

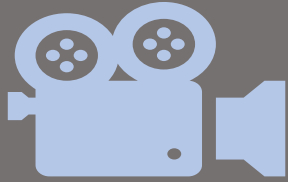


FSSU – Preparation and Submission of School Accounts 2023/2024

September 2024



Webinar



Recording



Email



Handouts



www.fssu.ie

Q&A

Questions



Welcome
Thank you for joining us

Agenda

Part 1: Financial Update

- Updated Chart of Accounts
- Department of Education Grants
- Accounting Treatments
- COVID-19 grants unspent
- ERR



Agenda

Part 2: Reporting & filling requirements

- Recommended timeline for school accounts
- School accounts format
- Financial reports to parents
- Charities Regulator annual return



Agenda

Part 3: Online submission process

- Board of management authorisation letter
- Overview of the portal including review of practice details, adding new users, removing old users importing the trial balance



Agenda





Part 1: Financial Update

Chart of Accounts

Chart of Accounts for 2023/2024 (Revised September 2023)

Effective for the year ended 31st August 2024

FSSU Chart of Accounts

Revised September 2023
(Effective for the year ended 31st August 2024)

Income and Expenditure Codes

A/C No	Description	Type	Category
3010	Capitation/Non Pay Budget	Income	Department of Education
3020	DEIS Grant	Income	Department of Education
3021	Early Start Programme Materials/Equipment/Parental Involvement Grant Income	Income	Department of Education
3022	Early Start Programme Capitation	Income	Department of Education
3030	Non Teachers Pay Budget	Income	Department of Education
3050	Ancillary/School Support Services Grant	Income	Department of Education
3100	Secretarial Grant	Income	Department of Education
3130	Caretaker Grant	Income	Department of Education
3140	Special Education Equipment Grant	Income	Department of Education
3150	Book Grant Income	Income	Department of Education
3151	Primary Free Schoolbook Grant	Income	Department of Education
3152	Primary Free Schoolbook Admin Grant	Income	Department of Education
3155	School Library Books Capital Grant	Income	Department of Education
3160	Book Rental Scheme Grant	Income	Department of Education
3170	Special Subject Grant	Income	Department of Education
3171	Irish and Bilingual School Grant	Income	Department of Education
3190	JCSP Grant	Income	Department of Education
3200	Transition Year Grant	Income	Department of Education
3210	Leaving Certificate Applied Grant	Income	Department of Education
3220	Grant for Traveller Students	Income	Department of Education
3225	Amortisation of DE Equipment Grants	Income	Department of Education
3226	Amortisation of DE ICT Grants	Income	Department of Education
3227	Amortisation of Other DE Grants	Income	Department of Education
3230	ICT Grant Non Capital	Income	Department of Education
3240	Supervision and Substitution Grant	Income	Department of Education
3245	Physics/Chemistry Grant	Income	Department of Education
3255	State Exam Income	Income	Department of Education
3260	School Excellence Fund Income	Income	Department of Education

©

Update to the Chart of Accounts

Can be found

www.fssu.ie

>External
Accountants

>School Account

>Chart of Accounts

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 2023/2024

Effective for the year ended 31st August 2024 (See list of changes)

- Chart of Accounts (Excel)
- Chart of Accounts (PDF)
- Cairt Cuntas do Chuntasóir Seachtrach na Scoile (Excel)

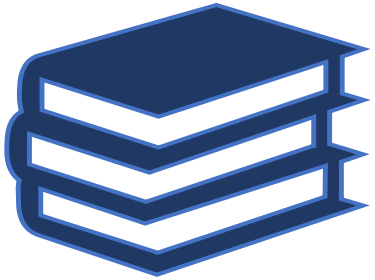
List of changes:

- Table A: Codes added

Updated Chart of Accounts

TABLE A: NEW CODES ADDED TO THE CHART OF ACCOUNTS				
Code	Description	Type	Category	Comment
3151	Primary Free Schoolbook Grant	Income	Department of Education	These codes are not currently applicable to post primary schools.
3152	Primary Free Schoolbook Admin Grant	Income	Department of Education	
4113	Primary Free Schoolbook Admin Salaries Expense	Expenditure	Education Salary	
4731	Primary Free Schoolbook Grant Expense	Expenditure	Education Other Expenditure	

