Training for Treasurers

Preparing the year end accounts

and

What to prepare for board of management meetings

Webinar Information

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

Recording

Email

Handouts & Slides

Website: **www.fssu.ie**

Support **(01) 910 4020**

Q&A

Agenda

- Preparing the end of year accounts
- Preparing for board of management meetings

Deadline for Submission for year ended 31st August 2025 (2024/2025 School Year)

<u>February 28th 2026</u>

Timely submission is the responsibility of the **<u>Board of Management</u>**

<u>late filing results in the school being selected for an audit</u>

Submitting on time ensures compliance with:

- Education Act 1998
- Charities Act 2009
- Central Statistics Office

Suggested Timeline

- **As soon as possible**

Board should provide all financial information to the external accountant for the school year 31st August 2025

- **November 30th**

Draft accounts are sent to the board by the accountant for review. Board provides explanations and additional information to the accountant, if required

- **December 31st**

Accounts are reviewed and approved by the board. Once approved they are signed by the chairperson and the treasurer

- **February 28th**

Accountant submits the accounts to the FSSU portal and also uploads a pdf copy of the approved annual accounts on or before this date

Year-End Checklist

Account Preparation – Year End Checklist

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

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Reconciliations and Outstanding Cheques All bank accounts should be reconciled up to 31st August each year and uncashed out-of-date cheques are stopped and written back	☐	☐
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, Purchase Invoices, Petty Cash and Credit Card Review all school receipts, purchase invoices, petty cash and credit card and ensure all supporting documentation for each payment made is filed in order of date paid. Ensure petty cash agrees with amount held in safe	☐	☐
Review Accruals, Income Received in Advance and Prepayments Complete list of all accruals, income received in advance and prepayments and report to accountant	☐	☐
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	☐	☐
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	☐	☐

Bank Statements

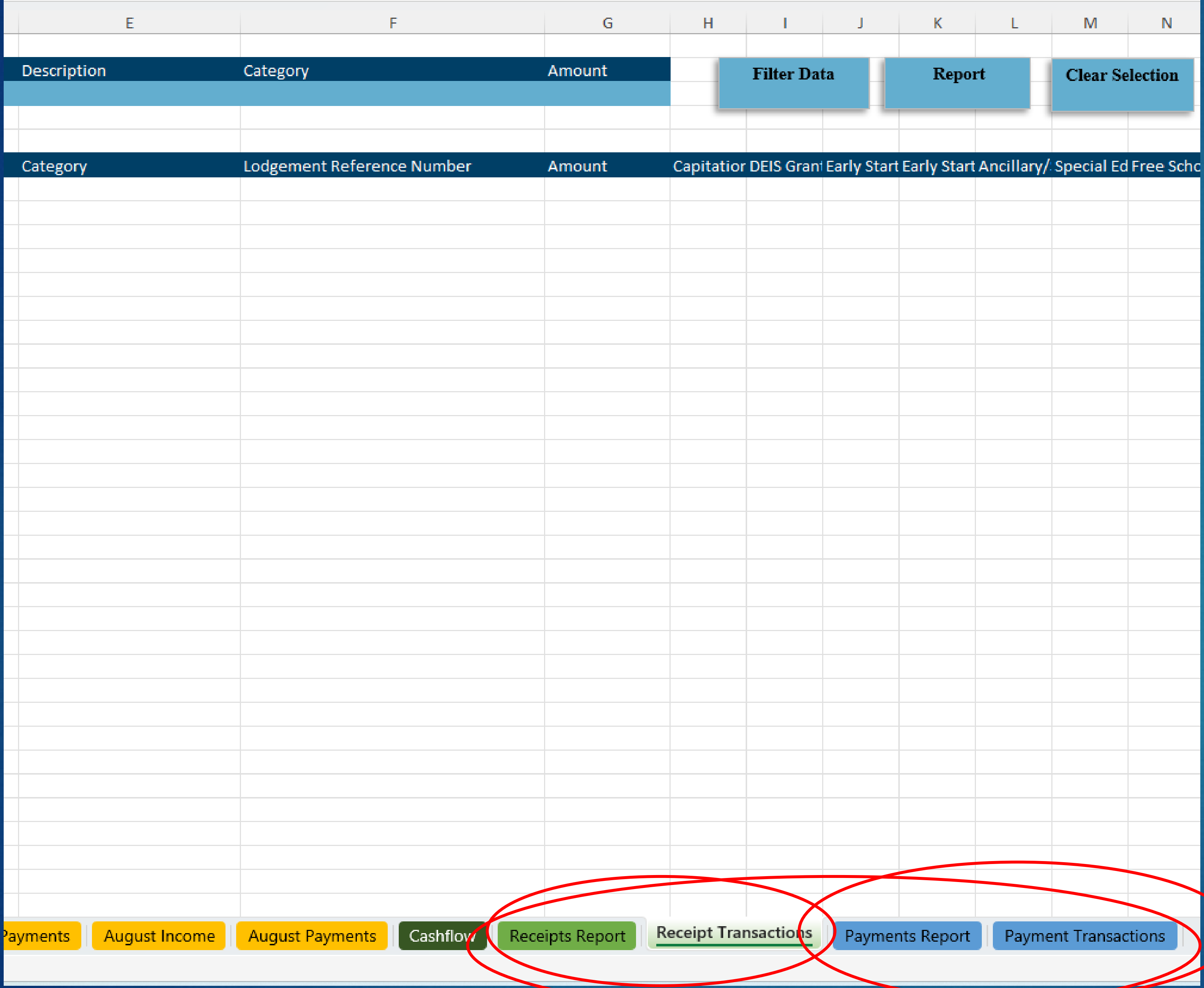
- ✓ Print and file on bank statements folder
- ✓ Covering period from

  1st September 2024 to 31st August 2025
- ✓ Review folder for missing statements
- ✓ Provide these to the accountant

Current Account	Deposit Account
DSP School Meals Account	Credit Card Account
Parents Association Account	Petty Cash Analysis

Bank Reconciliations and Outstanding Cheques

- ✓ Review all bank reconciliations
- ✓ Review outstanding cheques
- ✓ Write back any old cheques
- ✓ Covering period from 1st September 2024 to 31st August 2025
- ✓ Provide to the accountant



Income and Expenditure Review

Income and Expenditure Review

Income /Receipts Report

- **Review DE Grants**
- **Review School Generated Income**
- **Review Other Income**

Expenditure /Payments Report

- **All suppliers coded correctly?**
- **Payroll coded correctly?**
- **Payroll taxes coded correctly**

School Income

School Income

- Department of Education and Youth Grants
- School Generated Income
- Analysis Report from Payment Solution Package
- Fundraising / Donations
- DSP School Meals receipts/ Other state funding
- Other State Funding

Categorise school receipts under the appropriate income headings

Accruals, Income Received in Advance & Prepayments

Accruals

- Light & Heat
- Telephone
- Water Rates
- Refuse Expense

Income Received in Advance

- Student Photocopying Income
- Arts & Crafts Income
- Hire of Facilities Rental Income
- Free schoolbook and admin grant

Prepaid Expenses

- Insurance
- Free Schoolbooks Expenses
- Security Expenses
- Contracts paid in advance

Template available - www.fssu.ie – Primary – Help – Monthly Reporting Template – Year-End Reports

Unspent Ringfenced Grants

Scoil Test | Main Menu | Grant Analysis | Income Analysis | Expenditure Analysis | Print Grant Analysis

