



Financial Support  
Services Unit  
(FSSU)

**Preparing Primary  
Schools for the  
Accounts  
year-ended 31<sup>st</sup>  
August 2026**



# Webinar Information



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



Recording



Email



Handouts &  
Slides



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



Support  
**(01) 910 4020**



Q&A

# Agenda

Deadline for  
submission

Suggested timeline

Year-end checklist

Monthly reporting  
template

# Deadline for Submission

Deadline date for submission of 2025/2026 accounts is:

**February 28<sup>th</sup> 2027**

Late filing will result in an **Audit**

Timely submission is the responsibility of the **board of management**

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 31<sup>st</sup> August **as soon as possible**

## ➤ November 30<sup>th</sup>

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

## ➤ December 31<sup>st</sup>

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

## ➤ February 28<sup>th</sup>

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

# Year-End Checklist



## Account Preparation Year End Checklist

| Action                                                                                                                                                                                                                                                                                             | Completed                           | Provide to Accountant    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|
| <b>Bank Statements for all banks accounts</b><br>Provide bank statements for all bank accounts (including Parents' Association) for the period 1 <sup>st</sup> September to 31 <sup>st</sup> August                                                                                                | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>Review Bank Reconciliations and Outstanding Cheques</b><br>All bank accounts should be reconciled up to 31 <sup>st</sup> August each year and uncashed out-of-date cheques are stopped and written back                                                                                         | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>Income and Expenditure Review</b><br>Category review and provide FSSU monthly reporting template or Income and Expenditure Reports if using another accounting package to Accountant                                                                                                            | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>School Receipts, Purchase Invoices, Petty Cash and Credit Card</b><br>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 | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>Review Accruals, Income Received in Advance and Prepayments</b><br>Complete list of all accruals, income received in advance and prepayments and report to accountant <a href="#">Template</a>                                                                                                  | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>Review Unspent Ringfenced Grants</b><br>Review all ringfenced grants and ensure level of unspent grant is correct                                                                                                                                                                               | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <b>Capital Projects</b><br>Full details of any capital works being undertaken by the school should be provided to accountant <a href="#">Template</a>                                                                                                                                              | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>Revenue Commissioners</b><br>Review RCT, VAT and PAYE/PRSI/USC returns and payments                                                                                                                                                                                                             | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>Payroll Reports</b><br>The gross to net report showing details of employee pay and taxes during the year should be provided to accountant                                                                                                                                                       | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>Fixed Asset Register</b><br>Review existing Fixed Asset Register for any changes and ensure all new additions have been added. Provide to accountant if requested                                                                                                                               | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>Insurance Documents</b><br>Provide to accountant if requested                                                                                                                                                                                                                                   | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>Board of Management Confirmation Letter</b><br>Complete and sign by the chairperson and treasurer of the board                                                                                                                                                                                  | <input type="checkbox"/>            | <input type="checkbox"/> |
| <b>Return unspent Covid-19 grant amounts to the Department</b><br>If not done so already, any unspent Covid-19 grants (excluding Covid 19 Minor Works grant) should be returned to the Department of Education                                                                                     | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

# Bank Statements

- Print and file in bank statements folder
- Covering period from  
1<sup>st</sup> September 2025 to 31<sup>st</sup> August 2026
- 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**

# Bank Reconciliations and Outstanding Cheques

- Review all bank reconciliations
- Review outstanding cheques
- Write off any old cheques
- Covering period from  
1<sup>st</sup> September 2025 to 31<sup>st</sup> August 2026
- Provide bank reconciliations to the accountant



[illegible]

