

## **Board of Management/Governors or Manager Authorisation Letter for 2025/2026 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 or manager 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/manager approves the transfer of relevant information contained in the 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/manager is responsible for ensuring compliance with Revenue registration and statutory submission requirements and, where applicable, has taken appropriate steps to comply with requirements relating to PAYE, RCT and Reverse Charge VAT.
4. The board/manager is responsible for ensuring compliance with NAERSA registration and statutory submission requirements and, where applicable, has taken appropriate steps to comply with requirements relating to MyFutureFund.
5. The board/manager confirms that the external accountant/auditor is a member of a Prescribed Accountancy Body and has Professional Indemnity Insurance in place.
6. The average number of employees paid directly by the board/manager in the school for the year ended 31<sup>st</sup> August 2026 was (insert number) \_\_\_\_\_.
7. The board/manager confirms it operates under its Governance Document(s).

8. The board/manager 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 30<sup>th</sup> of June 2026 has been submitted.
9. The board/manager 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.
10. The board/manager confirms that the number of individuals who have volunteered for the board and the school for the year ended 31<sup>st</sup> August 2026 was: (e.g., board members, parent's association, parents that helped at bake sale etc.)

|          |                          |
|----------|--------------------------|
| None     | <input type="checkbox"/> |
| 1 - 9    | <input type="checkbox"/> |
| 10 - 19  | <input type="checkbox"/> |
| 20 - 49  | <input type="checkbox"/> |
| 50 - 249 | <input type="checkbox"/> |
| 250+     | <input type="checkbox"/> |

**11. Board of Management/Governors or Manager Declaration - Covid supports**

The board/manager 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/manager on \_\_\_\_\_ (insert date)

\_\_\_\_\_  
Chairperson or Manager\*

\_\_\_\_\_  
Board Member (Post Primary) or Treasurer (Primary)

\*Where a manager is appointed by the patron, the 2<sup>nd</sup> signatory should be a nominee of the patron.