Bank Lodgements Summary

HIDE DETAILED ANALYSIS | UNHIDE DETAILED ANALYSIS

Select Mth or YTD from dropdown to refresh reports

Balance Brought Forward from previous year	138,000.00	2024-2025		Year to date		
Breakdown amounts included in the above balance over the departments listed below	Reserve	Receipts	Payments	Balance Remaining - New Reserve	Isolate Reserve Balance	Right Click to tick✓
General Funding						
Capitation and Deis	34,400.00	20,000.00	34,855.00	19,545.00	19,545.00	✓
Ancillary	2,000.00	5,000.00	500.00	6,500.00	6,500.00	✓
Other Sch Generated Inc/Exp	300.00	14,000.00	4,800.00	9,500.00	9,500.00	✓
School Activities		10,100.00	4,300.00	5,800.00	5,800.00	✓
Designated Reimburse Inc/Exp		500.00	700.00	-200.00	-200.00	✓
Fundraising		6,500.00	500.00	6,000.00	6,000.00	✓
Total General Funding	36,700.00	56,100.00	45,655.00	47,145.00	47,145.00	
Ringfenced Grants						
Book Grants	3,000.00	5,500.00	9,000.00	-500.00		
Bus Escort		0.00	0.00	0.00		
ICT Grant	40,000.00	0.00	6,900.00	33,100.00		
Minor Works	50,000.00	0.00	4,520.00	45,480.00		
Other DE Grants		8,500.00	0.00	8,500.00		
Other State Funding		500.00	0.00	500.00		
School Meals	8,000.00	15,000.00	8,500.00	14,500.00		
Special Edu Equip		0.00	0.00	0.00		
Standardised Testing	300.00	0.00	500.00	-200.00		
Summer Programmes		0.00	0.00	0.00		
Capital Inc/Exp		0.00	0.00	0.00		
Total Ringfenced Grants	101,300.00	29,500.00	29,420.00	101,380.00	0.00	
Other						
Bank Transfers		0.00	0.00	0.00		
Misc		0.00	0.00	0.00		
Grand Total	138,000.00	85,600.00	75,075.00	148,525.00	47,145.00	
			O/S Cheques			
			Bank Balance	148,525.00		

Instructions | COA | Monthly Income & Exp. Reports | Actual v Budget | Bank Summary Page | September

Ready | Accessibility: Investigate

Capital Projects

- ✓ **Inform accountant of any building projects**
- ✓ **Type of projects**
  - ✓ Extension
  - ✓ Refurbishment
  - ✓ Emergency or Summer Works Projects
  - ✓ Solar Panels
- ✓ **Funding details**
  - ✓ DEY Grants
  - ✓ School funds
  - ✓ Fundraising
- ✓ **Template on website**
  - ✓ **www.fssu.ie – Primary – Help – Monthly Reporting Template – Year-End Reports**

Capital Projects

Revenue Commissioners

Review VAT and RCT folders

- Copies of all returns filed
- Back-up documentation and calculations:
- Invoices
- Revenue Payment Notifications

Review PAYE/PRSI/USC folder

- Copies of all returns filed
- Revenue statement of account
- Gross to net wage report

Enhanced Reporting Requirements (ERR)

- Requires employers to report details of certain expenses and benefits made to employees and office holders
- Full details on the FSSU website Enhanced Reporting Requirements Webinar Recording - FSSU

Fixed Asset Register

Fixed Asset Register	• Updated for assets purchased during 2024/2025 • Computers, Audio Visual Equipment and Fixtures & Fittings
Asset Additions Recorded	• Barcoded and barcode number recorded in the register • Additions recorded on an excel sheet and each addition assigned a number, Example: **24/25-01** for addition number 1, **24/25-02** for addition number 2 and so on.
Back-up invoices	• Fixed Asset Folder • A sample Fixed Asset Register can be found on our website – **www.fssu.ie – Primary - Help - Fixed Asset Register**

BOM Authorisation Letter

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) ______.

5. The board confirms it operates under its Governance Document(s).

6. The board confirms that the trustee details for the school are registered correctly with the Charities Regulator and any annual report due to the Charities Regulator by the 30th of June 2025 has been submitted.

7. 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 the annual accounts.

BOM Authorisation Letter

8. The number of individuals who have volunteered for the board and the school for the year ended 31st August 2025 was: (e.g., board members, parent's association, parents that helped at bake sale etc.)

None	☐
1 - 9	☐
10 - 19	☐
20 - 49	☐
50 - 249	☐
250+	☐

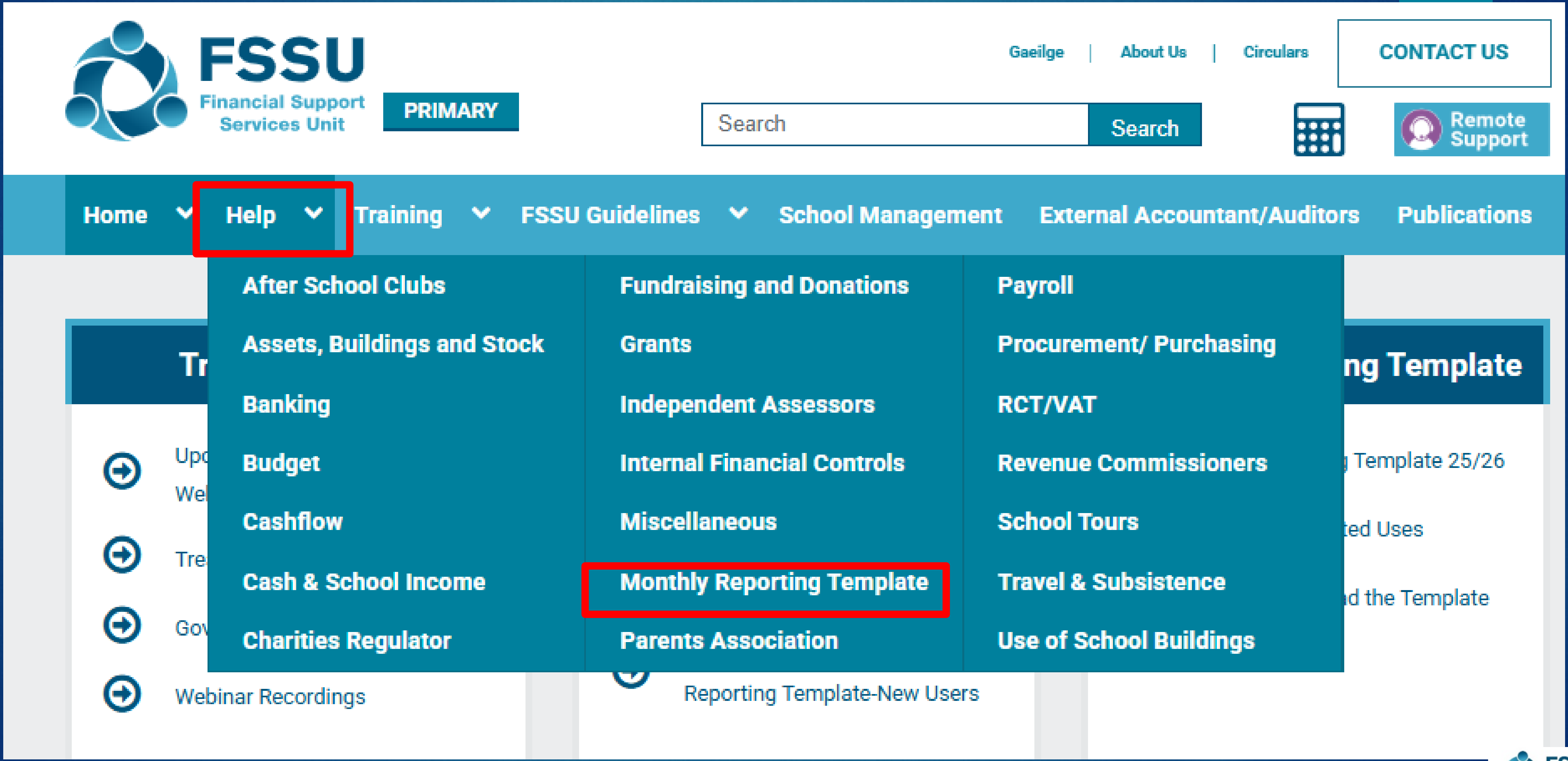
9. **Board of Management/Governors Declaration - Covid supports**

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 ☐ No ☐ N/A

On behalf of the board on ___________________ (insert date)

______________________________ ______________________________

Chairperson Board Member (Post Primary) or Treasurer (Primary)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External Accountant/Auditors
Publications
After School Clubs
Assets, Buildings and Stock
Banking
Budget
Cashflow
Cash & School Income
Charities Regulator
Fundraising and Donations
Grants
Independent Assessors
Internal Financial Controls
Miscellaneous
Monthly Reporting Template
Parents Association
Payroll
Procurement/ Purchasing
RCT/VAT
Revenue Commissioners
School Tours
Travel & Subsistence
Use of School Buildings
ng Template
Template 25/26
ted Uses
d the Template
Webinar Recordings
Reporting Template-New Users

Monthly Reporting Template

The monthly reporting template is a excel workbook that can be used to manage a school's day to day bookkeeping activities. Below you can find links to download the template, answers to frequently asked questions and recordings of training webinars previously held. Remember the FSSU offers remote support so if you encounter any difficulty when using this template you can call our support line on 01 9104020 and you will be assisted through the process.