New/Revised/Once Off Department of Education Grants received in 2023/2024



- ▶ Free Schoolbook Grant and Administration Support Grant
- ▶ Cost of living grant
- ▶ Digital Strategy Grant for ICT Infrastructure
- ▶ Attendance Campaign Support Grant
- ▶ Ancillary & SSSF Grants
- ▶ Schools Photovoltaic Programme

Free School Book Grant and Administration Support Grant

- ▶ Introduced in Primary & Special Schools in April 2023 for 2023/2024 school year. The grant for 2024/2025 was paid in April 2024.
- ▶ To provide free schoolbooks, workbooks and copybooks to all children
- ▶ Extended to Junior Cycle Programme in post primary schools for the 2024/2025 school year and paid in advance in March 2024 to post primary schools
- ▶ Administration support grant paid in advance:
 - ▶ Employ individual to administer scheme
 - ▶ Can cover other costs of administering the scheme



Grants & Accounting treatment:

Free Primary Schoolbook Grant for 2023/2024

School Sectors	Primary schools and special school
Received	April 2023
Purpose	To cover the cost of schoolbooks, including the cost of any workbooks and copybooks. Where the funding allows, some related classroom resources
Further Information	FSSU Guideline P17-2022/2023 (Primary)
Grant received in advance in 2022/2023	2151 <Book Grant received in advance>
Prepayments in 2022/2023	1720 <Prepayment>
Income Code in 2023/2024	3151 <Primary Free Schoolbook Grant>
Expense Code in 2023/2024	4731 <Primary Free Schoolbook Grant Expense>
Unspent Balance Code in 2023/2024	2160 <Book Grant Unspent>

Grants & Accounting treatment:

Free Schoolbook Grant for 2024/2025 – Primary and Post Primary

School Sectors	All school in the free education sector
Received	March/May 2024
Purpose	To cover the cost of schoolbooks, including the cost of any workbooks and copybooks. Where the funding allows, some related classroom resources
Further Information	FSSU Guideline P18-2023/2024 (Primary) FSSU Guideline 24-2023/2024 (Post Primary)
Grant received in advance in 2023/2024	2151 <Book Grant received in advance>
Prepayments in 2023/2024	1720 <Prepayment>
Income Code in 2024/2025	3151 <Free Schoolbook Grant>
Expense Code in 2024/2025	4731 <Free Schoolbook Grant Expense>
Unspent Balance Code in 2024/2025	2160 <Book Grant Unspent>

Grants & Accounting treatment:

Administration Support Grant for the Free Primary Schoolbook Scheme 2023/2024

School Sectors	Primary schools and special school
Received	June 2023
Purpose	Grant to employ an individual to work for a specified number of days to carry out administrative work on the free schoolbooks scheme or for other administrative purposes related to the scheme.
Further Information	FSSU Guideline P17-2022/2023 (Primary)
Grant received in advance in 2022/2023	2151 <Book Grant received in advance>
Prepayments in 2022/2023	1720 <Prepayment>
Income Code in 2023/2024	3152 <Primary Free Schoolbook Admin Grant>
Expense Code in 2023/2024	4113 <Primary Free Schoolbook Admin Salaries Expense>/4731 <Primary Free Schoolbook Grant Expense>
Unspent Balance Code in 2023/2024	2160 <Book Grant Unspent>

Grants & Accounting treatment:

Administration Support Grant for the Free Schoolbook Scheme 2024/2025 – Primary and Post Primary

School Sectors	All school in the free education sector
Received	May/June 202
Purpose	Grant to employ an individual to work for a specified number of days to carry out administrative work on the free schoolbooks scheme or for other administrative purposes related to the scheme.
Further Information	FSSU Guideline P18-2023/2024 (Primary) FSSU Guideline 24-2023/2024 (Post Primary)
Grant received in advance in 2023/2024	2151 <Book Grant received in advance>
Prepayments in 2023/2024	1720 <Prepayment>
Income Code in 2024/2025	3152 <Free Schoolbook Admin Grant>
Expense Code in 2024/2025	4113 <Free Schoolbook Admin Salaries Expense>/4731 < Free Schoolbook Grant Expense>
Unspent Balance Code in	2160 <Book Grant Unspent>

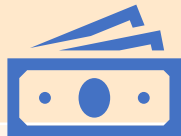
Grants & Accounting treatment:

