**Account Preparation - Year End Checklist**

Before you send your end of year accounts to your accountant for submission to FSSU, please ensure you have completed the following checklist.

**Action**

**Completed**

**Bank Statements for all banks accounts - ensure all bank accounts are reconciled up to 31st August each year**

**School Receipts – school income received for next academic year should be analysed and reported to accountant**

**Purchase Invoices – supporting documentation for each payment made and filed in order of date paid and**

**Insurance Documents – if requested by accountant**

**Capital Projects – full details of any capital works being undertaken by the school**

**Revenue Commissioners – a schedule of returns and payments for payroll taxes and VAT / RCT made**

**Payroll reports – a gross to net report showing details of all employees who have been paid for the year**

**Fixed Asset Register – any additions /disposals for capital equipment purchase /disposed during the year**

**Board of Management Confirmation Letter – completed and signed by the chairperson and treasurer of the board**

**Timeline Guide for Board of Management**

Please use the below dates as a guide for your board of management timeline.

|  |  |
| --- | --- |
| **Date** | **Action** |
| **30th September** | The board provides all financial information to the external accountant for the school year August 31st |
| **30th November** | The draft annual accounts are returned by the accountant |
| **31st December** | Accounts are reviewed and approved by the board and signed by the chairperson and one other board member |
| **28th February** | Accountant submits the accounts to the FSSU and uploads a pdf copy of the approved annual accounts |

You can find more information on our website **www.fssu.ie**

If you have any questions, please telephone **01 910 4020**

Email **primary@fssu.ie** 