# 9

# Income and Expenditure Review

# Income/Receipts Report

Review DEY  
Grants

Review School  
Generated  
Income

Review Other  
Income

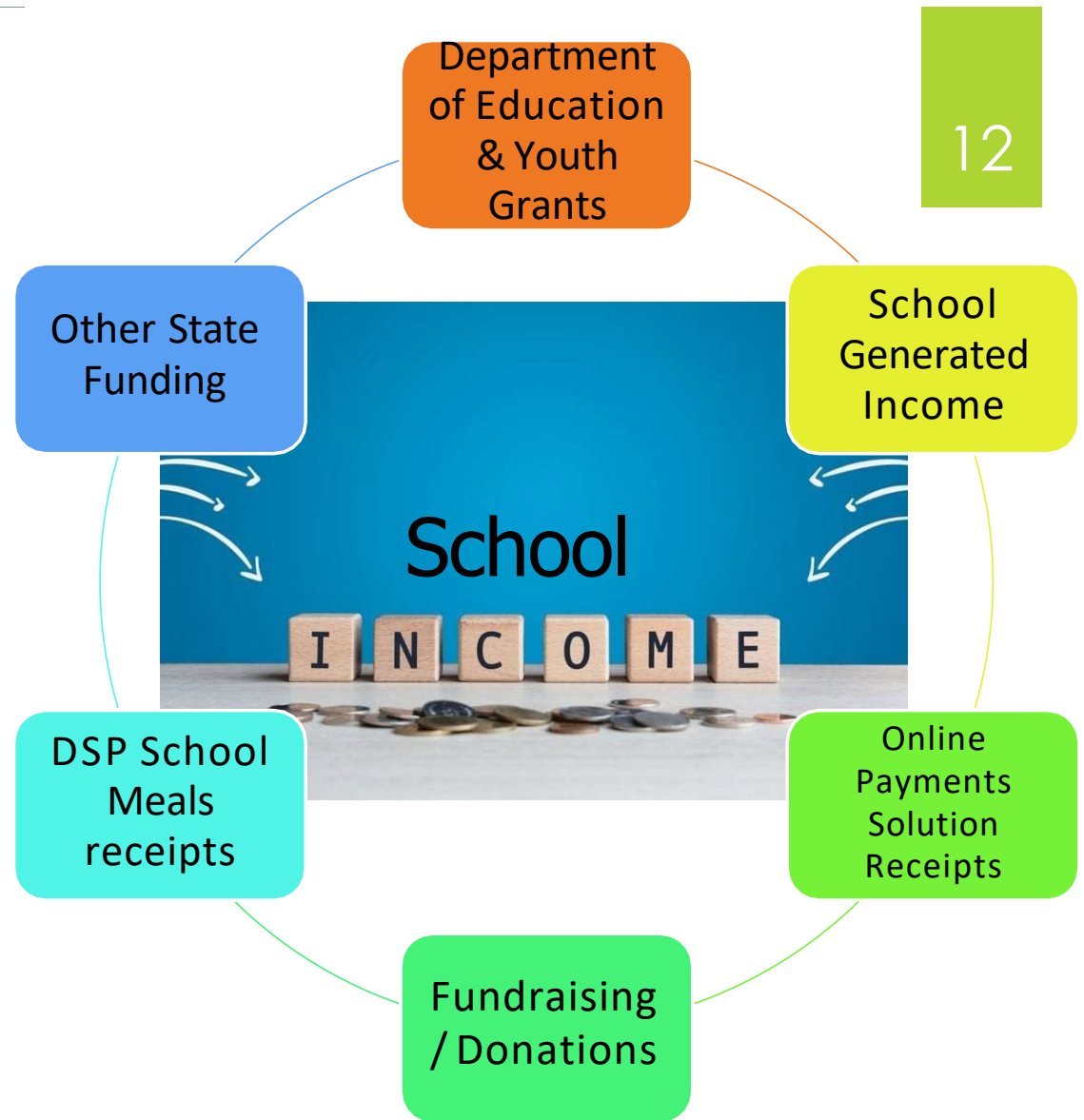
# Expenditure/Payments Report

All payments  
coded correctly?

Payroll coded  
correctly?

Payroll taxes  
coded correctly

# School Receipts



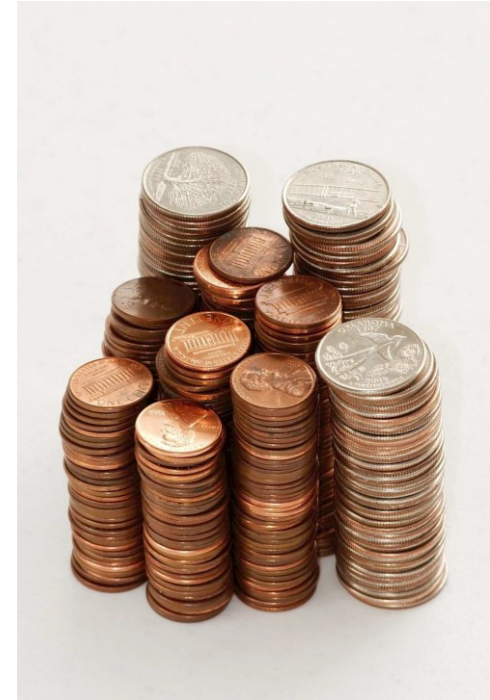
# Purchase Invoices

- Treasurer and chairperson of the board must approve and authorise each payment
- Chairperson can delegate their payment approval to another board member e.g. the Principal
- All payments should be matched to an invoice / receipt and initialled
- Record payment details on each invoice
- Filed all invoices / receipts in order of payment date
- Given to accountant if requested



# Petty Cash and Credit Card

- Review petty cash balance and ensure it agrees with cash balance in school safe
- Ensure all credit card statements have been approved by chairperson & treasurer
- Ensure back up is available for all transactions