Monthly Reporting Template - Download
Accounting Templates for 2025/2026 including Irish template, 6 bank account template and previous versions

Monthly Reporting Template Videos
Recordings of webinars held and training videos

Chart of Accounts
A list of all FSSU income and expense categories

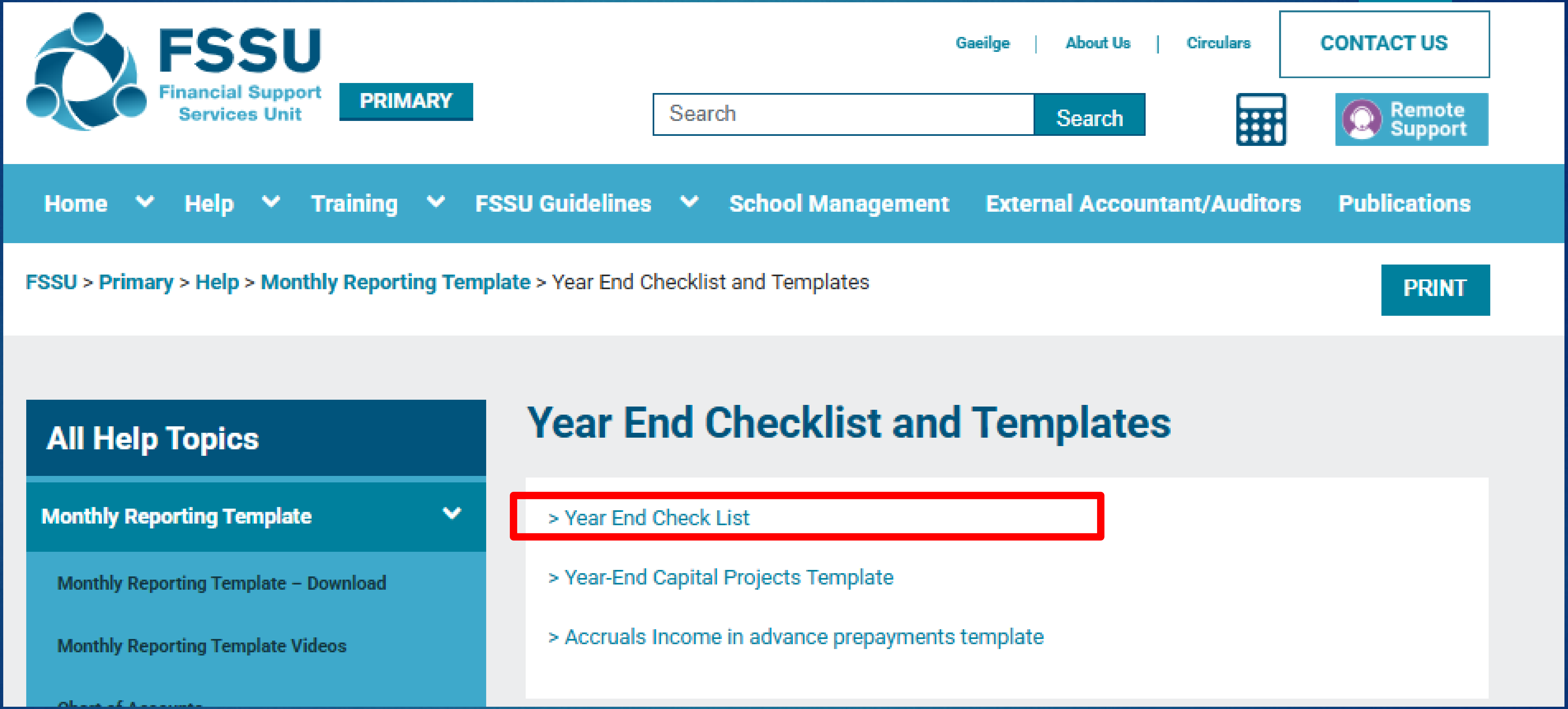
MRT FAQs and Suggested Uses
Frequently Asked Questions on the Monthly Reporting Template and Suggested Uses for Categories

Monthly Reporting Template Checklist
Checklist to help complete the month end process

Monthly Reporting Training Manual
Download the manual for training on the Monthly Reporting Template

Video: Downloading the MRT
This video will help you download the template from our website

Year End Checklist and Templates
Checklist and templates to help complete the year end process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Publications
FSSU > Primary > Help > Monthly Reporting Template > Year End Checklist and Templates
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All Help Topics
Monthly Reporting Template
Monthly Reporting Template – Download
Monthly Reporting Template Videos
Year End Checklist and Templates
> Year End Check List
> Year-End Capital Projects Template
> Accruals Income in advance prepayments template

