

**Annual Financial Accounts for Primary Schools to  
be prepared by External School Accountant**

**Ballymore Primary School, Dublin**

**Accountant's Report**

**FOR THE YEAR 1 SEPTEMBER 2018 TO 31 AUGUST 2019**

---

# Ballymore Primary School, Dublin

## Contents

---

	<b>Page</b>
Accountant's Report	1
Income and Expenditure Account	2
Balance Sheet	3
Notes to the Accounts	4
Detailed Income and Expenditure Account	5-9
Detailed Balance Sheet	10-11
Financial Report to Parents	12-13

---

**Ballymore Primary School, Dublin****General Information**

---

School Name

School Address

Roll Number

12345N

Pupil enrolment for the year

Patron

Name  
Address

Trustee (where applicable)

Name  
Address

Accountant

Name  
Email  
Address

Bankers

Name  
Address

**Ballymore Primary School, Dublin**

**ACCOUNTANT'S REPORT ON THE ACCOUNTS TO THE BOARD OF  
MANAGEMENT OF BALLYMORE PRIMARY SCHOOL  
FOR THE YEAR ENDED 31 AUGUST 2019**

As described on page 3, you have approved the accounts for the year ended 31 August 2019 set out on pages 2 to 5. In accordance with your instructions, we have compiled these accounts from the accounting records and information and explanations supplied to us.

Name of External Accountant

Address

Date:

## Ballymore Primary School, Dublin

### Income and Expenditure Account for the year ended 31 August 2019.

	<b>Actual</b> 2018/2019	<b>Actual</b> 2017/2018
Total Income		
Total Expenditure		
Surplus / Deficit		
<b>Opening Balance</b>		
<b>Closing Balance</b>		

# Ballymore Primary School, Dublin

## Balance Sheet as at 31 August 2019

Actual  
2018/2019      Actual  
2017/2018

### 1. Fixed Assets

Note 2

Fixtures and Fittings  
ICT Infrastructure

### 2. Current Assets

Debtors and prepaid expenses  
Cash at Bank and in hand

Note 3

### 3. Current Liabilities

Creditors and accrued expenses

Note 4

### 4. Net Current Assets (2 - 3)

### 5. Total Assets Less Current Liabilities (1 + 4)

### Financed by:

### 6. Contribution towards the Cost of Fixed Assets

Note 5

### 7. Surplus/Deficit on Income and Expenditure Account

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member

Date: \_\_\_\_\_

## Notes to Financial Statements

1. Accounting Policies: Depreciation, Unspent Government Grants, etc.

### Depreciation Policy

Items are valued at cost less depreciation based upon the straight-line methodology.

Fixtures and Fittings are depreciated over a five year useful life.

ICT equipment is depreciated over a three year useful life.

### Unspent Government Grants

Specific Government Grants are deferred only if fulfilment of the conditions is incomplete i.e. it cannot be recognised in the year of receipt if the monies have not been allocated against the reason for the grant being given.

Specific Government Grants are considered a liability until spent. Only the portion of grants expended is shown as Income, with the unexpended balance shown as a liability.

2. Fixed Assets: Cost, Additions, Depreciation, Net Book Value.

Example:

	Fixtures and Fittings	ICT Infrastructure	Total
	2018/2019	2018/2019	2018/2019
<b>Opening Balance</b>	-	-	-
Additions	10,000	9,000	19,000
Disposals	-	-	-
Depreciation	-2,000	-3,000	-5,000
<b>Closing Balance</b>	8,000	6,000	14,000
Accumulated Depreciation	-	-	-
<b>Net Book Value</b>	<b>8,000</b>	<b>6,000</b>	<b>14,000</b>

3. Debtors and Prepaid Expenses

4. Creditors and Accrued Expenses

Example:

Unspent Grants	01-Sep-18	Government Grants Received	Recognised in Expenditure	Recognised in Fixed Assets	31-Aug-19
DEIS Grant	0.00	10,000.00	10,000.00	0.00	0.00
Book Grant	0.00	6,500.00	6,500.00	0.00	0.00
ICT Grant	0.00	15,000.00	3,000.00	9,000.00	3,000.00
Special Education Equipment	0.00	0.00	0.00	0.00	0.00
DSP Grants - School Meals Grant	0.00	0.00	0.00	0.00	0.00
	<b>0.00</b>	<b>31,500.00</b>	<b>19,500.00</b>	<b>9,000.00</b>	<b>3,000.00</b>

5. Contribution towards the cost of fixed assets: DES Capital Grants, Fund-raising, Donations, Patron/Trustee Contributions, etc.



