

# Preparation and Submission of the School Accounts 2025/2026



# Webinar

2



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



Recording



Email



Handouts &  
Slides



Website:  
**www.fssu.ie**



Support  
**(01) 910 4020**



Q&A

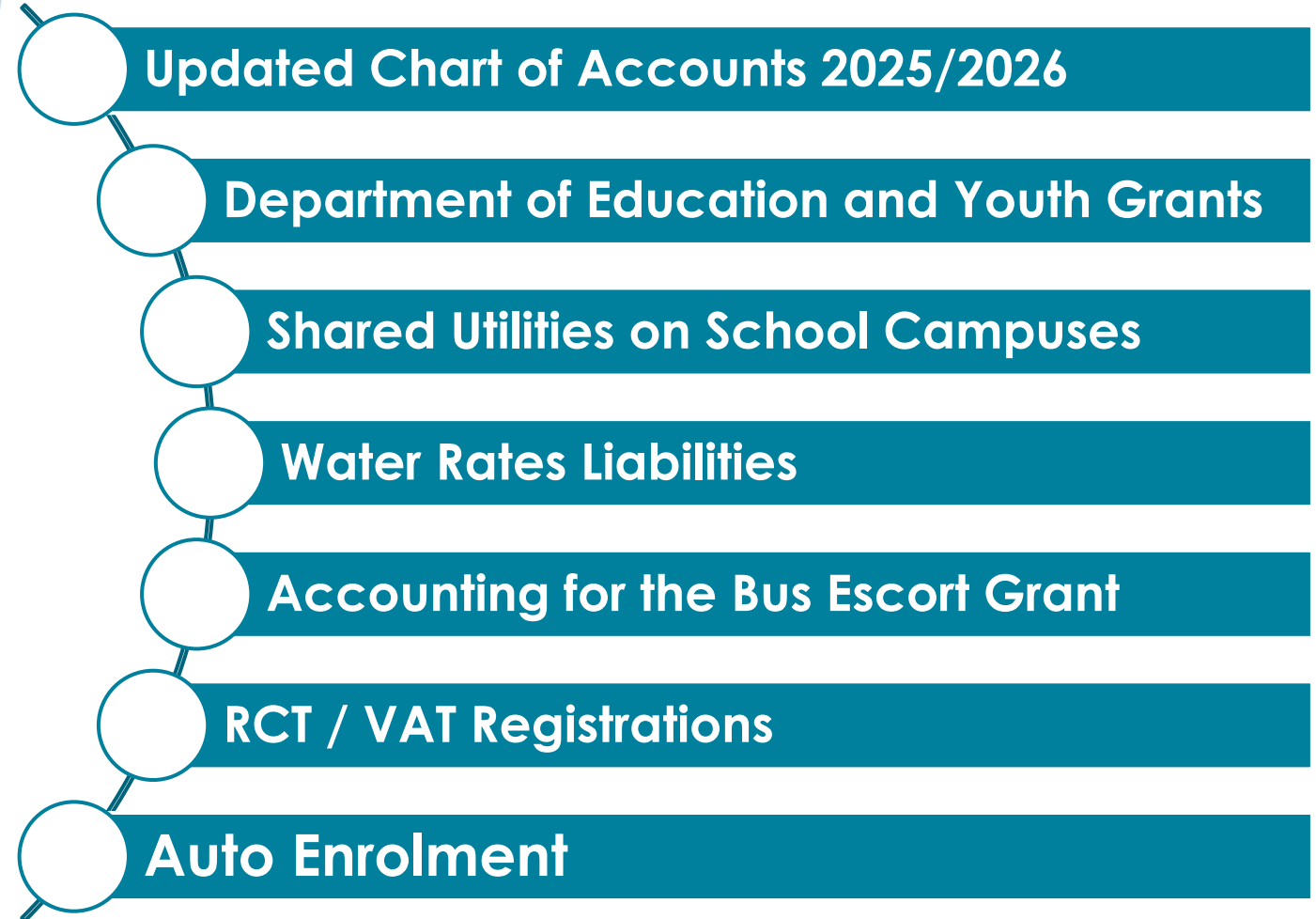
A large, stylized graphic composed of several overlapping circles and curved segments in shades of blue and white, creating a dynamic, abstract shape that frames the central text.

**Welcome**

**Thank you for joining us**

# Agenda

## Part 1



# Agenda

## Part 2



**Reporting & filing requirements**

**School accounts template**

**Financial reports to parents**

**Online submission process**

**Board of management authorisation letter**

**Charities Regulator annual return**

# Agenda

6



# Part 1: Financial Update

# Chart of Accounts 2025/2026

8

## FSSU Chart of Accounts

Effective for the year ended 31st August 2026

### Income and Expenditure Codes

| A/C No | Description                                                                 | Type   |
|--------|-----------------------------------------------------------------------------|--------|
| 3010   | Capitation/Non Pay Budget                                                   | Income |
| 3020   | DEIS Grant                                                                  | Income |
| 3021   | Early Start Programme Materials/Equipment/Parental Involvement Grant Income | Income |
| 3022   | Early Start Programme Capitation                                            | Income |
| 3030   | Non Teachers Pay Budget                                                     | Income |
| 3050   | Ancillary/School Support Services Grant                                     | Income |
| 3100   | Secretarial Grant                                                           | Income |
| 3130   | Caretaker Grant                                                             | Income |
| 3140   | Special Education Equipment Grant                                           | Income |
| 3151   | Free Schoolbook Grant                                                       | Income |
| 3152   | Free Schoolbook Admin Grant                                                 | Income |
| 3155   | School Library Books Capital Grant                                          | Income |
| 3170   | Other Subjects Grant                                                        | Income |
| 3171   | Irish and Bilingual School Grant                                            | Income |
| 3190   | JCSP Grant                                                                  | Income |
| 3200   | Transition Year Grant                                                       | Income |
| 3210   | Leaving Certificate Applied Grant                                           | Income |
| 3220   | Grant for Traveller Students                                                | Income |
| 3225   | Amortisation of DE Equipment Grants                                         | Income |
| 3226   | Amortisation of DE ICT Grants                                               | Income |

### Chart of Accounts

The FSSU have created a standardised Chart of Accounts (link to file below) that will be used as the basis for the submission of accounts.