# Accruals

Light &  
Heat

Telephone

Water  
Rates

Refuse  
Expense

# Income Received in Advance

Student Insurance  
Income

Arts & Crafts  
Income

Hire of Facilities  
Rental Income

Schoolbook and  
Admin Grant

# Prepayments

Insurance

Schoolbooks  
Expenses

Security  
Expenses

Contracts  
paid in  
advance

|                                                                                   |  |                                          |  |                                                           |  |                                 |  |                                      |  |                                      |  |
|-----------------------------------------------------------------------------------|--|------------------------------------------|--|-----------------------------------------------------------|--|---------------------------------|--|--------------------------------------|--|--------------------------------------|--|
| Scoil Test                                                                        |  | <a href="#">Main Menu</a>                |  | <a href="#">Grant Analysis</a>                            |  | <a href="#">Income Analysis</a> |  | <a href="#">Expenditure Analysis</a> |  | <a href="#">Print Grant Analysis</a> |  |
| Bank Lodgements Summary                                                           |  |                                          |  |                                                           |  |                                 |  |                                      |  |                                      |  |
| <a href="#">HIDE DETAILED ANALYSIS</a>                                            |  | <a href="#">UNHIDE DETAILED ANALYSIS</a> |  | <i>Select Mth or YTD from dropdown to refresh reports</i> |  |                                 |  |                                      |  |                                      |  |
| Balance Brought Forward from previous year                                        |  | 138,000.00                               |  | 2025-2026                                                 |  | 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              |  |
| 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 ✓                           |  |
| <b>Total General Funding</b>                                                      |  | <b>36,700.00</b>                         |  | <b>56,100.00</b>                                          |  | <b>45,655.00</b>                |  | <b>47,145.00</b>                     |  | <b>47,145.00</b>                     |  |
| 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                                 |  |                                      |  |
| <b>Total Ringfenced Grants</b>                                                    |  | <b>101,300.00</b>                        |  | <b>29,500.00</b>                                          |  | <b>29,420.00</b>                |  | <b>101,380.00</b>                    |  | <b>0.00</b>                          |  |
| Other                                                                             |  |                                          |  |                                                           |  |                                 |  |                                      |  |                                      |  |
| Bank Transfers                                                                    |  |                                          |  | 0.00                                                      |  | 0.00                            |  | 0.00                                 |  |                                      |  |
| Misc                                                                              |  |                                          |  | 0.00                                                      |  | 0.00                            |  | 0.00                                 |  |                                      |  |
| <b>Grand Total</b>                                                                |  | <b>138,000.00</b>                        |  | <b>85,600.00</b>                                          |  | <b>75,075.00</b>                |  | <b>148,525.00</b>                    |  | <b>47,145.00</b>                     |  |
|                                                                                   |  |                                          |  |                                                           |  | O/S Cheques                     |  |                                      |  |                                      |  |
|                                                                                   |  |                                          |  |                                                           |  | Bank Balance                    |  | 148,525.00                           |  |                                      |  |

