks** you must use the following [Template](#) (click on link to download). Once you have filled in the information select your file below and press the Import Button. If there are any issues with the import file the information will not be imported then you must fix the problems and re-import.

Choose File Copy of CC-...EIS SACS.xlsx

Select Period

Current Period

Select Department

AOD

# Import the budget for 2025/26

Choose File Copy of CC-...EIS SACS.xlsx

Select Period

Current Period

Select Department

AOD

**“Monthly Budget data successfully queued for import. Your Queue position is – xx”**

Close

Previous

Import

# Import the budget for 2025/26

## Common error messages

### Validation Message

Line 13 - Nominal code - 3156 does not exist in BrightBooks  
Line 30 - Nominal code - 3289 does not exist in BrightBooks  
Line 60 - Nominal code - 3511 does not exist in BrightBooks  
Line 85 - Nominal code - 4113 does not exist in BrightBooks  
Line 155 - Nominal code - 4929 does not exist in BrightBooks

### Validation Message

Invalid file format. Only file type {.csv} is allowed

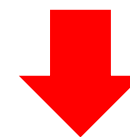


# Import the budget for 2025/26

Income & Expenditure  
C&C Demo School

Date Range: 1st Sep 2025 To 31st Aug  
2026

2026					
Code	Description	Current Period	Budget	Variance	Comp. Period
		€	€	€	€
<b>Income and Expenditure Account</b>					
<b>Income</b>					
<b>Department of Education</b>					
3010	Capitation/Non Pay Budget	14,072.00	-331,960.00	346,032.00	139,794.00
3020	DEIS Grant	-	-	-	74,990.00
3030	Non Teachers Pay Budget	12,800.67	-153,609.00	166,409.67	136,208.00
3050	Ancillary/School Support Services Grant	13,270.00	-89,305.00	102,575.00	45,980.00
3150	DO NOT USE Book Grant Income	-	-	-	10,800.00
3151	Free Schoolbook Grant	230,795.00	-226,265.00	457,060.00	134,520.00
3152	Free Schoolbook Admin Grant	6,738.09	-6,738.04	13,476.13	2,318.79