#### Chart of Accounts for 2025/2026

Effective for the year ended 31<sup>st</sup> August 2026 [See list of changes](#)

- [Chart of Accounts \(Excel\)](#)
- [Chart of Accounts \(PDF\)](#)
- [Cairt Cuntas do Chuntasóir Seachtrach na Scoile \(Excel\)](#)

Department of Education

# Updated Chart of Accounts – New codes

9

**TABLE A**  
**NEW CODES ADDED TO THE CHART OF ACCOUNTS**

| Code | Description                                  | Type              | Category                  | Comment                                                                                                                  |
|------|----------------------------------------------|-------------------|---------------------------|--------------------------------------------------------------------------------------------------------------------------|
| 4200 | Bus Escort Employer Pension Expense          | Expenditure       | Educational Salary        | To be used for employer's contributions to pension scheme including but not limited to Auto-Enrolment.                   |
| 4201 | Other Employer Pension Expense               | Expenditure       | Educational Salary        | To be used for employer's contributions to pension scheme including but not limited to Auto-Enrolment.                   |
| 4611 | Special Class Non-Capital Expense            | Expenditure       | Educational Other Expense | Further guidance, see Guideline 40-2024/2025                                                                             |
| 2187 | Mobile Phone Storage Solutions Grant Unspent | Current Liability | Accruals                  | To be used to account for unspent mobile phone storage solutions grant. For further guidance see Guideline 41 2024/2025. |
| 2241 | Auto-Enrolment Pension Control Account       | Current Liability | Accruals                  | To be used to account for the contributions due to NAERSA (proposed start date Jan 2026).                                |

# Updated Chart of Accounts – Codes removed

10

| TABLE B<br>NOMINAL ACCOUNTS THAT SHOULD NO LONGER BE USED IN THE CHART OF ACCOUNTS |                                                        |                   |                             |
|------------------------------------------------------------------------------------|--------------------------------------------------------|-------------------|-----------------------------|
| Code                                                                               | Description                                            | Type              | Category                    |
| 3150                                                                               | Book Grant Senior Cycle Income                         | Income            | Department of Education     |
| 4730                                                                               | Book Grant Senior Cycle Expense                        | Expenditure       | Education Other Expenditure |
| 2181                                                                               | COVID Aide Grant Unspent                               | Current Liability | Accruals                    |
| 2182                                                                               | COVID Capitation for PPE Grant Unspent                 | Current Liability | Accruals                    |
| 2183                                                                               | COVID Enhanced Supervision Grant Unspent               | Current Liability | Accruals                    |
| 2184                                                                               | COVID Capitation for Additional Cleaning Grant Unspent | Current Liability | Accruals                    |
| 2185                                                                               | COVID replacement Hours Unspent                        | Current Liability | Accruals                    |

# Updated Chart of Accounts - Change of description

11

| CHANGE OF DESCRIPTION TO THE NOMINAL ACCOUNT |                                                             |                                                       |
|----------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------|
| Code                                         | Existing Description                                        | Change Description to:                                |
| 3170                                         | Special Subject Grant                                       | Other Subjects Grant                                  |
| 3245                                         | Physics/Chemistry Grant                                     | Science Subjects Grants                               |
| 3295                                         | Department of Children and Youth Affairs Income             | Department of Children (DCEDI) Grant                  |
| 3300                                         | Education Fees (Fee Paying Schools)                         | Education Fees (Fee Charging Schools)                 |
| 3330                                         | Book Rental Scheme Income                                   | Book Rental Scheme Income (Fee Charging Schools)      |
| 4110                                         | Substitute Teachers Expense                                 | Substitute Teachers Wages Expense                     |
| 4111                                         | Privately Paid Teachers Expense                             | Privately Paid Teachers Wages Expense                 |
| 4112                                         | Chaplain Salaries Expense                                   | Chaplain Wages Expense                                |
| 4113                                         | Free Schoolbook Admin Salaries Expense                      | Free Schoolbook Admin Wages Expense                   |
| 4150                                         | Supervision and Substitution Salaries Expense               | Supervision and Substitution Wages Expense            |
| 4155                                         | State Exam Salaries Expense                                 | State Exam Wages Expense                              |
| 4170                                         | Adult Education Salaries Expense                            | Adult Education Wages Expense                         |
| 4180                                         | Sport Coach Salaries Expense                                | Sport Coach Wages Expense                             |
| 4181                                         | Canteen Salaries Expense                                    | Canteen Wages Expense                                 |
| 4190                                         | After School Study/Club Salaries Expense                    | After School Study/Club Wages Expense                 |
| 4191                                         | Summer Camps Salaries Expense                               | Summer Camps Wages Expense                            |
| 4196                                         | Bus Escort Salary Expense                                   | Bus Escort Wages Expense                              |
| 4198                                         | Other Educational Salaries Expense                          | Other Educational Wages Expense                       |
| 4199                                         | HSE Funded Salaries Expense                                 | HSE Funded Wages Expense                              |
| 4390                                         | Science Expense                                             | Science Subjects Expense                              |
| 4740                                         | Book Rental Scheme Expense                                  | Book Rental Scheme Expense (Fee charging school)      |
| 4911                                         | Department of Children and Youth Affairs Activities Expense | Department of Children (DCEDI) Expense                |
| 5030                                         | Caretaker Pension Expense                                   | Caretaker Employer Pension Expense                    |
| 5112                                         | Cleaners' Pension Expense                                   | Cleaners' Employer Pension Expense                    |
| 6050                                         | Clerical Officers/Secretarial Pension Expense               | Clerical Officer/Secretarial Employer Pension Expense |
| 2186                                         | COVID Capitation for Cleaning and PPE Grant Unspent         | COVID Capitation Grants Unspent                       |

# New/Revised/Once Off Grants received in 2025/2026

## Primary

Capitation Grant  
Primary Curriculum Wellbeing Grant

## Post-primary

Secure Mobile Phone Storage Solutions Grant  
Science Implementation Grant  
Science support Grant  
Drama film and theatre studies Grant  
ESD -Climate Action & Sustainable Development Grant

## Primary & Post-primary

Attendance support Grant  
Physical activity in teaching and learning Grant



# Capitation Grant payments 2025/26 (Revised)

13

## Change in Capitation payments for Primary Schools in 2025/26

Grant increased from **€200 to €224** per student – enhanced rates also increased

|               |                                                           |
|---------------|-----------------------------------------------------------|
| December 2025 | Advance of June 26 payment (€ 31.00)                      |
| January 2026  | 70% of rate for 2025/26                                   |
| June 2026     | balancing payment adjusted re advance paid in December 25 |
|               |                                                           |

# Primary Curriculum Grant – Wellbeing (New)

14

|                       |                                                                                                                       |
|-----------------------|-----------------------------------------------------------------------------------------------------------------------|
| <b>School Sectors</b> | <b>Primary Schools and Special Schools in the free education scheme</b>                                               |
| Received              | December 2025                                                                                                         |
| Purpose               | Funding to purchase resources and materials that support the implementation of the Wellbeing Specification curricula. |
| Further Information   | Financial Guideline P17-2025/2026                                                                                     |
| Income Code           | 3170 <Other Subject Grant>                                                                                            |
| Expense Code          | 4490 <Other Subject Expense>                                                                                          |
| Unspent Balance Code  | 2171 <Other Non-Capital Ringfenced Grants Unspent>                                                                    |