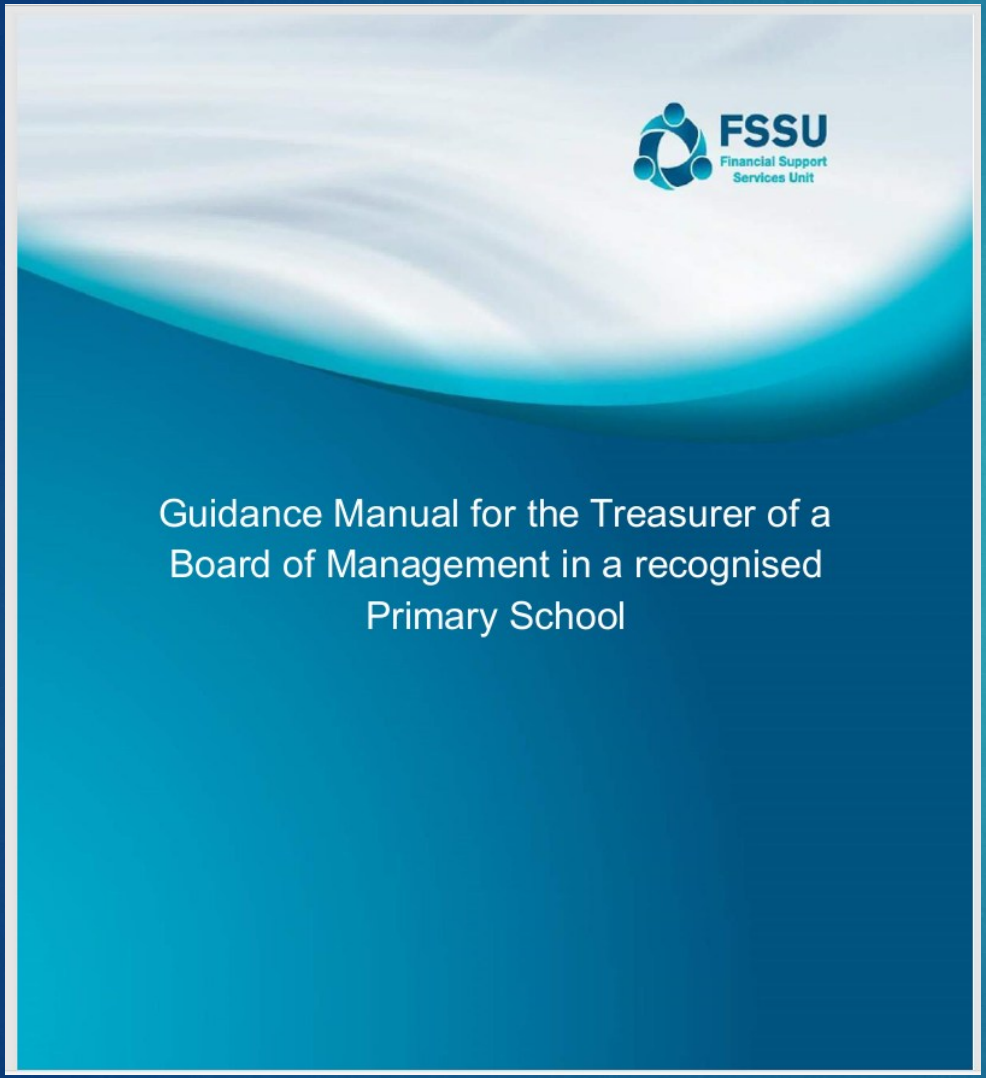
Summary – Year End Checklist

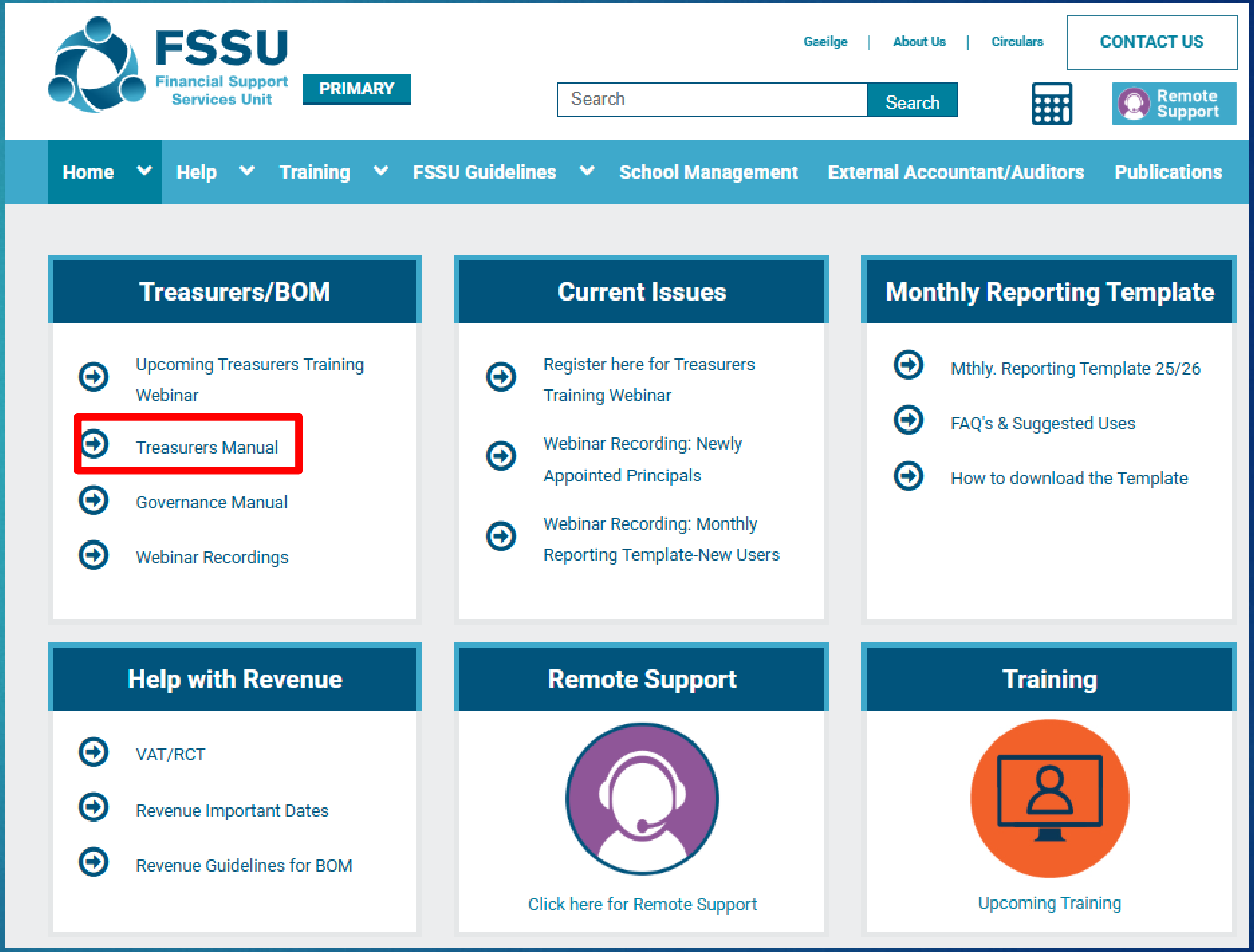
Bank Statements	Bank Reconciliation and outstanding cheques	Income & Expenditure	School Receipts and Purchase Invoices
Accruals, Income Received in Advance & Prepayments	Unspent Ringfenced grants	Capital Projects	Revenue Commissioners
Payroll Reports	Fixed Asset Register	BOM Authorisation Letter	Return of Covid funds

Training for Treasurers

Preparing the Financial Report for the Board of Management Meeting

Treasurers Manual





Steps to preparing the treasurers report for the board meeting

Step 1 - Review checklist

Step 2 - Review reports

Step 3 - Prepare summary report

Step 1 Review the Checklist

Financial Reports	Actions	
Bank Balances	• Check to see if bank accounts have been open or closed during the period • If yes have proper procedures been followed? • Are the bank balances within the limit set by the BOM?	YES☐ NO☐
Bank Reconciliations	• Check the bank reconciliations to ensure there are no differences on the reconciliation report. • Check the date on the bank reconciliation report to ensure it is reconciled to the accounting period under review.	YES☐ NO☐
Receipts and Payments / Income & Expenditure	This report should show current periods figures, year to date figures, annual budgeted figures, previous year's figures. • Examine this report in detail and check any unusual or large amounts. • Assess that the school is on target to meet its budgetary plan.	YES☐ NO☐
Balance Sheet	This report will show the year to date figures and the previous year's figures. • Check that the balance sheet balances. • Look for additions to fixed assets, changes in debtors and prepayments, changes to creditors and accruals. • If there is any balance in the suspense account it should be examined.	YES☐ NO☐
List of Creditors / Accruals	• If the school is running the purchase ledger system examine the list of creditors to ensure that the school are paying their bills on time. • The list of accruals/outstanding invoices should be totalled and check if the school has sufficient funds to pay its liabilities. • If the school is currently undertaking any capital works ensure that you receive a list of the outstanding invoices.	YES☐ NO☐
Income received in advance	• As it has become common practice in many schools to collect the registration fee/voluntary contribution in advance of the next school year. A list should be prepared showing a summary of advance receipts and it is important that these funds are accounted for separately in the accounts. • The school will on occasion receive grants for summer work schemes etc. in advance of the work being done therefore this income needs to be identified and accounted for separately.	YES☐ NO☐
Prepayments	• Examine the list of prepayments to ensure that they have been allocated to the correct period.	YES☐ NO☐
Capital Income & Expenditure Account	• This report should be given when there is a capital project such as an extension. Summer Works Scheme or major refurbishment in progress. • This report should be examined to ensure that the project is running within the budget.	YES☐ NO☐

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Treasurers month-end checklist

Financial Reports	Actions	
Bank Balances	• Check to see if bank accounts have been open or closed during the period • If yes have proper procedures been followed? • Are the bank balances within the limit set by the BOM?	YES☐ NO☐
Bank Reconciliations	• Check the bank reconciliations to ensure there are no differences on the reconciliation report. • Check the date on the bank reconciliation report to ensure it is reconciled to the accounting period under review.	YES☐ NO☐
Receipts and Payments / Income & Expenditure	This report should show current periods figures, year to date figures, annual budgeted figures, previous year's figures. • Examine this report in detail and check any unusual or large amounts. • Assess that the school is on target to meet its budgetary plan.	YES☐ NO☐
Balance Sheet	This report will show the year to date figures and the previous year's figures. • Check that the balance sheet balances. • Look for additions to fixed assets, changes in debtors and prepayments, changes to creditors and accruals. • If there is any balance in the suspense account it should be examined.	YES☐ NO☐

