Preparing for Year-End Accounts 2025/2026

1. Introduction

Under Section 18 of the Education Act 1998, boards of management of primary schools are obliged to prepare annual accounts each year. An external accountant or auditor must be engaged to complete and submit the accounts to the FSSU by the 28th of February following the end of the school year.

Annual accounts filed after February 28th, 2027, will deem the boards of such schools to be in breach of Section 18 of the Education Act 1998 and this will result in the school being selected for audit.

2. Resource for preparing for the year-end

The purpose of this guideline is to provide assistance to schools on preparing the books and records for the external accountant. It includes:

- A suggested timeline for each stage of the process (**Appendix 1)**.
- A year-end checklist to ensure all necessary tasks are completed (**Appendix 2)**.

Before sending your records to the external accountant, make sure that all transactions for the 2025/2026 year are recorded in the FSSU Monthly Reporting Template or another FSSU compliant accounting system. This ensures that financial reports and year end postings are as accurate as possible.

The FSSU Monthly Reporting Template meets the reporting requirements of boards of management and is fully supported by the FSSU. The FSSU Monthly Reporting Template uses the standard Chart of Account codes that the external accountant will need when submitting accounts to the FSSU.

A comprehensive step-by-step guide to completing the year end process is available at the following links:

- Webinar - Preparing for year-end
- Presentation Slides - Preparing for year-end
- Year-End Checklist

3. Board of Management Authorisation Letter

The board of management authorisation letter is to be completed by the board of management. This will allow the external accountant to file data to the online portal as required from boards of management by the Charities Regulator and the Central Statistics

Office and is available on the link below. Please complete the letter and provide it to the accountant.

- Board of Management/Governors Authorisation letter for 2025/2026 School Accounts

Further information or clarification on any of the issues raised in this guideline can be obtained from the FSSU.

Financial Support Services Unit
Tel: 01 910 4020
primary@fssu.ie

9th September 2026

Appendix 1

Suggested timeline for Submission of Accounts to FSSU

The patron/trustee may have additional requirements around the preparation and finalisation of annual accounts. Where this is the case, please adhere to these requirements.

Annual Accounts Preparation Stages	Deadline Dates
The board supplies all necessary financial information to the **external school accountant/auditor** for the school year ending 31/08/26.	**30/09/26**
The draft annual accounts are returned to the board of management by the **external accountant/auditor.**	**30/11/26**
Once the school **board of management** are satisfied that these accounts are an accurate reflection of the school's financial situation, they are formally ratified by the board and signed by the chairperson and the treasurer.	**31/12/26**
External school accountant/auditor are required to access a secure online cloud-based system and to input the school trial balance and to upload a pdf copy of the approved annual accounts.	**28/02/27**

Appendix 2
Account Preparation – Year End Checklist

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 Template	☐	☐
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	☐	☐
Revenue Commissioners Review RCT, VAT and PAYE/PRSI/USC returns and payments	☐	☐
NAERSA Review MyFuture Fund submissions 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 all invoices relating to new additions to the accountant.	☐	☐
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 of Education and Youth If not done so already, any unspent Covid-19 grants (excluding Covid 19 Minor Works grant) should be returned to the Department of Education and Youth	☐	☐

Cuntais Dheireadh na Bliana 2025/2026 a Ullmhú

1. **Réamhrá**
   Faoi Alt 18 den Acht Oideachais, 1998, tá sé de dhualgas ar bhoird bhainistíochta bhunscoile cuntais bhliantúla a ullmhú gach bliain.Ní mór cuntasóir nó iniúchóir seachtrach a fhostú chun na cuntais a chomhlánú agus a chur faoi bhráid an FSSU faoin 28 Feabhra tar éis dheireadh na bliana scoile.

   I gcás cuntais bhliantúla a chomhdaítear tar éis an 28 Feabhra 2027, measfar go bhfuil boird na scoileanna sin ag sárú Alt 18 den Acht Oideachais 1998 agus mar thoradh air sin roghnófar an scoil le haghaidh iniúchta.