# Secure Mobile Phone Storage Solutions (New)

15

| School Sectors       | Post-Primary Schools in the free education scheme                                                                                                                                                                                                                                                  |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Received             | Funding applied for by <ul style="list-style-type: none"><li>• <b>24th June 2025</b> will have be received by the end of <b>June 2025</b>.</li><li>• From July- September 2025 will have been received from October 2025.</li><li>• From October 2025 funding received in December 2025.</li></ul> |
| Purpose              | To support the implementation of measures restricting student access to personal mobile phones during the school day                                                                                                                                                                               |
| Further Information  | FSSU Guideline 41 -2024/2025 (Post Primary)                                                                                                                                                                                                                                                        |
| Income Code          | 3920 <DE Fixtures, Fittings & Equipment Grant Income>                                                                                                                                                                                                                                              |
| Expense Code         | 1421 <Capital: Fixtures, Fittings and Equipment Additions>                                                                                                                                                                                                                                         |
| Unspent Balance Code | 2187 <Mobile Phone Storage Solutions Grant Unspent>                                                                                                                                                                                                                                                |

# Science Implementation Grant (Once-off)

16

| School Sectors                         | Post-Primary Schools in the free education scheme                                                                                                          |
|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Received                               | December 2024                                                                                                                                              |
| Purpose                                | Funding to support the rollout of the revised Leaving Certificate science subjects in the 2025/2026 school year as part of the Senior Cycle Redevelopment. |
| Further Information                    | Financial Guideline 20-2024/2025                                                                                                                           |
| Grant received in advance in 2024/2025 | 2150 <Grants Received in Advance>                                                                                                                          |
| Prepayments in 2024/2025               | 1720 <Prepayments>                                                                                                                                         |
| Income Code in 2025/2026               | 3245 <Science Subject Grant>                                                                                                                               |
| Expense Code in 2025/2026              | 4390 <Science Subject Expense>                                                                                                                             |
| Unspent Balance Code in 2025/2026      | 2171 <Other Non-Capital Ringfenced Grants Unspent>                                                                                                         |

# Science Support Grant (Revised)

17

| School Sectors      | Post-Primary Schools in the free education scheme                                                                     |
|---------------------|-----------------------------------------------------------------------------------------------------------------------|
| Received            | January 2026 (previously paid in June)<br>Grant amount increased from €13 to €25 per student taking subject           |
| Purpose             | To support in the implementation of the revised science subjects.<br>Previously known as Physics and Chemistry Grant. |
| Further Information | Senior Cycle Redevelopment School Information Note August 2025<br>Issue 12                                            |
| Income Code         | 3245 <Science Subject Grant>                                                                                          |
| Expense Code        | 4390<Science Subject Expense>                                                                                         |

# Drama, Film, and Theatre Studies Grant (New)

18

| School Sectors       | Post-Primary Schools in the free education scheme                                                                                                                                                                           |                                                            |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| Grant information    | <b>Two elements:</b> <ol style="list-style-type: none"> <li>1. Annual Drama, Film, and Theatre Studies Implementation Support grant €50</li> <li>2. Grant funding on request to purchase equipment and resources</li> </ol> |                                                            |
| Further Information  | Department of Education and Youth Circular 0064/2025                                                                                                                                                                        |                                                            |
| Received             | <b>Between Dec 2025- Mar 2026</b>                                                                                                                                                                                           | <b>Department funding on request</b>                       |
| Income Codes         | 3170 <Other Subjects Grant>                                                                                                                                                                                                 | 3920 <Capital :Fixtures, Fittings &Equipment Grant Income> |
| Expense Codes        | 4490 <Other Subjects Expense>                                                                                                                                                                                               | 1421 <DE Fixtures, Fittings & Equipment Additions>         |
| Unspent Balance Code | 2171 <Other Non-Capital Ringfenced Grants Unspent>                                                                                                                                                                          | 2173 <Other Capital Ringfenced Grants/ Income Unspent>     |

# Climate Action & Sustainable Development Implementation Support & Establishment Grants (New)

19

|                       |                                                                                                                                                                                        |
|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>School Sectors</b> | <b>Post-Primary Schools (not limited to schools in the free education scheme)</b>                                                                                                      |
| Received              | Between December 2025 & March 2026                                                                                                                                                     |
| Purpose               | <b>Two elements:</b><br>1. Implementation Support Grant €50 per student<br>2. Climate Action and Sustainable Development Establishment Grant<br>Once off payment of €5000 paid Sept 25 |
| Further Information   | Department of Education and Youth Circular 0063/2025                                                                                                                                   |
| Income Codes          | 3245 <Science Subject Grant>                                                                                                                                                           |
| Expense Codes         | 4390 <Science Subjects Expense>                                                                                                                                                        |
| Unspent Balance Codes | 2171 <Other Non-Capital Ringfenced Grants Unspent>                                                                                                                                     |

# Attendance Support Grant

20

|                      |                                                                                                                                                                                                       |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| School Sectors       | Primary, Community & Comprehensive, and Voluntary Secondary Schools in the Free Education Scheme                                                                                                      |
| Received             | December 2025                                                                                                                                                                                         |
| Purpose              | Provided to enable schools to reach and engage individual students and/or groups of children and young people identified as being at risk of educational disadvantage as a result of poor attendance. |
| Further Information  | Financial Guideline P21-2025/2026                                                                                                                                                                     |
| Income Code          | 3290 <Other Non-Capital DE Grant Income>                                                                                                                                                              |
| Expense Code         | Appropriate existing nominal account e.g. 4635 Student Wellbeing Expense, 4770 Trophies and Prizes Expense, 1421 Capital Fixture Fitting and Equipment etc.                                           |
| Unspent Balance Code | 2171 <Other Non-Capital Ringfenced Grants Unspent>                                                                                                                                                    |

# Physical Activity in Teaching & Learning Grant (New)

21

|                       |                                                                                                                                                                                                                                                         |                                                             |
|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| <b>School Sectors</b> | <b>Pilot Scheme – Year 2 Primary, Community &amp; Comprehensive, and Voluntary Secondary Schools in the Free Education Scheme</b>                                                                                                                       |                                                             |
| Received              | Based on application in 24/25 received in 2025/2026                                                                                                                                                                                                     |                                                             |
| Purpose               | <ul style="list-style-type: none"> <li>• Professional learning for teachers</li> <li>• Transport to an off-site physical activity</li> <li>• Substitution cover for planning time</li> <li>• Equipment for sustained use (not capital works)</li> </ul> |                                                             |
| Further Information   | Physical Activity in Teaching and Learning - Pilot Programme 2025 Guidelines for Applications                                                                                                                                                           |                                                             |
| Income Code           | 3290 <Other Non-Capital DE Grant Income>                                                                                                                                                                                                                | 3920 <Capital :Fixtures, Fittings & Equipment Grant Income> |
| Expense Code          | 4914 <Other non-capital DE grant expense>                                                                                                                                                                                                               | 1421 <DE Fixtures, Fittings & Equipment Additions>          |
| Unspent Balance Code  | 2171 <Other Non-Capital Ringfenced Grants Unspent>                                                                                                                                                                                                      | 2173 <Other Capital Ringfenced Grants/ Income Unspent>      |