# Running the Year end & school Accountant

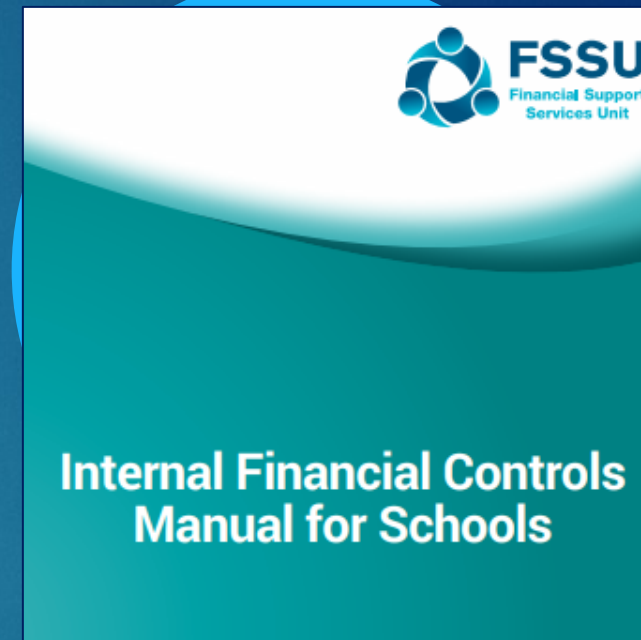
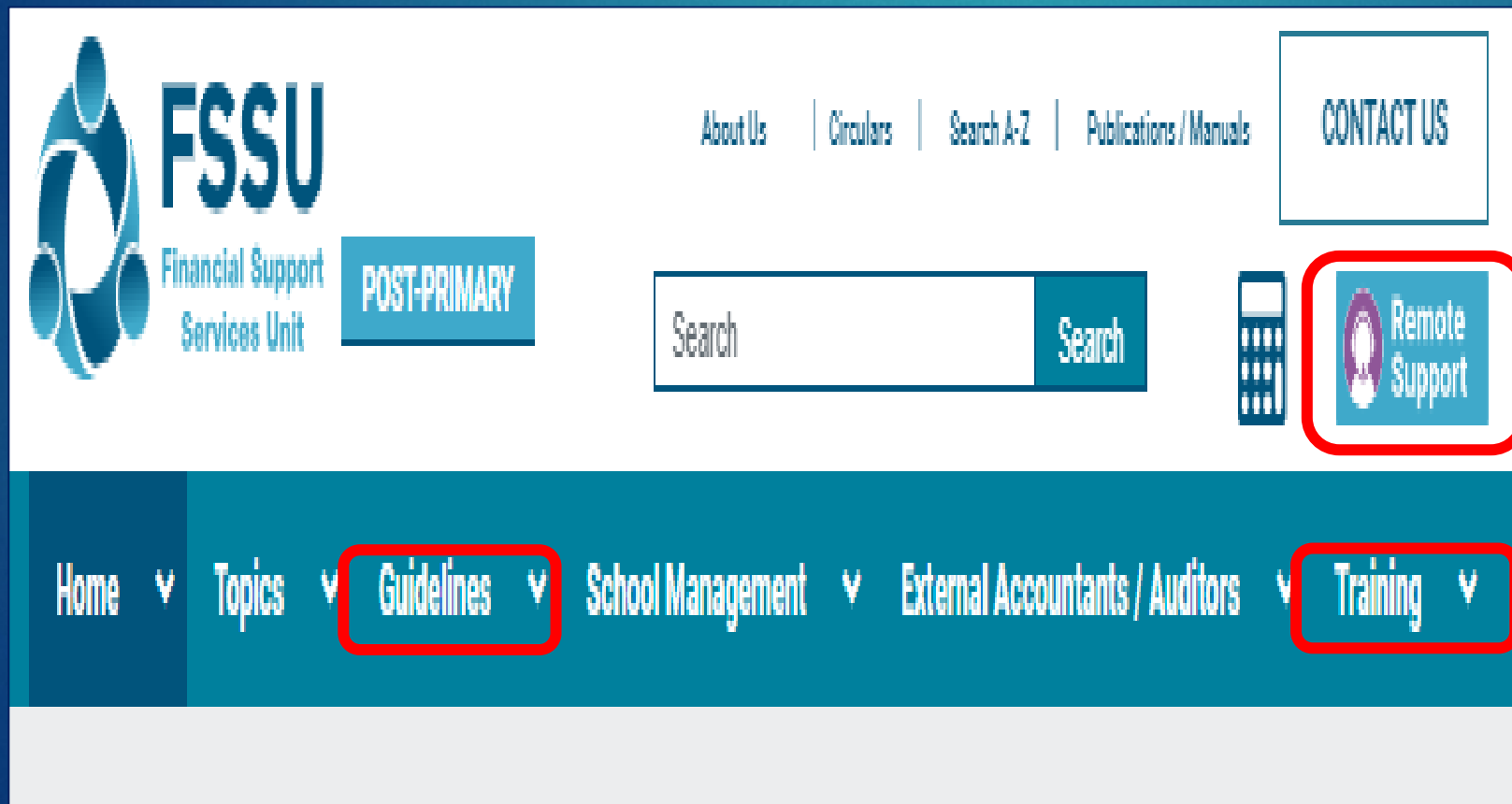
84



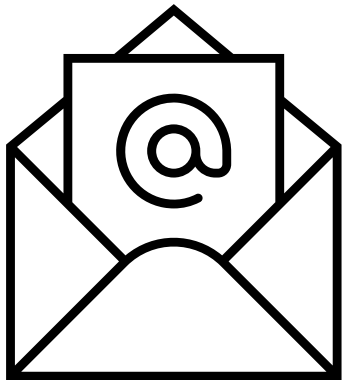
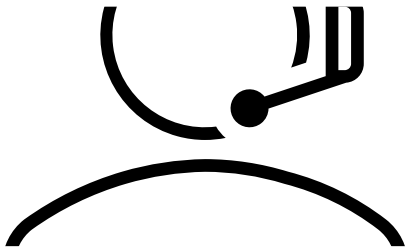
# Summary of today's topics

- Recap of timeline for the Year-end Process
- What is new on the FSSU Chart of accounts for new school year 2025/26
- Tasks to perform before moving forward to 2025/26

# Resources available – where to get more help



<https://www.fssu.ie/app/uploads/2024/07/Internal-Financial-Controls-Manual-Aug24.pdf>



Contact details  
Post Primary Team 01  
2690677 email:  
[info@fssu.ie](mailto:info@fssu.ie)



**Thank You for attending**