School Books Grant Scheme for Needy Pupils – Senior Cycle Post Primary Only

School Sectors	Post primary schools -Senior cycle programme only for 2024/2025 on
Received	June in advance of next school year
Purpose	To go towards the cost of providing school textbooks for needy pupils or towards the running of a book rental scheme
Further Information	FSSU Guideline 31 -2018/2019 (Post Primary)
Grant received in advance	2151 <Book Grant received in advance>
Prepayments	1720 <Prepayment>
Income Code	3150 <Book Grant Income>
Expense Code	4730 <Book Grant Expense>
Unspent Balance Code	2160 <Book Grant Unspent>


Grants & Accounting treatments

Cost of Living Grant

School Sectors	All schools in the free education scheme	
Received	2 instalments: October 2023 & January 2024	
Purpose	To meet additional energy costs and other increased day-to-day running costs of the school	
Further Information	Financial Guideline 13 & 19 -2023/2024 (post-primary schools) Financial Guideline P09 & P13 -2023/2024(primary schools)	
Income Code	3289 <Once-Off Cost of Living Grant>	
Expense Code	Appropriate expense code	
Unspent Balance Code	N/A	

Grants & Accounting treatments

ICT Grant

School Sectors	All schools	
Received	April 2024	
Purpose	To fund ICT infrastructure, equipment, platforms, software and applications used to support teaching and learning.	
Further Information	Financial Guideline 28 -2023/2024 (post-primary schools) Financial Guideline P15-2023/2024(primary schools)	
Income Code	Capital: 3921 <DE ICT Grant Capital Income> Non-Capital: 3230 <DE ICT Grant Non-Capital >	
Expense Code	Capital: 1461 <Capital: ICT Additions> Non-Capital: 4410 < ICT Grant Non-Capital Expense>	
Unspent Balance Code	2165 < ICT Grant Unspent>	

Grants & Accounting treatments

Attendance Campaign Support Grant

School Sectors	All schools in the free education scheme
Received	October 2023
Purpose	To promote regular school attendance of children and young people in schools, especially those from groups at risk of educational disadvantage
Further Information	Financial Guideline 11-2023/2024 (post-primary schools) Financial Guideline P07-2023/2024(primary schools)
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>
Unspent Balance Code	2171 < Other Ring-Fenced Grants Unspent>

Ancillary Grant in Primary schools



- ▶ Covers cost of employing secretarial and caretaking staff.
- ▶ Payments:
 - ▶ December 2023: covers September to December 2023
 - ▶ April 2024: covers January to August 2024
 - ▶ Instalments reduced by the cost of secretarial wages transferred to the department payroll
- ▶ Term 1 2023/2024 schools received a payment to cover costs of increased wages and holidays incurred in 2022/2023. Record as ancillary grant income

SSSF Grants in Post Primary schools

- ▶ The basic secretary and SSSF secretary grant in VSS
- ▶ The SSSF grant in VSS and C&C schools
- ▶ Payments: 3 installments per annum
- ▶ Instalments reduced by the cost of secretarial wages transferred to the department payroll
- ▶ Term 1 2023/2024 schools received a payment to cover costs of increased wages and holidays incurred in 2022/2023. Record as ancillary grant income



Schools Photovoltaic Programme (SPP) (i.e. Solar Panels)



- ▶ Schools invited to apply for funding on a phased basis.
- ▶ The provision of 6kW of roof-mounted solar PV - approximately 16 solar panels - and all associated inverters, cabling etc. to connect the panels to the school's main distribution board.
- ▶ VAT on the supply and installation of solar panels: zero rated
- ▶ Accounting treatment:
 - Dispersed income: 3900 <DE Capital Building Grant> Income
 - Expense incurred: 3940 <Capital: DE Capital Building> Grant Expense
 - Unspent balance: 2171 <Other Ringfenced Grants Unspent>

Accounting for School Grants Received in Advance

Can be found

www.fssu.ie

>External Accountants

>School Accounts

>Accounting treatments

The screenshot shows the FSSU Financial Support Services Unit website. The top navigation bar includes links for 'About Us', 'Circulars', 'Search A-Z', 'Publications', and 'CONTACT US'. A search bar is located below these links. The main navigation menu is highlighted in teal and includes 'Home', 'Topics', 'FSSU Guidelines', 'School Management', 'External Accountants / Auditors' (circled in red), and 'Training'. The 'External Accountants / Auditors' menu item is expanded, showing a sidebar with 'External Accountants/ Auditors', 'School Accounts', 'School Accounts Submission', 'Webinar Training', and 'Training Resources'. The main content area is titled 'Accounting Treatments for School Accounts' and lists 'Accounting Treatments in English' with a bulleted list of topics.