# Accounting for Schools with Shared campuses

22

School A and B share a School Campus – 2 separate boards of Management

School A (Pays utility bills in full)

Amount owed at 31.08.26 €10,000

**DR Debtor €10,000**

**CR Expense**

Electricity €5,000

Gas €2,750

Water €1,500

Refuse €750

School B (Reimburses School A)

Amount owing @ 31.08.26 €10,000

**Cr Creditor €10,000**

**DR Expense**

Electricity €5,000

Gas €2,750

Water €1,500

Refuse €750

# Accounting for Water Charges

23



Several Schools showing  
no charge 2024/2025

- Schools must pay water charges
- Follow-up with local authorities
- Failure to pay legal action to recover arrears



Disputed or Arrears

- Correct nominal code **5611 Water Rates Expense**
- Accrue for water rates based on normal use
- If disputed or arrears, include note in the accounts

# Bus Escort Grant

## Accounting treatment

24

### Funding Covers

- Wages
- Holiday Pay
- Employer PRSI
- Auto-Enrolment

Administration  
5% allowance

Reconciliation  
Year-end return  
Surplus/deficit

Treatment  
depends on  
Grant timing

|   | Situation at 31 August                                                                                                                                   | Accounting treatment                                                                         | Debit Nominal code                        | Credit Nominal code                                            |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------------------------|
| 1 | -Grant funding for current year exceeds bus escort costs plus administration allowance and<br>-Advance grant for next year received                      | Carry forward the current year surplus <b>and</b> advance as a grant received in advance     | 3294<br>Bus Escort Grant<br><i>Income</i> | 2150<br>Grants received in advance<br><i>Current Liability</i> |
| 2 | Grant funding for current year exceeds bus escort costs plus administration allowance and<br>-Advance grant for next year <b>not</b> received            | Carry forward the current year surplus as a grant received in advance                        | 3294<br>Bus Escort Grant<br><i>Income</i> | 2150<br>Grants received in advance<br><i>Current Liability</i> |
| 3 | -Bus Escort costs plus administration allowance exceeds grant funding for current year and<br>-Balancing/advance grant for next year received            | Carry forward the element of grant received for the next year as a grant received in advance | 3294<br>Bus Escort Grant<br><i>Income</i> | 2150<br>Grants received in advance<br><i>Current Liability</i> |
| 4 | -Bus Escort costs plus administration allowance exceeds grant funding for current year and<br>-Balancing/advance grant for next year <b>not</b> received | Recognise deficit on current year funding as a grant due                                     | 1730<br>Grant Due<br><i>Current Asset</i> | 3294<br>Bus Escort Grant<br><i>Income</i>                      |

# Relevant Contracts Tax (RCT) and VAT

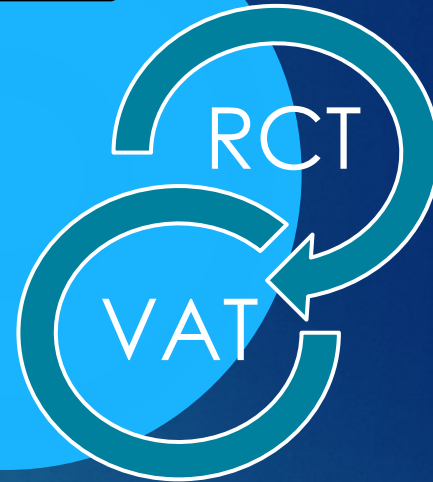
25

All schools must be registered for RCT and VAT for construction operations only

## Principal Contractor

Principal contractors are defined in the legislation (Section 530A, Taxes Consolidation Act 1997 as amended). The definition includes “any board or body established by or under statute ... and funded wholly or mainly out of funds provided by the Oireachtas”. As such, school Boards of Management are principal contractors for the purposes of RCT.

RCT/VAT applies to more than just major building works. It also encompasses alteration, repair, extension, demolition or dismantling of structures or buildings and the alteration or repair of systems including heating, lighting, water, power and ventilation systems.



# Auto-Enrolment



## Governance

- Boards of Management as employers must register with MyFutureFund
- Auto-enrolment may apply to staff paid on the Department payroll e.g teachers providing afterschool study, SNA's working as bus escorts etc

## Accounting

**Employee contribution**  
existing Wage Expense  
codes

**Employer contribution**  
new Employer Pension  
Expense codes

**Payroll liability**  
new Auto-Enrolment  
Pension Control Account

## Grant Funding

- Ancillary Grants including SSSF increased by 1.5% in 2025/2026

# Returning unspent COVID capitation grants

27

- All Covid-19 capitation related unspent balances on the schools balance sheet at the 31st August 2026 should be returned to the Department of Education and Youth at the earliest opportunity.
- Board of Management should be made aware of this.
- Covid capitation grants for PPE, cleaning & additional supervision.
- Does not include the Covid-19 Minor Works Grant
  - Received in years:
    - 2019/2020
    - 2020/2021
    - 2021/2022
    - 2022/2023

## **Part 2: Reporting and Filing Requirements**

# The School External Accountant / Auditor

29

- Prepare annual school accounts – FSSU prescribed format
- Financial report for parents
- Present the school accounts at the board meeting
- Prepare adjustments to the school's trial balance
- Submit school accounts to the FSSU submission portal
- Management letter

# FSSU website resources

30

**FSSU**  
Financial Support  
Services Unit

[Gaeilge](#) | [About Us](#) | [Circulars](#)

CONTACT US



 Remote Support

[Home](#) ▾ [Help](#) ▾ [Training](#) ▾ [FSSU Guidelines](#) ▾ [School Management](#) **External Accountant/Auditors** [Publications](#)

## External Accountants / Auditors

- Preparation of School Accounts ▾
- School Accounts Submission
- Timeline for School Accounts
- Board of Management Authorisation Letter
- Webinar Training for Accountant/Auditor
- Appointment of an External Accountant
- Charities Regulator Annual Report
- Legislative and Regulatory Framework

## External Accountants / Auditors

All boards of management are required to prepare and submit annual accounts in a format set by the FSSU, in line with Department of Education Circulars 0060/2017 and 0002/2018. An external accountant or auditor must be engaged to support this process. Annual accounts must be submitted to the FSSU by 28th February each year. Boards must also verify the financial information submitted on their behalf to the Charities Regulator by 30th June. Guidance and webinar training are available below to support accountants with the preparation of school accounts and the submission process.