FSSU Financial Support Services Unit

Treasurers month-end checklist

List of Creditors / Accruals	• If the school is running the purchase ledger system examine the list of creditors to ensure that the school are paying their bills on time. • The list of accruals/outstanding invoices should be totalled and check if the school has sufficient funds to pay its liabilities. • If the school is currently undertaking any capital works ensure that you receive a list of the outstanding invoices.	YES☐ NO☐
Income received in advance	• As it has become common practice in many schools to collect the registration fee/voluntary contribution in advance of the next school year. A list should be prepared showing a summary of advance receipts and it is important that these funds are accounted for separately in the accounts. • The school will on occasion receive grants for summer work schemes etc. in advance of the work being done therefore this income needs to be identified and accounted for separately.	YES☐ NO☐
Prepayments	• Examine the list of prepayments to ensure that they have been allocated to the correct period.	YES☐ NO☐
Capital Income & Expenditure Account	• This report should be given when there is a capital project such as an extension. Summer Works Scheme or major refurbishment in progress. • This report should be examined to ensure that the project is running within the budget.	YES☐ NO☐

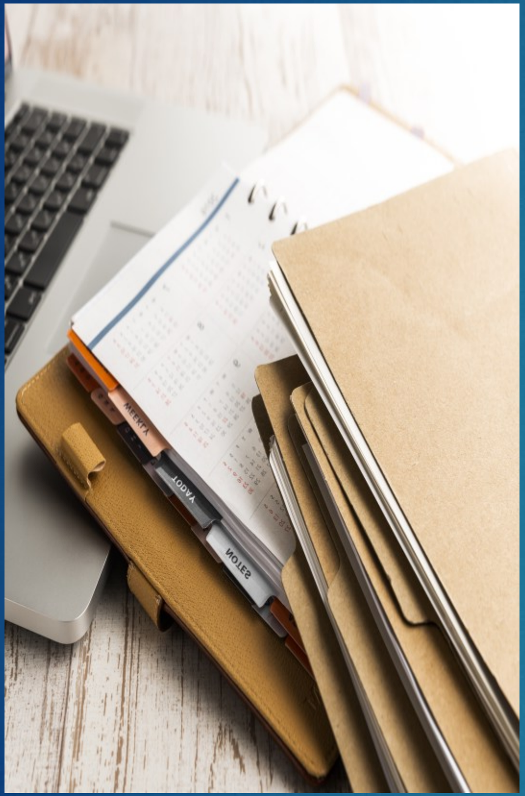
FSSU Financial Support Services Unit

Step 2
Review the Reports

Reviewing Financial Reports

1. Bank Reconciliations for all bank accounts
2. Listing of Bank Payments and Receipts
3. Income & Expenditure actual vs Budget
4. List of Accruals / Creditors, Income/Grants received in Advance & Prepayments
5. Capital Income & Expenditure account

Supporting documentation



- ❑ **List of all creditors/outstanding invoices/accruals**
- ❑ **Summary of income/grants received in advance**
- ❑ **List of prepayments**
- ❑ **Gross to net payroll reports**
- ❑ **Bank Statements**
- ❑ **Credit card statements and supporting documentation**
- ❑ **RCT and VAT returns**

Bank Reconciliation for All School Bank Accounts

September Bank Accounts Reconciliation Statement				
Bank Account No.:				
Bank Account:	Main	Meals	Deposit	Credit Card
Enter Opening Bank Balances:	100,000.00	5,000.00		-500.00
Opening Balance	This figure is the sum of the amounts on the bank statements as at the beginning of the month and is populated automatically			104,500.00
Total Prior Year Cheques Per Bank	300.00	200.00		
	Cheques drafted and recorded in prior year and not cashed (This figure is the sum of the amounts for all prior year cheques)			500.00
Lodgements				
Lodgements	(This figure is the total of the lodgements extracted from monthly income worksheet)			45,157.50
Payments				
Bank Payments	(This figure is extracted from payments records above)			15,250.51
Closing Balance	(This figure automatically is calculated)			**133,906.99**
	Main	Meals	Deposit	Credit Card
Enter Closing Bank Balances:	123,874.57	10,148.70	573.00	-489.28
Bank Balance	This figure is the sum of the amounts on the bank statements as at the end of the month and is populated automatically			134,106.99
Outstanding Cheqs	(These figures relate to cheques written by school but not yet cashed therefore do not appear on the bank statement)			
Bank	Description	Cheque no.	Amount	
Main	6th Class Tour Bus Deposit	12350	50.00	
Main	6th Class Tour Trip Deposit	12351	150.00	
Main	Meals	Deposit	Credit Card	-200.00
200.00	0.00	0.00	0.00	
Reconciled Balance	(This figure is relates to the bank balance less any outstanding cheques not cashed)			**133,906.99**
Main	Meals	Deposit	Credit Card	
0.00	0.00	0.00	0.00	
Unreconciled Difference	(This figure should be reconciled to 0.00 before being presented to the BOM)			0.00
			All Banks Reconciled	✓

Reviewed By Treasurer of the Board of Management:	**Reviewed By Chairperson of the Board of Management:**
Date:	**Date:**
Signed:	**Signed:**

FSSU Financial Support Services Unit ©

Bank Reconciliation for All School Bank Accounts

October Bank Accounts Reconciliation Statement				
Bank Account No:	0	0	0	0
Bank Account:	Main	Meals	Deposit	Credit Card
Opening Balance	123,674.57	10,148.70	573.00	-489.28
	(This figure is carried forward from the prior month's closing ledger balance)			133,906.99
Lodgements				
Lodgements	(This figure is the total of the lodgements extracted from monthly income worksheet)			9,579.56
Payments				
Bank Payments	(This figure is extracted from payments records above)			3,439.33
Closing Balance	(This figure automatically is calculated)			140,047.22
	Main	Meals	Deposit	Credit Card
Enter Closing Bank Balances:	130802.16	9132.05	573.00	-47.99
Bank Balance	This figure is the sum of the amounts on the bank statements as at the end of the month and is populated automatically			140,459.22
Outstanding Cheqs	(These figures relate to cheques written by school but not yet cashed therefore do not appear on the bank statement)			
Bank	Description	Cheque no.	Amount	
Main	6th Class Tour Bus Deposit	12351	50.00	
Main	Heiton Buckley	12360	212.00	
Main	6th Class Tour Accommodation Deposit	12361	150.00	
Main	Meals	Deposit	Credit Card	-412.00
412.00	0.00	0.00	0.00	
Reconciled Balance	(This figure is relates to the bank balance less any outstanding cheques not cashed)			**140,047.22**
Main	Meals	Deposit	Credit Card	
0.00	0.00	0.00	0.00	
Unreconciled Difference	(This figure should be reconciled to 0.00 before being presented to the BOM)			0.00
			All Banks Reconciled	✓

Listing of Bank Payments and Receipts

FSSU
Financial Support Services Unit

Click the links below for Quick Navigation

Instructions
COA
Monthly Income & Exp. Reports
Actual v Budget
Bank Summary Page

	Income	Payments	Bank Rec
September	click	click	click
October	click	click	click
November	click	click	click
December	click	click	click
January	click	click	click
February	click	click	click
March	click	click	click
April	click	click	click
May	click	click	click
June	click	click	click
July	click	click	click
August	click	click	click

Cashflow
Receipts Report
Receipt Transactions
Payments Report
Payment Transaction

Main Menu

Main Menu

Payments	Bank	Start Date	Finish Date	Description	Category	Amount
		01/09/2025	31/10/2025			