FSSU
Financial Support Services Unit
POST-PRIMARY

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Remote Support

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External Accountants/ Auditors

School Accounts

School Accounts Submission

Webinar Training

Training Resources

Accounting Treatments for School Accounts

Accounting Treatments in English

- Removal of Land and Buildings from the Balance Sheet of the board
- Capital Building Grants for Building Project
- Donations for Capital Projects
- Fundraising for a Building Project
- Other State Funding for a Building Project
- Patron Contribution for a Building Project
- Parents Association Fundraising for a Building Project
- Parents Association Fundraising for Non-Capital items

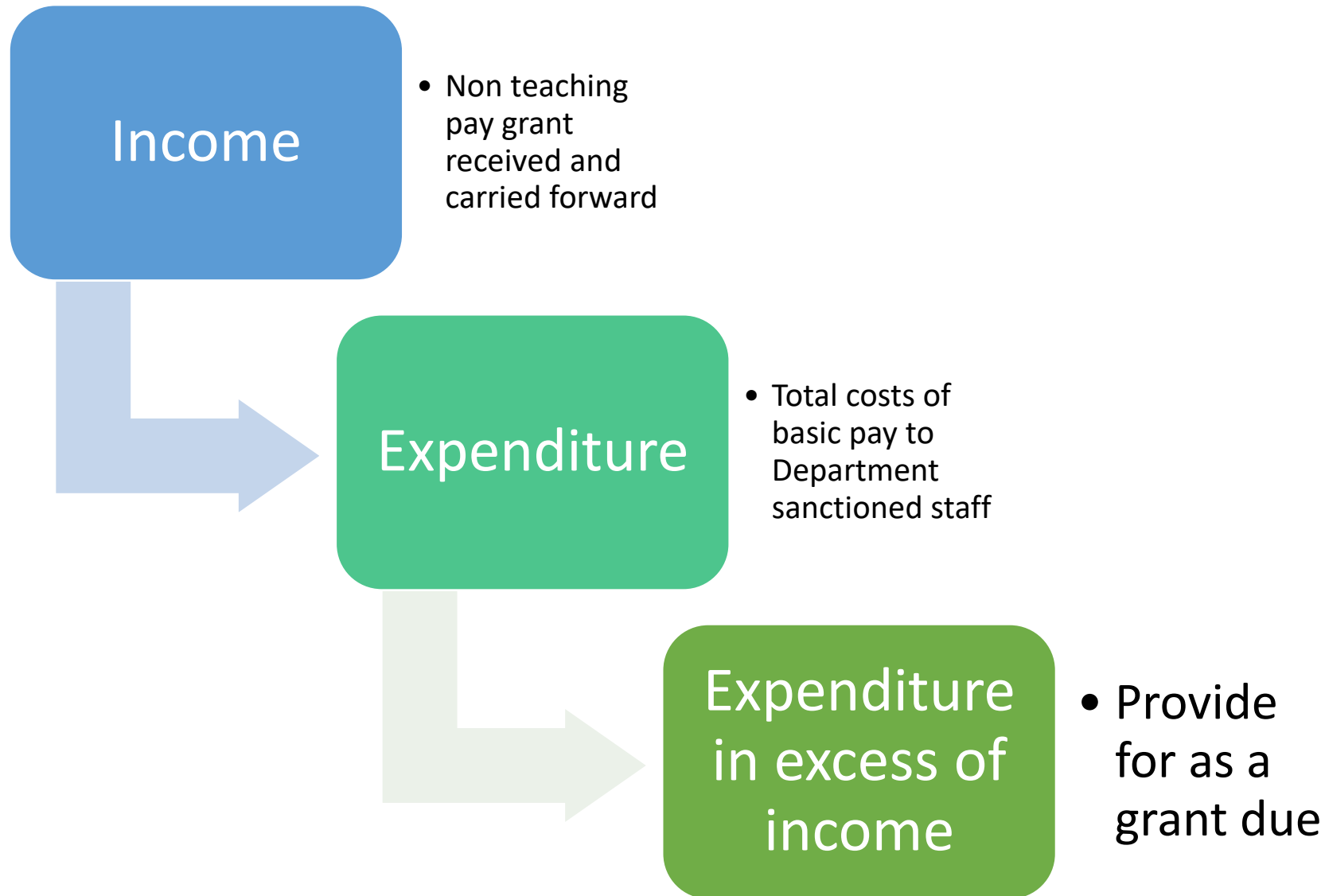
Accounting for School Grants Received in Advance – all relevant schools