### Preparation of School Accounts

Chart of Accounts, Template format, Accounting Treatments, BOM authorisation letter and financial report to parents

### School Accounts Submission

Access the portal, manual and video on submission process, instructions on completing the TB in the portal

### Timeline for School Accounts

### Board of Management



# School Accounts Format

31

[Home](#) [Help](#) [Training](#) [FSSU Guidelines](#) [School Management](#) [External Accountant/Auditors](#) [Publications](#)

Primary School Accounts

Post-Primary

Guideline for preparing school accounts

Accounting Treatments for School Accounts

School Annual Accounts Excel Template

Financial Report to Parents

School Grants

School Accounts Submission

Timeline for School Accounts

Board of Management Authorisation Letter

Webinar Training for Accountant/Auditor

Appointment of an External Accountant

Charities Regulator Annual Report

Legislative and Regulatory Framework

The following resources and templates are provided to assist boards of management and their external accountants/auditor in the preparation and submission of annual school accounts.

**Chart of Accounts**  
Standardised Chart of Accounts that will be used as the basis for the preparation of accounts

**Accounting Treatments**  
Accounting Treatments: to assist with the preparation of school accounts

**School Annual Accounts Excel Template**  
FSSU-designed Excel template that generates a complete set of accounts for board approval and submission

**Financial Report to parents**  
A template financial report to parents to be prepared by the accountant as part of the year end process

**Guideline on Preparation of School Accounts**  
Guidance for accountants/auditors on the preparation and submission of annual accounts

**Accounting Policies for the Preparation of School Accounts**  
Sample accounting policies for the preparation of school accounts

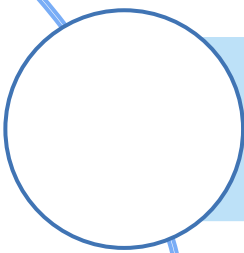
**Signatories for School Accounts**  
Board members required to sign off on the annual financial accounts

**School Grants**  
View guidance on school grants (Topics Section)

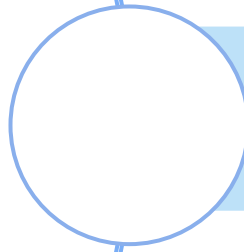
 **FSSU**  
Financial Support  
Services Unit

# Preparing school accounts

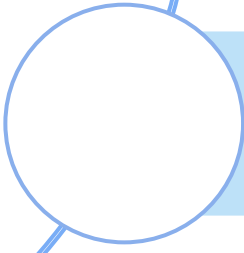
32



Approved by the Department of Education and Youth



FSSU Chart of Accounts



Sample School Accounts

# Accountants Report Template

33



POST-PRIMARY

[About Us](#)

[Circulars](#)

[Search A-Z](#)

[Publications](#)

[Vacancies](#)

[CONTACT US](#)

Search

Search



Remote Support

[Home](#)



[Topics](#)



[Training](#)



[Guidelines](#)



[School Management](#)



[External Accountants/Auditors](#)

FSSU > Post-Primary > External Accountants / Auditors > Preparation of School Accounts > School Annual Accounts Excel Template

PRINT

## External Accountants/ Auditors

### Preparation of School Accounts



[Chart of Accounts](#)

[Guideline on Preparation of School Accounts](#)

[Accounting Treatments for School Accounts](#)

[School Annual Accounts Excel Template](#)

## School Annual Accounts Excel Template

### Recommended Accounts Format

- > [Accountant Report Master Template 2025/2026](#)
- > [Irish version-Accountant Report Master Template 25/26](#)
- > [Video on how to complete the accountant report template](#)



### Trial Balance upload Process

- > [View video](#)
- > [View Slides](#)

## School Annual Accounts Excel Template

### Recommended Accounts Format

- > Accountant Report Master Template 2025/2026
- > Irish version-Accountant Report Master Template 25/ 26
- > Video on how to complete the accountant report template

### Trial Balance upload Process

- > View video 
- > View Slides
  - **Option 1** – Copy and Paste Trial Balance in the specified Tab
- > Accounts Manual Import
  - **Option 2** – Enter amounts beside the Nominal Codes in the specified Tab
- > Accounts Manual COA Import
  - **Comparisons** – Copy and Paste Trial Balance in the specified Tab
- > Accounts Import Comparisons

# Financial Report for Parents (page 1)

35

## Financial Report to Parents

Summary Financial Statement for the School Year 20XX/20XX

|                                 |                                          |   |
|---------------------------------|------------------------------------------|---|
|                                 |                                          | € |
| <b>Income</b>                   |                                          |   |
| Department of Education Funding |                                          | 0 |
| Other State Funding             |                                          | 0 |
| School Income                   | Parent Voluntary Contributions           | 0 |
|                                 | Rental School Property                   | 0 |
|                                 | Fundraising & Parents Association Income | 0 |
|                                 | Other Income                             | 0 |
| <b>Total Income</b>             |                                          | 0 |

# Financial Report for Parents (page 2)

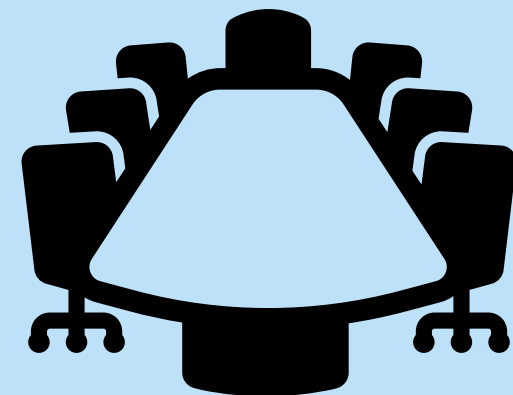
36

| Financial Report to Parents                               |                                       |   |
|-----------------------------------------------------------|---------------------------------------|---|
| Summary Financial Statement for the School Year 20XX/20XX |                                       |   |
| Capital Projects                                          |                                       |   |
|                                                           |                                       | € |
| Income                                                    | Department Capital Grants Income      | 0 |
|                                                           | Other Capital Income                  | 0 |
|                                                           | Other State Capital Income            | 0 |
|                                                           |                                       | 0 |
| Expenditure                                               | Department Capital Grants Expenditure | 0 |
|                                                           | Other Capital Expenditure             | 0 |
|                                                           | Other State Capital Expenditure       | 0 |
|                                                           |                                       | 0 |
| Surplus (Deficit) for the year                            |                                       | 0 |

# Presenting the accounts to the board/manager

37

- Present accounts at board of management meeting
- Communicate to board if accounts showing a deficit
- Management letter outlining areas for improvement
- Approval of Accounts
- Primary Schools – Chairperson and treasurer
- Post-primary Schools – Chairperson and another board member
- (Principal not a member of the board in Voluntary secondary or Comprehensive schools)



# Year End Adjustments

38

- Provide year-end journals to schools
- Allows those schools to roll forward to a new accounting period and upload budgets etc
- Provide assistance with posting these adjustments if necessary.