# Capital Projects

Inform the Accountant of any building projects

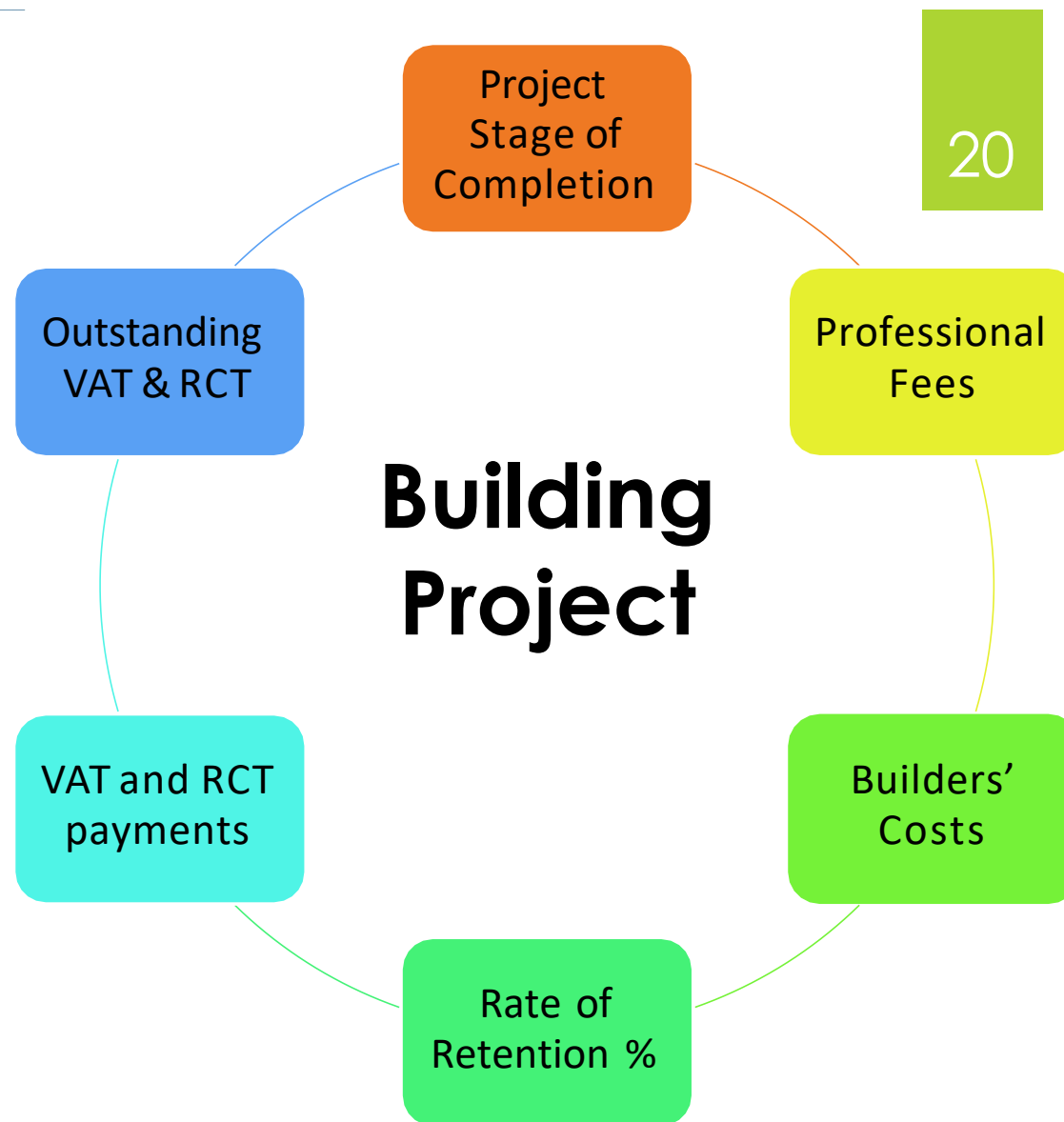
Extension

Refurbishment

Emergency or Summer Works Projects

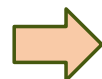
Solar Panels

# 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

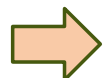
Enhanced Reporting  
Requirements (ERR)



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**



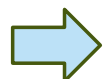
Updated for assets purchased during 2025/2026  
Computers, Audio Visual Equipment and Fixtures & Fittings

**Asset Additions Recorded**



Barcoded and barcode number recorded in the register  
Additions recorded on an excel sheet and each addition assigned a number, Example:  
**25/26-01** for addition number 1,  
**25/26-02** 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](http://www.fssu.ie)

# School Insurance

- School Building Insurance Policy
- Pupil Insurance Policy
- Schedule of insurance payments
- Details of any insurance receipts or claims
- Documentation given to accountant if requested



# BOM Authorisation Letter

## 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) \_\_\_\_\_.

# BOM Authorisation Letter

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                          |                          |       |                          |         |                          |         |                          |          |                          |      |                          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|-------|--------------------------|---------|--------------------------|---------|--------------------------|----------|--------------------------|------|--------------------------|
| 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.                                                                                                                                                                                                                                                                                                                                                                                                                |                          |                          |       |                          |         |                          |         |                          |          |                          |      |                          |
| <p>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.)</p> <table> <tr> <td>None</td> <td><input type="checkbox"/></td> </tr> <tr> <td>1 - 9</td> <td><input type="checkbox"/></td> </tr> <tr> <td>10 - 19</td> <td><input type="checkbox"/></td> </tr> <tr> <td>20 - 49</td> <td><input type="checkbox"/></td> </tr> <tr> <td>50 - 249</td> <td><input type="checkbox"/></td> </tr> <tr> <td>250+</td> <td><input type="checkbox"/></td> </tr> </table> | 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"/> |
| 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"/> |                          |       |                          |         |                          |         |                          |          |                          |      |                          |
| <p><b>11. Board of Management/Governors or Manager Declaration - Covid supports</b></p> <p>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. <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</p>                                                                                                                                                                                                                         |                          |                          |       |                          |         |                          |         |                          |          |                          |      |                          |
| <p>On behalf of the board/manager on _____ (insert date)</p><br><p>_____</p> <p>Chairperson OR Manager*                      Board Member (Post Primary) or Treasurer (Primary)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                          |                          |       |                          |         |                          |         |                          |          |                          |      |                          |

[www.fssu.ie](http://www.fssu.ie) – Primary – External Accountants/ Auditors – School Accounts Submission

# Summary Year End Checklist



# Part 2 – Monthly Reporting Template Review





# Q&A



# Thank You



Any questions please email

[primary@fssu.ie](mailto:primary@fssu.ie)

Tel: 01 910 4020

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