2. **Acmhainn le hullmhú do dheireadh na bliana**
   Is é cuspóir na treoirlínte seo cúnamh a chur ar fáil do scoileanna maidir leis na cuntais agus na taifid a ullmhú don chuntasóir seachtrach. Beidh an méid seo a leanas i gceist:
   - Tugtar amlíne mholta le haghaidh gach céime in (**Aguisín 1)**.
   - Seicliosta dheireadh na bliana chun a chinntiú go bhfuil na tascanna riachtanacha go léir críochnaithe (**Aguisín 2)**.

   Sula seolann tú do thaifid chuig an gcuntasóir seachtrach, ba cheart duit a chinntiú go bhfuil gach idirbheart don bhliain 2025/2026 taifeadta i dTeimpléad Tuairiscithe Míosúil FSSU nó i gcóras cuntasaíochta eile atá comhlíontach de réir FSSU. Ar an mbealach sin, is féidir a áirithiú go bhfuil na tuairiscí airgeadais agus na postálacha deireadh bliana chomh cruinn agus is féidir.

   Comhlíonann Teimpléad Tuairiscithe Míosúil FSSU riachtanais tuairiscithe na mbord bainistíochta agus tacaíonn foireann FSSU go hiomlán leis. Sa Teimpléad Tuairiscithe Míosúil FSSU, baintear úsáid as na cóid chaighdeánacha um Chairt Chuntas a bheidh de dhíth ón gcuntasóir seachtrach agus cuntais á gcur faoi bhráid FSSU aige/aici.

   Tá treoir chuimsitheach, chéim ar chéim, faoi conas próiseas dheireadh na bliana a thabhairt chun críche ar fáil ag na naisc seo a leanas:
   - Seimineár Gréasáin - Ag Ullmhú do Dheireadh na Bliana
   - Sleamhnáin don Chur i Láthair - Ag Ullmhú do Dheireadh na Bliana
   - Seicliosta Dheireadh na Bliana

3. **Litir Údaraithe an Bhoird Bhainistíochta**

   Tá litir údaraithe an bhoird bhainistíochta le comhlánú ag an mbord bainistíochta. Cuirfidh sí sin ar chumas an chuntasóra sheachtraigh sonraí a chomhdú sa tairseach ar líne de réir mar a éilíonn an Rialtóir Carthanas agus an Phríomh-Oifig Staidrimh ar bhoird bhainistíochta. Tá an litir ar fáil ag an nasc thíos. Comhlánaigh an litir agus cuir chuig an gcuntasóir í.

   - Litir Údaraithe ón mBord Bainistíochta/ó naGobharnóirí maidir le Cuntais Scoile 2025/2026

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa treoirlíne sin ach dul i dteagmháil leis an FSSU.

An tAonad um Sheirbhísí Tacaíochta Airgeadais
Teil: 01 910 4020
primary@fssu.ie

9 Meán Fómhair 2026

Aguisín 1

Amlíne mholta chun Cuntais a Chur Faoi Bhráid FSSU

D'fhéadfadh riachtanais bhreise a bheith ag an bpátrún/iontaobhaí maidir le hullmhú agus críochnú na gcuntas bliantúil. I gcás inarb amhlaidh sin, cloígh leis na riachtanais seo le do thoil.

Céimeanna maidir le Cuntais Bhliantúla a Ullmhú	Spriocdhátaí
Soláthraíonn an bord an fhaisnéis airgeadais go léir atá riachtanach do **chuntasóir/d'iniúchóir seachtrach** na scoile don scoilbhliain dar críoch an 31/08/26.	**30/09/26**
Déanann an **cuntasóir/ t-iniúchóir seachtrach** na dréachtchuntais bhliantúla a sheoladh ar ais chuig an mbord bainistíochta.	**30/11/26**
Nuair atá an **bord bainistíochta** sásta gur léiriú cruinn ar staid airgeadais na scoile atá sna cuntais, déanann an bord iad a dhaingniú go foirmiúil agus síníonn an cathaoirleach agus an cisteoir iad.	**31/12/26**
Éilítear ar **chuntasóirí/iniúchóirí seachtracha scoile** logáil isteach i gcóras slán néalbhunaithe ar líne chun comhardú trialach na scoile a ionchur agus cóip PDF de na cuntais fhormheasta a uaslódáil.	**28/02/27**