# Recommended timeline preparation & submission

39

| Stages of School Annual Accounts Preparation                                                    | Suggested Deadline Date             |
|-------------------------------------------------------------------------------------------------|-------------------------------------|
| School provides all necessary financial information to the External School Accountant / Auditor | 30 <sup>th</sup> of September       |
| 1 <sup>st</sup> draft of annual accounts are sent to Board for review                           | November 30 <sup>th</sup>           |
| Final accounts are formally ratified by the Board                                               | December 31 <sup>st</sup>           |
| External School Accountants/Auditors submits the accounts on the FSSU portal.                   | At latest February 28 <sup>th</sup> |

# Overview of the Submission Process

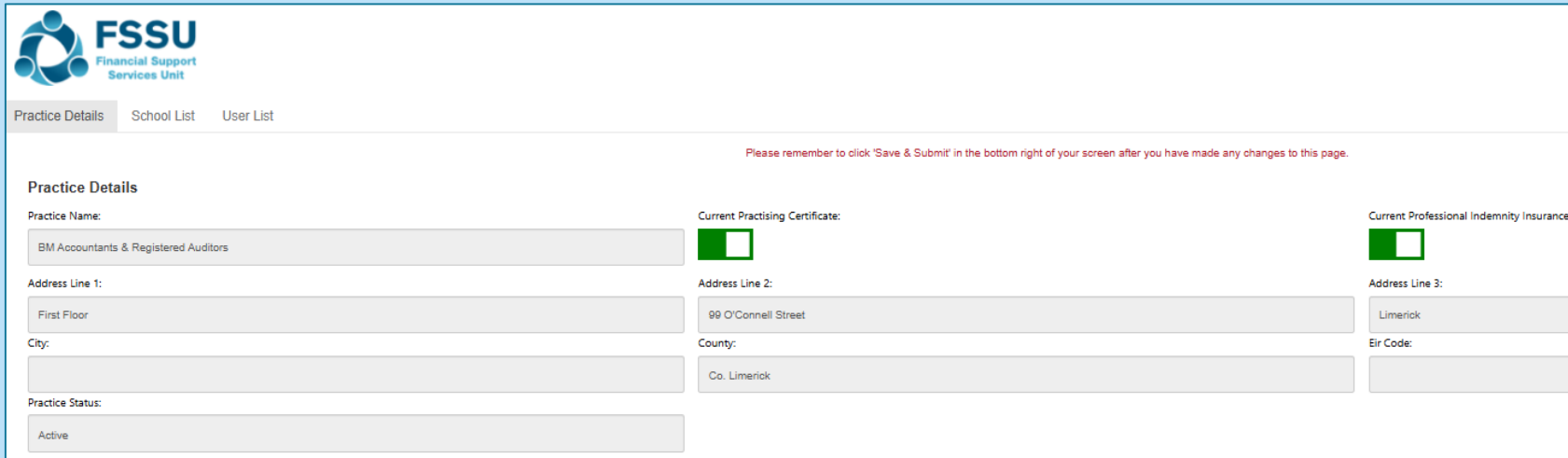
40

- Engagement partner – Main point of contact
- Review of practice details
- Practising Certificate
- Professional Indemnity Insurance
- Users details
- School details
- Board of Management authorisation letter
- The final trial balance
- A PDF copy of the approved board of management annual account



# Submission process -Update

- Any changes to engagement partner/practice details
- Contact FSSU at [support@fssu.ie](mailto:support@fssu.ie)



The screenshot shows the 'Practice Details' form in the FSSU system. The form is titled 'Practice Details' and includes a navigation bar with 'Practice Details', 'School List', and 'User List'. A red warning message states: 'Please remember to click 'Save & Submit' in the bottom right of your screen after you have made any changes to this page.' The form fields are organized into three columns:

| Field                                     | Value                                |
|-------------------------------------------|--------------------------------------|
| Practice Name:                            | BM Accountants & Registered Auditors |
| Current Practising Certificate:           | <input checked="" type="checkbox"/>  |
| Current Professional Indemnity Insurance: | <input checked="" type="checkbox"/>  |
| Address Line 1:                           | First Floor                          |
| Address Line 2:                           | 99 O'Connell Street                  |
| Address Line 3:                           | Limerick                             |
| City:                                     |                                      |
| County:                                   | Co. Limerick                         |
| Eir Code:                                 |                                      |
| Practice Status:                          | Active                               |

# Access the FSSU portal

42



## Welcome to the Financial Support Services Unit

In accordance with DES Circulars 60/2017 and 02/2018, the FSSU supports boards of management in the Community & Comprehensive, Primary and Voluntary Secondary School sectors. The FSSU supports boards of management in complying with the provisions of the Education Act 1998 in terms of transparency, accountability, and financial responsibility for State and other funding. The FSSU also supports boards of management in meeting their compliance requirements to other regulatory and statutory bodies. The FSSU is fully funded by the Department of Education and is hosted by the Secretariat of Secondary Schools Ltd.

> [FSSU COVID-19 Updates](#)

[PRIMARY](#)

[POST-PRIMARY](#)



[Gaeilge](#) | [About Us](#) ▼ | [Circulars](#)

[CONTACT US](#)

[Search](#)



[Home](#) ▼ [Help](#) ▼ [Training](#) ▼ [FSSU Guidelines](#) ▼ [Boards of Management](#) ▼ [External Accountant/Auditors](#) ▼ [Publications](#)

# Board of Management Authorisation Letter

43

**FSSU**  
Financial Support  
Services Unit

POST-PRIMARY

About Us | Circulars | Search A-Z | Publications | Vacancies

CONTACT US

Search

Remote Support

Home | Topics | Training | Guidelines | School Management | External Accountants/Auditors

FSSU > Post-Primary > External Accountants / Auditors > BOM Accounts Authorisation Letter

PRINT

## External Accountants/ Auditors

Preparation of School Accounts

School Accounts Submission

Timeline for School Accounts

BOM Accounts Authorisation Letter

Webinar Training for Accountant/Auditor

Appointment of an External Accountant

## BOM Accounts Authorisation Letter

The BOM accounts authorisation letter is to be completed by the board of management which will allow the external accountant/auditor to file data to the online portal which is required from boards of management by the Charities Regulator and the Central Statistics Office.

**\*\*Please note this letter does not need to be submitted to the FSSU and should be retained by the accountant for their records\*\***

- BOM Authorisation Letter for 2024/2025 accounts (pdf)
- Daingniú-Eolais-Bórd-Bainistíochta 2023/2024