Grant	Received in	For the period	Element in advance	Balance Sheet code	Primary	C&C	VSS
DEIS Grant (DEIS schools only)	July 2024	School Year September 2024-August 2025	100%	2152	✓	✓	✓
Book Grant	June 2024	School Year September 2024-August 2025	100%	2151		SC	SC
Free Schoolbooks Grant	March /May 2024	School Year September 2024-August 2025	100%	2151	✓	JC	JC
Administration Support Grant	May/ June 2024	School Year September 2024-August 2025	100%	2151	✓	JC	JC

Accounting for School Grants Received in Advance – C&C Schools ONLY

Grant	Received in	For the period	Element in advance	Income code	Balance Sheet code	Primary	C&C	VSS
Non-Pay Grant	July 2024	July/August/September 2024	1/3	3010	2150		✓	
SSSF Grant	June 2024	July/August/September /October 2024	50%	3050	2150		✓	
Non-Teaching Pay Grant	** Sept 2024**	July/August/September 2024	NA	1730	3030		✓	

Non-Teaching Pay Grant-Grant due



Accounting for Unspent Ring-Fenced Grants

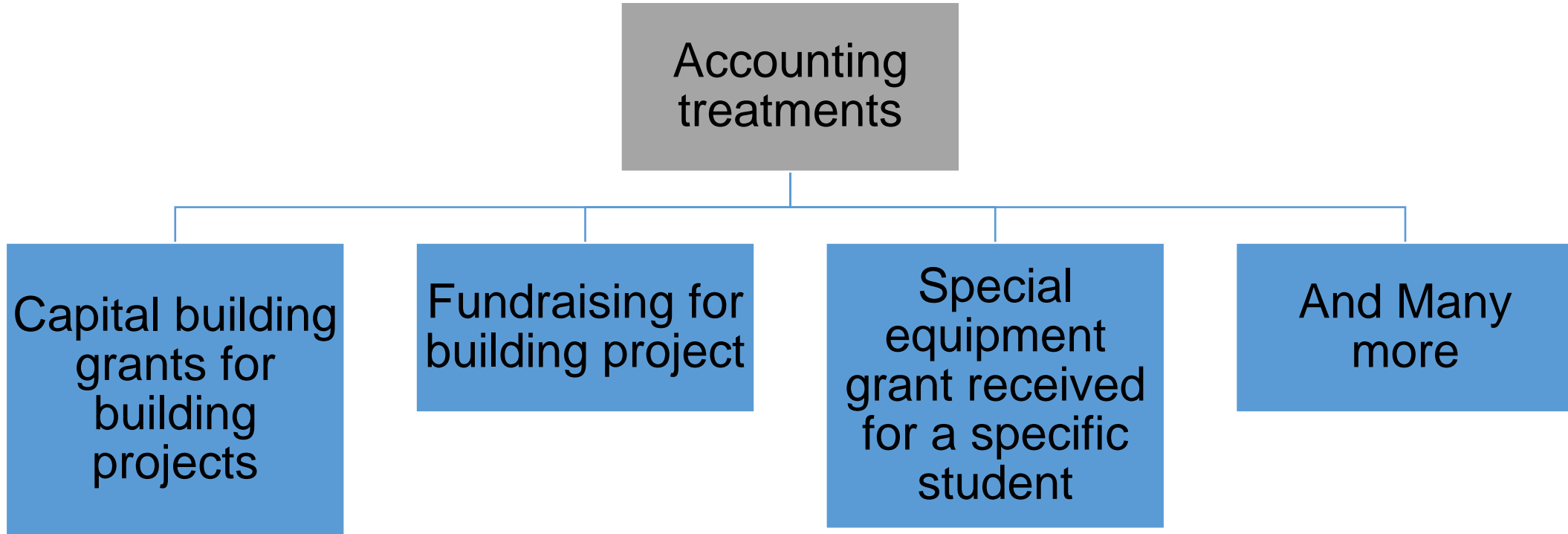
Grant	Primary	C&C	VSS	Income Code	Balance Sheet Code
Book Grant		✓	✓	3150	2160
Free Primary Schoolbooks Grant	✓			3151	2160
Administration Support Grant	✓			3152	2160
ICT Digital Strategy Grant	✓	✓	✓	3921 (Capital) 3230 (Non-Capital)	2165
Grant to address the digital divide	✓	✓	✓	3921 (Capital) 3230 (Non-Capital)	2179
Supervision & Substitution Grant		✓	✓	3240	2170
Non-Teacher Pay Grant		✓		3030	2168
JCSP Grant		✓	✓	3190	2167
School Meals Grant	✓	✓	✓	3296	2171
School Excellence Fund	✓	✓	✓	3260	2180 ©
Early Start Programme Materials/Equipment/Parental Involvement Grants	✓			3021	2162