Filter Data | Report | Clear Selection

Bank	Date	Description	Category	Cheque No. / DD / SO Reference No.	Amount	Substitute	Privately F	Free Schoo	Supervisic	Adult Educ	Canteen V	After S
Main	04/09/2025	IPPN	Annual Subscriptions Expense	SO	260.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Main	04/09/2025	Bus Escort	Bus Escort Salary Expense	EFT	215.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Main	07/09/2025	Payment of Crec	Transfer Out	EFT	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Main	03/09/2025	Allianz Insuranc	Student Insurance Expense	12345	320.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Main	03/09/2025	Woodies DIY	Other Repairs and Maintenanc	12346	16.99	0.00	0.00	0.00	0.00	0.00	0.00	0
Main	03/09/2025	Caretakers wage	Caretaker Wages Expense	12347	350.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Main	03/09/2025	Multicolor	Student Photocopying Expense	12348	296.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Main	12/09/2025	Electric Ireland	Light and Power Expense	DD	427.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Main	12/09/2025	Xerox	Student Photocopying Expense	DD	368.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Main	12/09/2025	Irish Water	Water Rates Expense	EFT	435.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Main	18/09/2025	Vodafone	Telephone Expense / SMS Text	DD	29.99	0.00	0.00	0.00	0.00	0.00	0.00	0
Main	14/09/2025	Irish Fencing Ser	Minor Works Grant (Non Capit	12349	3750.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Credit Card	08/09/2025	Mr Price refill pa	Printing and Stationery Expens	CC	489.28	0.00	0.00	0.00	0.00	0.00	0.00	0
Main	22/09/2025	Notitied Fees	Bank Charges Expense	DD	26.50	0.00	0.00	0.00	0.00	0.00	0.00	0
Meals	02/09/2025	Fruit and Veg Su	DSP School Meals Food Costs	EFT	307.65	0.00	0.00	0.00	0.00	0.00	0.00	0
Meals	12/09/2025	Healthy Snacks (	DSP School Meals Food Costs	EFT	234.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Meals	06/09/2025	Avonmore milk	DSP School Meals Food Costs	EFT	234.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Meals	15/09/2025	Snack Supplier	DSP School Meals Food Costs	EFT	354.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Main	26/09/2025	6th Class Tour Bu	School Tours Expense	12350	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Main	26/09/2025	6th Class Tour Tr	School Tours Expense	12351	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Main	30/09/2025	The Telegraph T	Advertising / Public Relations E	12352	55.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Main	30/09/2025	Bus Escorts Wag	Bus Escort Salary Expense	12353	1184.22	0.00	0.00	0.00	0.00	0.00	0.00	0
Main	30/09/2025	cleaners wage E	Cleaners Wages Expense	12354	221.20	0.00	0.00	0.00	0.00	0.00	0.00	0
Main	30/09/2025	IT Support BM Co	Computer Maintenance & Supp	12355	260.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Main	03/09/2025	Payments Soluti	InSchool Administration Syster	DD	15.84	0.00	0.00	0.00	0.00	0.00	0.00	0
Meals	30/09/2025	Fruit and Veg Su	DSP School Meals Food Costs	12356	307.65	0.00	0.00	0.00	0.00	0.00	0.00	0
Main	30/09/2025	Rentokil Pest Co	Other Cleaning and Sanitation	12357	145.20	0.00	0.00	0.00	0.00	0.00	0.00	0
Main	27/09/2025	New Laptops	ICT Grant Expense	EFT	3657.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Main	15/09/2025	Oil Corrib	Heating Expense	12358	555.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Main	22/09/2025	Vodafone	Telephone Expense / SMS Text	DD	35.99	0.00	0.00	0.00	0.00	0.00	0.00	0
Credit Card	05/10/2025	Woodie Diy	Other Repairs and Maintenanc	Cash	35.99	0.00	0.00	0.00	0.00	0.00	0.00	0
Main	09/10/2025	ESB	Light and Power Expense	DD	157.89	0.00	0.00	0.00	0.00	0.00	0.00	0

June Payments | July Income | July Payments | August Income | August Payments | Cashflow | Receipts Report | Receipt Transactions | Payments Report | Payment Transactions

FSSU
Financial Support Services Unit

Bank Payments

Payments Report

Main Menu

Print Report

Category	Date	Description	Sum of Amount
Advertising / Public Relations Expense	30 September 202	The Telegraph Teacher Ad	55.00
Advertising / Public Relations Expense Total			55.00
Annual Subscriptions Expense	04 September 202	IPPN	260.00
Annual Subscriptions Expense Total			260.00
Bank Charges Expense	22 September 202	Notitied Fees	26.50
	31 October 202	BOI BOL CHARGE	25.00
Bank Charges Expense Total			51.50
Bus Escort Salary Expense	04 September 202	Bus Escort	215.00
	30 September 202	Bus Escorts Wages	1,184.22
Bus Escort Salary Expense Total			1,399.22
Caretaker Wages Expense	03 September 202	Caretakers wage August 2024	350.00
	26 October 202	Caretakes Wage Expense Oct 2023	212.00
Caretaker Wages Expense Total			562.00
Cleaners Wages Expense	30 September 202	cleaners wage Expense Sept 2024	221.20
	26 October 202	Cleaners Wage Expense Oct 2023	250.00
Cleaners Wages Expense Total			471.20
Computer Maintenance & Support Expense	30 September 202	IT Support BM Computer Services	260.00
Computer Maintenance & Support Expense Total			260.00
DSP School Meals Food Costs	02 September 202	Fruit and Veg Supplier	307.65
	06 September 202	Avonmore milk suppliers	234.00
	12 September 202	Healthy Snacks Co.	234.00
	15 September 202	Snack Supplier	354.00
	30 September 202	Fruit and Veg Supplier	307.65
	09 October 202	BWG Foods	475.00
	20 October 202	Fruit and Veg Supplier	541.65
DSP School Meals Food Costs Total			2,453.95
Heating Expense	15 September 202	Oil Corrib	555.00
Heating Expense Total			555.00
ICT Grant Expense	27 September 202	New Laptops	3,657.00
ICT Grant Expense Total			3,657.00
InSchool Administration System Expense	03 September 202	Payments Solutions Fees	15.84
	12 October 202	Text a Parent	55.00
InSchool Administration System Expense Total			70.84

FSSU Financial Support Services Unit

Bank Receipts

Receipts Report | Main Menu | Print Report

Category	Date	Description	Sum of Amount
DE Capital Building Grant Income	01 September 2025	SummerWorks Grant DE	23,472.00
DE Capital Building Grant Income Total			**23,472.00**
DE Fixtures, Fittings & Equipment Grant Income	07 September 2025	Equipment Grant DE	5,000.00
DE Fixtures, Fittings & Equipment Grant Income Total			**5,000.00**
DEIS Grant	28 September 2025	DEIS	5,405.00
DEIS Grant Total			**5,405.00**
DSP School Meals Grant	18 September 2025	Meals Grant	6,786.00
DSP School Meals Grant Total			**6,786.00**
Hire of Facilities Rental Income	07 September 2025	Hire of Facilities	2,680.00
Hire of Facilities Rental Income Total			**2,680.00**
Restricted School Fundraising (Non Capital)	26 September 2025	Fund for new bike racks	215.50
Restricted School Fundraising (Non Capital) Total			**215.50**
School Arts and Crafts Income	10 October 2025	Pupils supply of Arts and Crafts	485.00
School Arts and Crafts Income Total			**485.00**
School Swimming Income	26 September 2025	Pupils swim	73.50
	16 October 2025	Pupils - Swimming	680.00
School Swimming Income Total			**753.50**
School Tours Income	26 September 2025	6th Class Tour	68.00
School Tours Income Total			**68.00**
Special Education Equipment Grant	05 October 2025	DE Special Education Equipment gran	5,000.00
Special Education Equipment Grant Total			**5,000.00**
Student Insurance Income	26 September 2025	Pupils Insurance	600.00
Student Insurance Income Total			**600.00**
Transfer In	07 September 2025	payment of credit Card from Main	500.00
	23 October 2025	Payment of Credit Card from BOI Mai	489.28
Transfer In Total			**989.28**
Uniforms Income	15 October 2025	Uniform Jumpers	135.00
Uniforms Income Total			**135.00**
Unrestricted School Fundraising (Non Capital)	26 September 2025	Fund General	357.50
	20 October 2025	Unrestricted Fundraising Parents Ass	1,704.28