## 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.

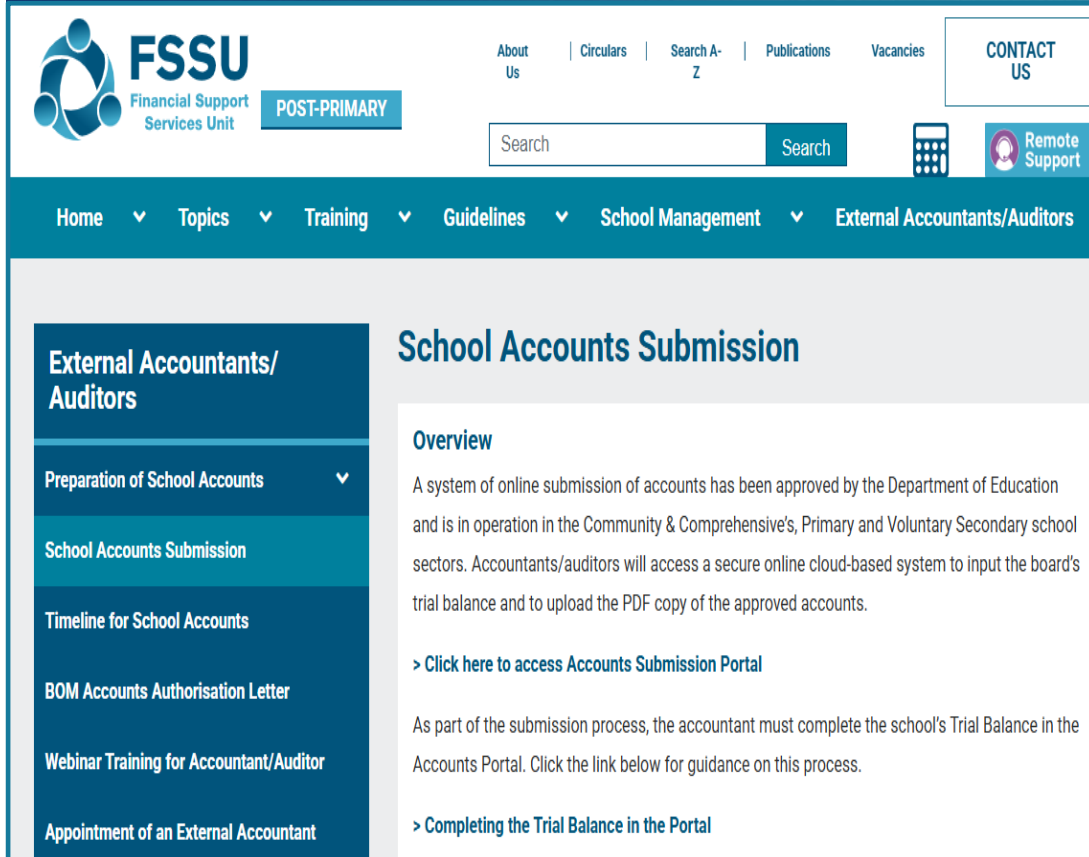
# Board of Management Authorisation Letter

## -Changes

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.

# Submission process recourses

45



The screenshot shows the FSSU Financial Support Services Unit website. The header includes the FSSU logo, navigation links (About Us, Circulars, Search A-Z, Publications, Vacancies, CONTACT US), a search bar, and a Remote Support icon. The main navigation menu includes Home, Topics, Training, Guidelines, School Management, and External Accountants/Auditors. The left sidebar lists: External Accountants/Auditors, Preparation of School Accounts, School Accounts Submission (highlighted), Timeline for School Accounts, BOM Accounts Authorisation Letter, Webinar Training for Accountant/Auditor, and Appointment of an External Accountant. The main content area is titled 'School Accounts Submission' and contains an 'Overview' section with text about the online submission system and a link to 'Click here to access Accounts Submission Portal'. Below this, it states that accountants must complete the school's Trial Balance and provides a link to 'Completing the Trial Balance in the Portal'.

**External Accountants/Auditors**

- Preparation of School Accounts
- School Accounts Submission**
- Timeline for School Accounts
- BOM Accounts Authorisation Letter
- Webinar Training for Accountant/Auditor
- Appointment of an External Accountant

## School Accounts Submission

### Overview

A system of online submission of accounts has been approved by the Department of Education and is in operation in the Community & Comprehensive's, Primary and Voluntary Secondary school sectors. Accountants/auditors will access a secure online cloud-based system to input the board's trial balance and to upload the PDF copy of the approved accounts.

> [Click here to access Accounts Submission Portal](#)

As part of the submission process, the accountant must complete the school's Trial Balance in the Accounts Portal. Click the link below for guidance on this process.

> [Completing the Trial Balance in the Portal](#)

## Additional Resources

- > User manual for accounts portal
- > View online annual submission video
- > View slides for online submission video



# Trial Balance

46

- Trial balance import options
- Import from excel
- Manual input



# Trial Balance – Import from excel

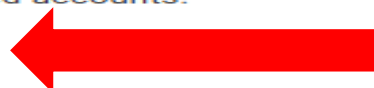
47

## School Accounts Submission

### Overview

A system of online submission of accounts has been approved by the Department of Education and is in operation in the Community & Comprehensive's, Primary and Voluntary Secondary school sectors. Accountants/auditors will access a secure online cloud-based system to input the board's trial balance and to upload the PDF copy of the approved accounts.

> [Click here to access Accounts Submission Portal](#)



As part of the submission process, the accountant must complete the school's Trial Balance in the Accounts Portal. Click the link below for guidance on this process.

> [Completing the Trial Balance in the Portal](#)

The board of management's annual accounts will be accompanied by a separate confirmation letter completed by the board. The template for this letter can be found below. This will allow the accountant/auditor to submit data to the online portal which is required by the Charities Regulator and the Central Statistics Office. This process will ensure compliance for the board with the Department of Education, the Central Statistics Office and the Charities Regulator.

In order to complete the submission process, the accountant/auditor must hold a current Practicing Certificate, have Professional Indemnity Insurance and be a member of a Prescribed Accountancy Body under the supervision of IAASA.

> [Board of Management Authorisation letter](#)

**The deadline for the submission of the annual accounts is the 28th February.**

### Additional Resources

> [User manual for accounts portal](#)

> [View online annual submission video](#)

# Trial Balance – Import from excel

48

## Completing the Trial Balance in the Portal

As part of the submission process, the accountant must complete the school's **Trial Balance** in the Accounts Portal. There are **two ways** to do this:

### Option 1 – Manual Entry in the Portal

- Open the **Trial Balance** page in the portal.
- Type in the figures directly beside the relevant nominal codes.

### Option 2 – Upload an Excel Trial Balance to the Portal

You can upload the TB in Excel format using one of the two import templates:

#### A. Excel Import Template – Copy & Paste of the COA codes and account balances

- Download the template.
- Copy and paste the TB from your accounting software into the "Copy & Paste" tab.
- Save and upload to the portal.  
    > 12345G Portal Manual Import  
    (replace the sample Roll No. with the actual schools Roll no)

#### B. Excel Import Template – COA prepopulated, enter account balances

- Download the template.
- Enter the amounts beside the nominal codes in the "Manual Entry" tab.
- Save and upload to the portal.  
    > 12345G Portal COA Import  
    (replace the sample Roll No. with the actual schools Roll no)

# Trial Balance – Import from excel

49

## Completing the Trial Balance in the Portal

As part of the submission process, the accountant must complete the school's **Trial Balance** in the Accounts Portal. There are **two ways** to do this:

### Option 1 – Manual Entry in the Portal

- Open the **Trial Balance** page in the portal.
- Type in the figures directly beside the relevant nominal codes.