# Ballymore Primary School

## Detailed Income and Expenditure Account for the year ended 31 August 2019

<b>Income</b>	<b>Actual 18/19</b>	<b>Actual 17/18</b>
---------------	-------------------------	-------------------------

### **1. Department of Education & Skills Income**

3010	Capitation Grant
3020	DEIS Grant
3050	Ancillary Services Grant
3051	Book Rental/Loan Scheme DEIS
3052	Book Rental/ Loan Scheme Non DEIS
3150	School Book Grant DEIS
3153	School Book Grant Non DEIS
3230	ICT Infrastructure Grant
3270	Home School Community Liaison
3275	Minor Works Grant - Non Capital
3290	Other Non Capital DES Grants
3291	Scoileanna Lan Ghaeilge
3292	Standardised Testing Grant
3293	July Provision
3294	Bus Escort Grant

#### **Total DES Income**

### **2. Other State Income**

3295	Department of Children and Youth Affairs
3296	Department of Social Protection Grants - School Meals Grant
3297	Erasmus
3298	HSE Funding
3299	Other State Funding
3300	Special Educational Equipment

#### **Total Other State Income**

## Detailed Income and Expenditure Account for the year ended 31 August 2019

	<b>Actual 18/19</b>	<b>Actual 17/18</b>
<b>3. School Generated Income</b>		
3330 Book Rental Receipts		
3350 Hall Rental Income		
3520 School Musical/Drama		
3530 School Tours		
3531 School Swimming		
3535 Pupils Insurance		
3540 Pre-School Income		
3570 Other School Generated Income		
3571 Other School Activities		
3572 School Arts & Crafts		
3573 School Irish Dance		
3574 Restricted School Fundraising (Non Capital)		
3575 Unrestricted School Fundraising (Non Capital)		

### **Total School Generated Income**

<b>4. Other Income</b>		
3650 Voluntary Contributions		
3700 Parents Councils / Association Funding		
3770 Insurance Claim		
3800 Bank Interest Received		
3840 Amortisation of Grants		
3850 Other Income		
3851 Designated Income (Non Capital)		
3852 Restricted External Fundraising (Non Capital)		
3853 Unrestricted External Fundraising (Non Capital)		

### **Total Other Income**

## **TOTAL INCOME**

## Detailed Income and Expenditure Account for the year ended 31 August 2019

### Expenditure

	Actual 18/19	Actual 17/18
<b>5. Education Salary</b>		
4192 Additional Superannuation Contribution		
4194 July Provision		
4195 July Provision - PAYE/PRSI/USC/LPT		
4196 Bus Escort		
4197 Bus Escort - PAYE/PRSI/USC/LPT		

### Total Education Salary

### 6. Education Other Expenditure

4310 Teaching Aids		
4350 School Arts & Crafts		
4620 Teacher In-service& Training		
4640 Library		
4690 Bus Hire		
4710 School Tours		
4720 School Musical/Drama		
4730 School Book Grant		
4770 Trophies & Prizes		
4810 Home School Community Liaison		
4815 School Excellence Fund - Step Up Project		
4910 Other Educational Expenses		
4911 Department of Children and Youth Affairs Activities		
4912 Department of Social Protection Grants - School Meals Grant		
4913 Erasmus		
4914 Other Non Capital DES Grants		
4915 Other School Activities		
4916 Pupils Insurance		
4917 Standardised Testing		
4918 Designated Expenditure (Non Capital)		
4919 Special Educational Equipment		
4920 School Irish Dance		
4921 School Swimming		
4922 Restricted School Fundraising Expenses (Non Capital)		
4923 Restricted External Fundraising Expenses (Non Capital)		
4924 Unrestricted External Fundraising Expenses (Non Capital)		
4925 Unrestricted School Fundraising Expenses (Non Capital)		
4926 Other Educational Wages		
4930 Pre-School Expenditure		

### Total Education Other Expenditure

## Detailed Income and Expenditure Account for the year ended 31 August 2019

	Actual 18/19	Actual 17/18
<b>7. Repairs, Maintenance &amp; Establishment</b>		
5010 Caretakers Wages		
5031 Caretakers - PAYE/PRSI/USC/LPT		
5110 Cleaners Wages		
5111 Cleaners - PAYE/PRSI/USC/LPT		
5150 Contract Cleaners		
5170 Cleaning Materials		
5310 Repairs - Buildings/Grounds		
5315 Minor Works Grant- Non Capital		
5350 Repairs - Furniture, Fittings, Equipment		
5400 Security		
5450 Insurance		
5510 Heating		
5550 Light and Power		
5610 Rent and Rates		
5700 Licence Fee to Patron / Trustee		
5800 Other Repairs & Maintenance		
<b><u>Total Repairs, Maintenance &amp; Establishment</u></b>		