Accounting for Unspent Ring-Fenced Grants

Grant	Primary	C&C	VSS	Income Code	Balance Sheet Code
School Library Books Capital Grant	✓	✓	✓	3155	2161
Covid Minor Works Grant	✓	✓	✓	3905	2169
Minor Works Grant	✓			3900 (Capital Building) 3920/3921 (Capital equip/ICT) 3275 (Non-capital)	2166
All Capital Grants	✓	✓	✓	3900/3920	2171

Agree with school's calculations of unspent grants.

Other Accounting Treatments



[Link to Accounting Treatments for School Accounts - FSSU](#)

E.G. Accounting Treatments: Furniture Fittings & Equipment

Fixtures,
Fittings &
Equipment



FF&E Grant

Code 3920
DE Fixtures,
Fittings &
Equipment
Grant Income

Unspent Balance :
Code 2171
Other Ringfenced Grants Unspent

Expenditure

Code 1421
Capital Fixtures,
Fittings &
Equipment

Returning unspent COVID capitation grants

Returning Unspent Grants

Covid capitation grants for PPE, cleaning & additional supervision.

Received in years:

2019/2020

2020/2021

2021/2022

2022/2023

Does not include the Covid-19 Minor Works Grant



Enhanced Reporting Requirements (ERR)



Mandatory Reporting
for employers



Reportable Benefits



Employees and Officers:
Includes
teachers/ancillary staff
paid by DE and Board of
Management members