### Option 2 – Upload an Excel Trial Balance to the Portal

You can upload the TB in Excel format using one of the two import templates:

#### A. Excel Import Template – Copy & Paste of the COA codes and account balances

- Download the template.
- Copy and paste the TB from your accounting software into the "Copy & Paste" tab.
- Save and upload to the portal.

> [12345G Portal Manual Import](#)

(replace the sample Roll No. with the actual schools Roll no)

#### B. Excel Import Template – COA prepopulated, enter account balances

- Download the template.
- Enter the amounts beside the nominal codes in the "Manual Entry" tab.
- Save and upload to the portal.

> [12345G Portal COA Import](#)

(replace the sample Roll No. with the actual schools Roll no)

|    | A            | B              | C |
|----|--------------|----------------|---|
| 1  | Roll No      | 12345G         |   |
| 2  | Nominal Code |                |   |
| 3  | Nominal Code | Final Accounts |   |
| 4  |              | 0.00           |   |
| 5  |              | 0.00           |   |
| 6  |              | 0.00           |   |
| 7  |              | 0.00           |   |
| 8  |              | 0.00           |   |
| 9  |              | 0.00           |   |
| 10 |              | 0.00           |   |
| 11 |              | 0.00           |   |
| 12 |              | 0.00           |   |
| 13 |              | 0.00           |   |
| 14 |              | 0.00           |   |
| 15 |              | 0.00           |   |
| 16 |              | 0.00           |   |
| 17 |              | 0.00           |   |
| 18 |              | 0.00           |   |
| 19 |              | 0.00           |   |
| 20 |              | 0.00           |   |

# Trial Balance – Import from excel

50

## Completing the Trial Balance in the Portal

As part of the submission process, the accountant must complete the school's **Trial Balance** in the Accounts Portal. There are **two ways** to do this:

### Option 1 – Manual Entry in the Portal

- Open the **Trial Balance** page in the portal.
- Type in the figures directly beside the relevant nominal codes.

### Option 2 – Upload an Excel Trial Balance to the Portal

You can upload the TB in Excel format using one of the two import templates:

#### A. Excel Import Template – Copy & Paste of the COA codes and account balances

- Download the template.
- Copy and paste the TB from your accounting software into the "Copy & Paste" tab.
- Save and upload to the portal.

> 12345G Portal Manual Import

(replace the sample Roll No. with the actual schools Roll no)

#### B. Excel Import Template – COA prepopulated, enter account balances

- Download the template.
- Enter the amounts beside the nominal codes in the "Manual Entry" tab.
- Save and upload to the portal.

> 12345G Portal COA Import

(replace the sample Roll No. with the actual schools Roll no)

|    | A            | B              | C |
|----|--------------|----------------|---|
| 1  | Roll No      | 12345G         |   |
| 2  | Nominal Code |                |   |
| 3  | Nominal Code | Final Accounts |   |
| 4  | 3010         | 0.00           |   |
| 5  | 3020         | 0.00           |   |
| 6  | 3021         | 0.00           |   |
| 7  | 3022         | 0.00           |   |
| 8  | 3030         | 0.00           |   |
| 9  | 3050         | 0.00           |   |
| 10 | 3100         | 0.00           |   |
| 11 | 3130         | 0.00           |   |
| 12 | 3140         | 0.00           |   |
| 13 | 3150         | 0.00           |   |
| 14 | 3155         | 0.00           |   |
| 15 | 3160         | 0.00           |   |
| 16 | 3170         | 0.00           |   |
| 17 | 3171         | 0.00           |   |
| 18 | 3190         | 0.00           |   |
| 19 | 3200         | 0.00           |   |
| 20 | 3210         | 0.00           |   |
| 21 | 3220         | 0.00           |   |

# Trial Balance – Import from excel

51



Back

Save

Export

Import TB

Submit

User Details School Details **Fixed Asset** Current Asset Current Liability Long Term Liabilities Capital & Reserves Income Expenditure Charities Regulator Covid Supports

Final Accounts Upload

| Nominal | Description                                         | Type        | Debit     | Credit |
|---------|-----------------------------------------------------|-------------|-----------|--------|
| 1400    | Capital: Land and Buildings Cost B/Fwd              | Fixed Asset | € 500,000 | €      |
| 1401    | Capital: Land and Buildings Additions               | Fixed Asset | €         | €      |
| 1402    | Capital: Land and Buildings Disposals               | Fixed Asset | €         | €      |
| 1410    | Accumulated Depreciation : Land and Buildings B/Fwd | Fixed Asset | €         | €      |
| 1411    | Depreciation: Land and Buildings Current Year       | Fixed Asset | €         | €      |
| 1412    | Depreciation: Land and Buildings on Disposal        | Fixed Asset | €         | €      |

8 / 11 Mandatory Fields Outstanding

Final Accounts Not Uploaded

Hide Zeros

0

€ 650,605

€ 650,605

Balanced trial balance

# Final Accounts Upload Accounts

52

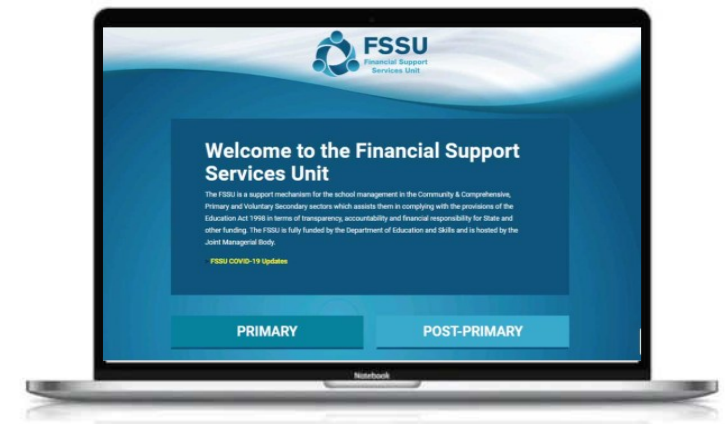
- Maximum file size 10MB
- Only pdf of signed accounts
- Physically/electronically signed (not type signed) by:
- Primary Schools – Chairperson and treasurer or a member of the board nominated by the chairperson
- Post-primary Schools – Chairperson and another board member
- In Voluntary Secondary & Comprehensive schools the Principal is not a member of the board

# The Online Portal

53

- Portal Open Date for submission of the 2025/2026 annual return
- 01st September 2026

For more information visit our website [www.fssu.ie](http://www.fssu.ie)



# Annual Return to the Charities Regulator

54

- The board is required to verify the information submitted to the FSSU by the external accountant/auditor by the 30th June each year.
- The authorised filer for the school logs onto the Charities Regulator account and confirms information.
- Accuracy of data to minimise changes.



An Rialálaí  
Carthanas

Charities  
Regulator



Thank you for joining the  
webinar  
If you have any further  
questions  
please telephone or email us  
Primary 01 910 4020  
Post Primary 01 269 0677  
Email [support@fssu.ie](mailto:support@fssu.ie)