## **8. Administration**

6010 Secretaries Wages		
6051 Secretaries - PAYE/PRSI/USC/LPT		
6100 Staff Recruitment		
6150 Advertising / Public Relations		
6210 Postage		
6250 Telephone		
6300 Stationery		
6305 Photocopying Expenses		
6350 Office Equipment		
6355 ICT Non Capital		
6400 External Accounting Fee		
6450 Other Professional Fees		
6500 Travel & Subsistence		
6600 Principal's Expenses		
6650 Board of Management Expenses		
6700 Annual Subscriptions		
6730 In-School Administration System		
6731 Accounting / Payroll Software		
6750 Donations		
6755 Medical and First Aid		
6780 Staff Room Expenses		
6800 Hospitality		
6900 Other Administration Expenses		
<b><u>Total Administration Expenses</u></b>		

**Detailed Income and Expenditure Account for the year ended 31 August 2019**

	<b>Actual 18/19</b>	<b>Actual 17/18</b>
<b>9. Financial</b>		
7300 Leasing		
7400 Bank Interest & Charges Paid		

**Total Financial**

**10. Depreciation**

8000 Annual Depreciation - Buildings		
8020 Annual Depreciation - Fixtures and Fittings		
8060 Annual Depreciation - ICT Infrastructure		

**Total Depreciation**

**TOTAL EXPENDITURE**

**SURPLUS / DEFICIT**

**N.B. All schools are required to classify all items of income and expenditure in accordance with the layout shown above. Netting off Income and Expenditure is not permissible.**

# Ballymore Primary School

## Detailed Balance Sheet for the year ended 31 August 2019.

		<b>Actual 18/19</b>	<b>Actual 17/18</b>
<b>Fixed Asset</b>			
1400	Land & Buildings		
1410	Accumulated Depreciation Land and Buildings		
1420	Fixtures and Fittings		
1430	Accumulated Depreciation: Fixtures and Fittings		
1460	ICT Infrastructure		
1470	Accumulated Depreciation ICT Infrastructure		
<b>Current Asset</b>			
1700	Sales Ledger Control		
1720	Prepayments		
1800	Current Account 1		
1801	Current Account 2		
1802	Current Account 3		
1803	School Meal Account		
1810	Deposit Account		
1820	Parents Council/Association Bank Account		
1850	Credit Card Account		
1870	Online Payment Solution Clearing Account		
1900	Petty Cash A/c		
1950	Cash Control Account		
<b>Current Liability</b>			
2100	Purchase Ledger Control		
2105	School Income Received in Advance		
2150	Other Unspent Grants		
2160	Book Grant Unspent		
2170	Unspent School Excellence Fund - Step Up Project		
2200	Net Wages Control		
2230	Additional Superannuation Control Account		
2250	PAYE/PRSI Control		
2260	VAT Control Account		
2270	RCT Control Account		
2300	Creditors		
2310	Bank Loans		
2320	Loan		
2330	Leasing		
2440	Accruals		

## Detailed Balance Sheet for the year ended 31 August 2019.

	<b>Actual 18/19</b>	<b>Actual 17/18</b>
<b>Capital &amp; Reserves</b>		
2700 Retained Surplus / (Deficit) Current Year		
2710 Profit Brought Forward Previous Year		
2800 Restricted Reserves		
2810 Unrestricted Reserves		
2820 Designated Funds Reserves		
3900 DES Building Grant Income		
3901 Building Fundraising Capital Income		
3902 Parents Contribution Capital Income		
3905 Acc. Amortisation Capital Grant		
3920 DES Equipment Grants		
3925 Acc. Amortisation Equipment Grants		
3940 DES Building Grant Expense		
3960 Building Fundraising Capital Expense		
3970 Parents Contribution Capital Expense		
3990 Patron / Trustee Contribution		

\_\_\_\_\_

## Ballymore Primary School

### Financial Report to Parents

#### Summary Financial Statement for the School Year 2018/2019

		€
<b>Income</b>		
Department of Education and Skills Funding		0
Other State Funding		0
School Income	Parent Voluntary Contributions	0
	Rental School Property	0
	Fundraising	0
	Parents Association	0
	Other Income	0
<hr/>		
<b>Total Income</b>		<b>0</b>
<b>Expenditure</b>		
Education Expenditure	Classroom Materials and Teaching Aids	0
	All Other Education Related Expenditure	0
School Maintenance	Light, Heat and Power	0
	Insurance	0
	Cleaning and Waste Disposal	0
	Rent, Rates and Local Charges	0
	All Other Caretaking and Maintenance	0
School Administration	Secretarial and Administration	0
	Photocopying	0
Financial	Bank Charges, Interest, Leasing	0
<hr/>		
<b>Total Expenditure</b>		<b>0</b>
<hr/>		
<b>Surplus (Deficit) for the year</b>		<b>0</b>



**Ballymore Primary School**

**Financial Report to Parents**

**Summary Financial Statement for the School Year 2018/2019**

**Capital Projects**

Income	Department Grants	0
	Other Income	0
Less: Expenditure		0
<b>Surplus (Deficit) carried forward for the year</b>		<b>0</b>