Aguisín 2
Ullmhú Cuntas – Seicliosta Dheireadh na Bliana

Gníomh	Curtha i gCrích	Tabhair don Chuntasóir
Ráitis Bhainc do gach cuntas bainc Ráitis bhainc a sholáthar do na cuntais bhainc uile (lena n-áirítear Cumann na dTuismitheoirí) don tréimhse ón 1 Meán Fómhair go dtí an 31 Lúnasa	☐	☐
Déan athbhreithniú ar na Ráitis Imréitigh Bhainc agus ar na Seiceanna Gan Íoc Ba chóir gach cuntas bainc a imréiteach suas go dtí an 31 Lúnasa gach bliain. Cuirtear stop le seiceanna atá as dáta agus nár briseadh agus déantar iad a athscríobh	☐	☐
Tuarascáil ar Ioncam agus Caiteachas Athbhreithniú catagóire agus teimpléad tuairiscithe míosúil FSSU nó Tuarascálacha Ioncaim agus Caiteachais a sholáthar don Chuntasóir má tá pacáiste cuntasaíochta eile in úsáid	☐	☐
Admhálacha Scoile, Sonraisc Cheannaigh, Airgead Beag agus Cártaí Creidmheasa Athbhreithnigh gach admháil scoile, sonrasc ceannaigh, airgead beag agus cárta creidmheasa agus cinntigh go bhfuil an doiciméadacht tacaíochta go léir le haghaidh gach íocaíochta comhdaithe in ord a dáta íoctha. Cinntigh go n-aontaíonn an t-airgead beag leis an méid atá i dtaisce	☐	☐
Déan athbhreithniú ar Fhabhruithe, Ioncam a Fuarthas Roimh Ré agus Réamhíocaíochtaí Liosta iomlán de na fabhruithe, ioncam a fuarthas roimh ré agus réamhíocaíochtaí uile agus tuairiscigh iad don chuntasóir Teimpléad	☐	☐
Déan athbhreithniú ar Dheontais Imfhálaithe Neamhchaite Athbhreithnigh na deontais uile atá curtha i leataobh agus cinntigh go bhfuil leibhéal an deontais neamhchaite ceart	☐	☐
Tionscadail Chaipitil Ba chóir sonraí iomlána faoi aon oibreacha caipitil atá á ndéanamh ag an scoil a sholáthar don chuntasóir Teimpléad	☐	☐
Na Coimisinéirí Ioncaim Déan athbhreithniú ar thuairisceáin agus ar íocaíochtaí Cáin Conarthaí Iomchuí (RCT), CBL agus ÍMAT/ÁSPC/USC	☐	☐
NAERSA Déan athbhreithniú ar thuairisceáin agus íocaíochtaí le MyFutureFund	☐	☐
Tuairiscí Párolla Ba chóir an tuarascáil ó mhéid comhlán go méid glan a thaispeánann sonraí faoi phá agus cánacha fostaithe i rith na bliana a sholáthar don chuntasóir	☐	☐
Clár Sócmhainní Seasta Athbhreithnigh an Clár Sócmhainní Seasta atá ann cheana féin d'fhonn aon athruithe a aithint agus cinntigh go bhfuil gach breisiú nua curtha leis. Cuir na sonraisc uile a bhaineann le breisithe nua ar fáil don chuntasói	☐	☐
Doiciméid Árachais Tabhair don chuntasóir é má iarrtar sin	☐	☐

Litir Údaraithe an Bhoird Bhainistíochta Le comhlánú agus le síniú ag cathaoirleach agus cisteoir an bhoird	☐	☐
Méideanna deontais Covid-19 gan chaitheamh a thabhairt ar ais don Roinn agus Óige Mura bhfuil sé seo déanta cheana féin, ba chóir aon deontais Covid 19 neamhchaite (gan deontas Mionoibreacha Covid-19 san áireamh) a thabhairt ar ais don Roinn Oideachais agus Óige	☐	☐