Part 2: Reporting and Filing Requirements



Part 2: Reporting and Filing Requirements

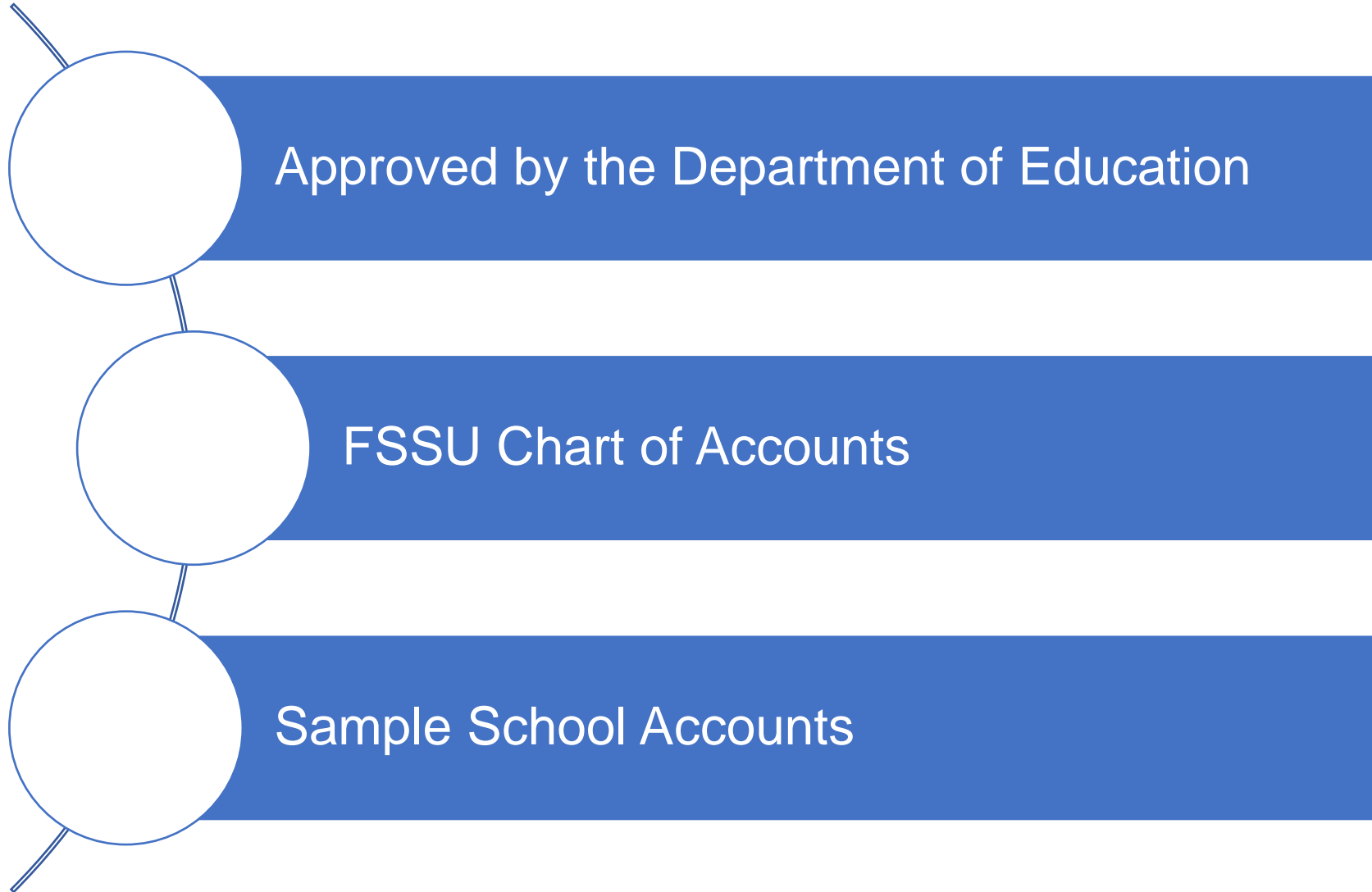
Reporting and Filing Requirements

- Requirements of the External Accountant / Auditor
- Sample Format of School Accounts
- Financial Report for Parents
- Presenting the accounts to the board
- Recommended Timeline for the Preparation of School Accounts
- Charity Regulator Annual Return

Requirements of the school accountant/auditor

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

Preparing school accounts



School Accounts Format



PRIMARY

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FSSU > Primary > External Accountants / Auditors > School Accounts > School Accounts Format

- School Accounts
- School Accounts Submission
- Webinar Training
- Training Resources

PRINT

- External Accountants/ Auditors
- School Accounts
- School Accounts Submission
- Webinar Training for School Accountants
- Training Resources

School Accounts Format

Recommended Accounts Format

- > Accountant Report Master Template 2023/2024
- > Irish version-Accountant Report Master Template 23/24

Trial Balance upload Process

- > View video



Accountants Report Template

Sample School

Income and Expenditure Account for the year ended August 31, 2024

	Actual 2023/2024	Actual 2022/2023
Total Income	0.00	0.00
Total Expenditure	0.00	0.00
Surplus / Deficit	0.00	0.00
Opening Balance	0.00	0.00
Closing Balance	0.00	0.00

On behalf of the board;

Chairperson

Board Member (Post Primary) or Treasurer (Primary)

Date

Sample School

Balance Sheet as at August 31, 2024
Actual 2023/2024 Actual 2022/2023

	Note 2	Note 3	Note 4	Note 5,6
1. Fixed Assets				
Fixtures and Fittings	0.00			
ICT Infrastructure	0.00			
Capital Other	0.00			
Total Fixed Assets	0.00			
2. Current Assets				
Debtors and prepaid expenses	0.00	0.00		
Cash at bank and in hand	0.00	0.00		
Total Current Assets	0.00	0.00		
3. Current Liabilities				
Creditors and accrued expenses	0.00		0.00	
4. Long Term Liabilities				
Long Term Loan	0.00			0.00
Assets less Liabilities	0.00			0.00
Capital and Reserves				
5. Contribution towards the Cost of Fixed Assets				Note 5,6
				0.00
6. Current Period Surplus/Deficit on Income				0.00
7. Prior Periods Surplus/Deficit on Income				0.00
Total Capital and Reserves	0.00			0.00

On behalf of the board;

Chairperson

Board Member (Post Primary) or Treasurer (Primary)