Income & Expenditure Account Actual vs Budget

Main Menu Scoil

Import | Print YTD v BUD

Nominal Code	YEAR TO DATE ACTUAL VERSUS BUDGET	Year to Date	Input/Import Budget	Year to Date Budget 2025/2026	Year to Date v Budget 2025/2026
	SCHOOL INCOME	Actual	2025/2026	Difference	% Difference
3010	Capitation/Non Pay Budget	15,000	19,48	- 4,488	-23.03%
3020	DEIS Grant	5,405	5,70	295	-5.18%
3050	Ancillary/School Support Services Grant	-		-	0.00%
3140	Special Education Equipment Grant	10,275	10,27	-	0.00%
3151	Free Schoolbook Grant	-	6,96	- 6,960	-100.00%
3152	Free Schoolbook Admin Grant	-	55	- 559	-100.00%
3230	ICT Grant	-	4,20	- 4,204	-100.00%
3245	Science Subjects Grants	-		-	0.00%
3275	Minor Works Grant-Non Capital	-	7,11	- 7,110	-100.00%
3289	Once-Off Cost of Living Grant	-		-	0.00%
3290	Other Non Capital DE Grant Income	-		-	0.00%
3292	Standardised Testing Grant	-	52	- 522	-100.00%
3293	Summer Provision Grant	-		-	0.00%
3294	Bus Escort Grant	15,000	15,00	-	0.00%
3296	DSP School Meals Grant	6,786		6,786	0.00%
3299	Other State Funding	-		-	0.00%
3335	Classroom Books/Resources Income	-		-	0.00%
3350	Hire of Facilities Rental Income	2,980	25	2,730	1092.00%
3375	Journals and Year Book Income	-		-	0.00%
3380	Student Photocopying Income	-		-	0.00%
3390	School Administration Charges	-		-	0.00%
3430	Tuck Shop Income	-		-	0.00%
3440	Uniforms Income	405	1,00	- 595	-59.50%
3450	Religion/Ethos Income	-		-	0.00%
3490	After School Study/Club Income	-		-	0.00%
3500	Games Income	-	48	- 480	-100.00%
3510	Bus Hire for Games Income	-		-	0.00%
3511	Bus Hire Other Income	-		-	0.00%
3520	School Musical/Drama Income	1,758	2,30	- 542	-23.57%
3530	School Tours Income	178	30	- 122	-40.67%
3531	School Swimming Income	2,114		2,114	0.00%
3535	Student Insurance Income	1,415	1,35	65	4.81%
3540	Pre-School Income	-		-	0.00%
3550	Reimbursable Income	-		-	0.00%
3570	Other School Generated Income	-	80	- 800	-100.00%
3572	School Arts and Crafts Income	1,455	2,50	- 1,045	-41.80%
3573	School Dance Income	-		-	0.00%
3574	Restricted School Fundraising (Non Capital)	1,216	1,50	- 285	-18.97%
3575	Unrestricted School Fundraising (Non Capital)	2,117	1,20	917	76.40%

Actual v Budget

Income & Expenditure Account Actual vs Budget continued

	SCHOOL EXPENDITURE	Year to Date Actual	Budget 2025/2026	Year to Date v Budget 2025/2026 Difference	Year to Date v Budget 2025/2026 % Difference
[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
5010	Caretaker Wages Expense	1,388	7,500	6,113	81.50%
5110	Cleaners Wages Expense	1,167	7,500	6,333	84.44%
5150	Contract Cleaners Expense	-	-	-	0.00%
5170	Cleaning Materials Expense	-	475	475	100.00%
5175	Other Cleaning and Sanitation Expense	165	-	-165	0.00%
5310	Repairs to Buildings and Grounds Expense	-	-	-	0.00%
5315	Minor Works Grant (Non Capital) Expense	3,750	7,110	3,360	47.25%
5450	General Insurance Expense	-	5,000	5,000	100.00%
5510	Heating Expense	760	5,000	4,240	84.80%
5550	Light and Power Expense	2,538	5,000	2,462	49.23%
[illegible]	[illegible]				[illegible]
5610	Refuse Expense	-	200	200	100.00%
5611	Water Rates Expense	435	-	-435	0.00%
5700	Licence Fee to Patron/Trustee Expense	-	-	-	0.00%
5800	Other Repairs and Maintenance Expense	73	1,000	927	92.70%
6150	Advertising / Public Relations Expense	55	-	-55	0.00%
6210	Postage Expense	25	100	75	75.00%
6250	Telephone Expense / SMS Text	134	230	96	41.76%
6300	Printing and Stationery Expense	514	2,000	1,486	74.29%
6400	Accounting / Auditing Expense	-	1,500	1,500	100.00%
6450	Other Professional Fees Expense	-	-	-	0.00%
6500	Travel and Subsistence Expense	-	-	-	0.00%
6600	Principals Expenses	-	250	250	100.00%
6650	Board of Management Expense	-	250	250	100.00%
6700	Annual Subscriptions Expense	260	250	-10	-4.00%
6730	InSchool Administration System Expense	161	-	-161	0.00%
6731	Accounting Software/Payroll Software Expense	-	150	150	100.00%
6750	Donations to Charity	-	-	-	0.00%
6755	Medical and First Aid Expense	-	-	-	0.00%
6780	Staff Room Expenses	12	100	88	88.00%
6800	Hospitality Expense	-	-	-	0.00%
6830	Tuck Shop Expense	-	-	-	0.00%
6900	Other Administration Expenses	-	200	200	100.00%
7300	Leasing Expenses	-	-	-	0.00%
7320	Loan Charges Expense	-	-	-	0.00%
7400	Bank Interest Expense	-	-	-	0.00%
7450	Bank Charges Expense	103	375	273	72.67%
7800	Reimbursable Expenses	-	-	-	0.00%
	TOTAL SCHOOL EXPENDITURE	21,671	75,534	53,863	71.31%
	NET SURPLUS / (DEFICIT)	46,878	6,463	40,415	625.33%

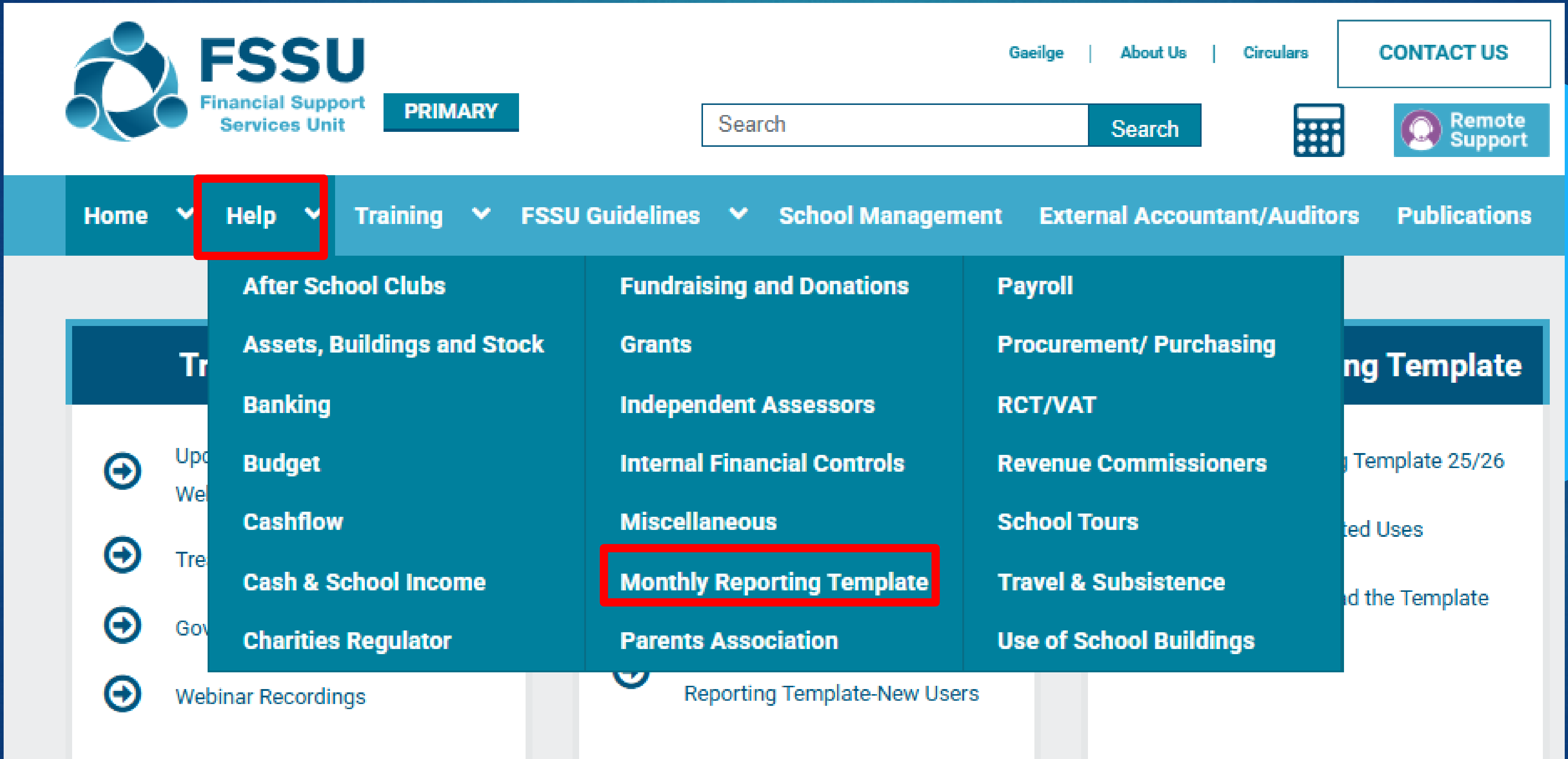
FSSU Financial Support Services Unit

Bottom Line Position

NET SURPLUS / (DEFICIT)	46,878	6,463	40,415	625.33%

Inform patrons of Deficits

Accruals, Income in Advance and Prepayments



Monthly Reporting Template

The monthly reporting template is a excel workbook that can be used to manage a school's day to day bookkeeping activities. Below you can find links to download the template, answers to frequently asked questions and recordings of training webinars previously held. Remember the FSSU offers remote support so if you encounter any difficulty when using this template you can call our support line on 01 9104020 and you will be assisted through the process.

Monthly Reporting Template - Download
Accounting Templates for 2025/2026 including Irish template, 6 bank account template and previous versions

Monthly Reporting Template Videos
Recordings of webinars held and training videos

Chart of Accounts
A list of all FSSU income and expense categories

MRT FAQs and Suggested Uses
Frequently Asked Questions on the Monthly Reporting Template and Suggested Uses for Categories

Monthly Reporting Template Checklist
Checklist to help complete the month end process

Monthly Reporting Training Manual
Download the manual for training on the Monthly Reporting Template

Video: Downloading the MRT
This video will help you download the template from our website

Year End Checklist and Templates
Checklist and templates to help complete the year end process

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PRINT

All Help Topics

Monthly Reporting Template

- Monthly Reporting Template – Download
- Monthly Reporting Template Videos

Year End Checklist and Templates

> Year End Check List

> Year-End Capital Projects Template

> Accruals Income in advance prepayments template

Creditors /Accruals

List of Accruals - 2025/2026			
Name of supplier	**Category**	**Amount**	**Comment**
Electric Ireland	Light and Power Expense	1,500	Sept / Oct 25
Photocopier	Printing and Stationery Expen	650	3 months due
Telephone	Telephone Expense / SMS Tex	75	October 25 bill
Electronic payments system	InSchool Administration Syst	1,500	Sept - Aug 25/26 bill
Water rates bill	Water Rates Expense	750	Jul - Sept 25 bill
Refuse collection	Refuse Expense	150	October 25 bill
Revenue Commissioners	Repairs to Buildings and Gro	500	VAT Sept / Oct 25
Revenue Commissioners	Cleaners Wages Expense	100	October 25 PAYE return
Bus hire bill	Bus Hire Other Expense	300	Bus hire Sept / Oct 25
Murphys Oil	Heating Expense	800	Oil October - full tank
Total		**6,325**	

Accurals | Income Received in Advance | Prepayments | +

Income/ Grants Received in Advance

Income Received in Advance of next school year (2025/2026)				
Name of grant/income	**Month received**	**Category**	**Amount**	**Comment**
Free Schoolbook Grant	May-25	Free Schoolbook Grant	6,900	25/26 Academic Year
Minor Works Grant	May-25	Minor Works Grant-Non Capi	7,110	25/26 Academic Year
Bus Escort Grant	Aug-25	Bus Escort Grant	15,000	25/26 Academic Year
Building Grant	Aug-25	DE Capital Building Grant Inc	56,750	Balance of building Grant
DEIS Grant	Aug-25	DEIS Grant	10,000	25/26 Academic Year
Student Insurance income	Aug-25	Student Insurance Income	200	25/26 Academic year
School Tour Income	Aug-25	School Tours Income	150	6th classs school tour 25/26 academic year
Total			**96,110**	

Accurals | Income Received in Advance | Prepayments | +

Prepayments

Prepayments				
Name of Supplier	**Month paid**	**Category**	**Amount**	**Comment**
Building Insurance	Jan-25	General Insurance Expense	5,000	Paid Jan - Dec 2025 2 months in advance
Student Insurance	Jan-25	Student Insurance Expense	500	Paid Jan - Dec 2025 2 months in advance
Alarm Maintenance	Jan-25	Repairs to Buildings and Gro	1,000	Paid Jan - Dec 2025 2 months in advance
Total			**6,500**	

Accurals | Income Received in Advance | Prepayments | +

Capital Income & Expenditure Report (if applicable)

CAPITAL AND RESERVES REPORT			
CAPITAL INCOME	September	October	Total
DE Capital Building Grant Income	23,472	-	23,472
Capital Projects Fundraising Income	-	-	-
Parents Contribution to Capital Projects Income	-	-	-
Patron/Trustee Contribution to Capital Projects Income	-	-	-
Other State Capital Projects Income	-	-	-
Capital Donations Income	-	-	-
DE Fixtures, Fittings & Equipment Grant Income	5,000	-	5,000
DE ICT Grant Capital Income	-	-	-
TOTAL CAPITAL INCOME	28,472	-	28,472

CAPITAL EXPENDITURE	September	October	Total
DE Capital Building Grant Expense	-	-	-
Capital Land/Building Fundraising Expense	-	-	-
Parents Contribution to Capital Land/Building Expense	-	-	-
Patron/Trustee Contribution to Capital Building Expense	-	-	-
Other State Capital Land/Building Expense	-	-	-
Capital Donations Land/Building Expense	-	-	-
DE Fixtures, Fittings & Equipment	-	-	-
ICT Grant Capital	-	-	-
TOTAL CAPITAL EXPENDITURE	-	-	-
NET SURPLUS / (DEFICIT)	28,472	-	28,472

Monthly Income & Exp. Reports

Step 3

Preparing the finance report for the board meeting

The finance report should contain:

- ✓ **Reconciled bank balances on all bank accounts**
- ✓ **Total income and expenditure actual vs budget**
- ✓ **Outstanding invoices and creditors listing**
- ✓ **Capital project update (if applicable)**

The finance report should also contain:

- ✓ Any issues the treasurer has identified as part of the detailed review e.g.
  - Overspending
  - Compliance
  - Proposals
- ✓ The treasurer should address any questions from the board members
- ✓ The report should be formally approved by the board and noted in the minutes.

Q&A

Thank you for attending our webinar

If you have any other questions, please call or email us:

Phone:(01) 910 4020

Email: primary@fssu.ie