Date

Financial Report for Parents (page 1)

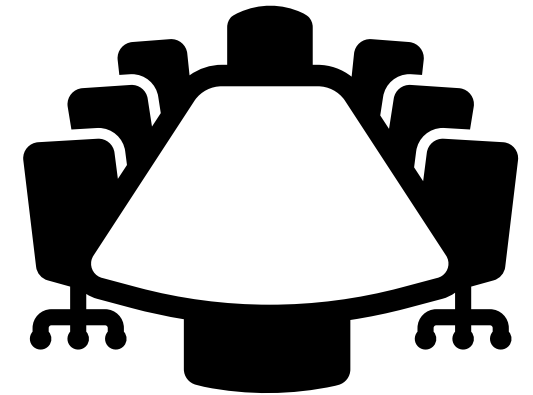
Enter School Name Here			
Financial Report to Parents			
Summary Financial Statement for the School Year 20XX/20XX			
Income			€
Department of Education Funding			
Other State Funding			
School Income	Parent Voluntary Contributions		
	Rental School Property		
	Fundraising		
	Parents Association		
	Other Income		
Total Income			0
Expenditure			
Education Expenditure	Classroom Materials and Teaching Aids		
	All Other Education Related Expenditure		
School Maintenance	Light, Heat and Power		
	Insurance		
	Cleaning and waste disposal		
	Rent, Rates and Local Charges		
	All Other Caretaking and Maintenance		
School Administration	Printing, Postage and Stationary		
	In-School Administration Systems		
	Telephone/SMS		
	All other Administration Expenses		
Financial	Bank Charges, Interest, Leasing		
Total Expenditure			0
Surplus (Deficit) for the year			0

Financial Report for Parents (page 2)

Enter School Name Here		
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

- 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 VSS)
- The board must send a copy of the final approved accounts to their patron / trustees



Year End Adjustments

- Provide year-end journals to schools using accounts software packages to update trial balances
- 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 for preparation & submission

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

Annual Return to the Charities Regulator

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



Part 3: Online Submission Process

Board of Management Authorisation Letter

Board of Management/Governors Authorisation Letter for 2023/2024 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 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 approves the transfer of relevant information contained in the board's 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 confirms that the external accountant/auditor is a member of a Prescribed Accountancy Body and has Professional Indemnity Insurance in place.
4. The average number of employees paid directly by the board in the school for the year ended 31st August 2024 was (insert number) _____.
5. The board confirms it operates under its Governance Document(s).
6. The board confirms that the Trustee details for the school are registered correctly with the Charities Regulator. (Insert RCN number) _____.
7. The board 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.
8. The number of individuals who have volunteered for the board and the school for the year ended 31st August 2024 was: (e.g., board members, parent's association, parents that helped at bake sale etc.)

- | | |
|----------|--------------------------|
| 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"/> |

9. Board of Management/Governors Declaration - Covid supports

The board 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. Yes No N/A

On behalf of the board on _____ (insert date)

Chairperson

Board Member (Post Primary) or Treasurer (Primary)

Overview of the Submission Process

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



Access the FSSU portal

www.fssu.ie



POST-PRIMARY

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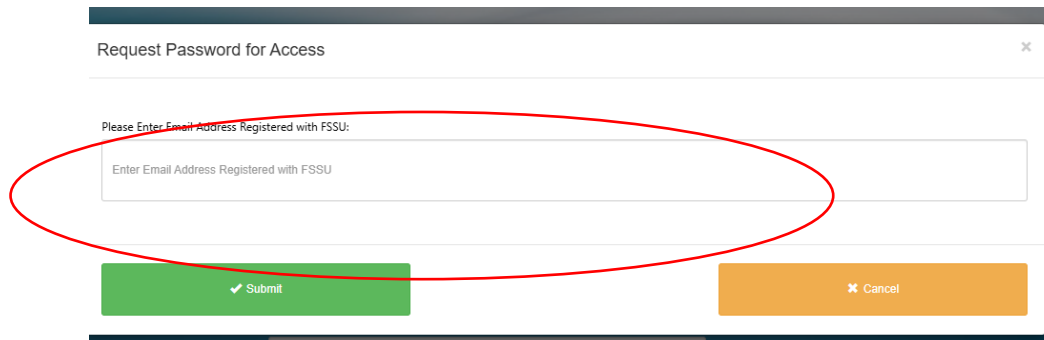
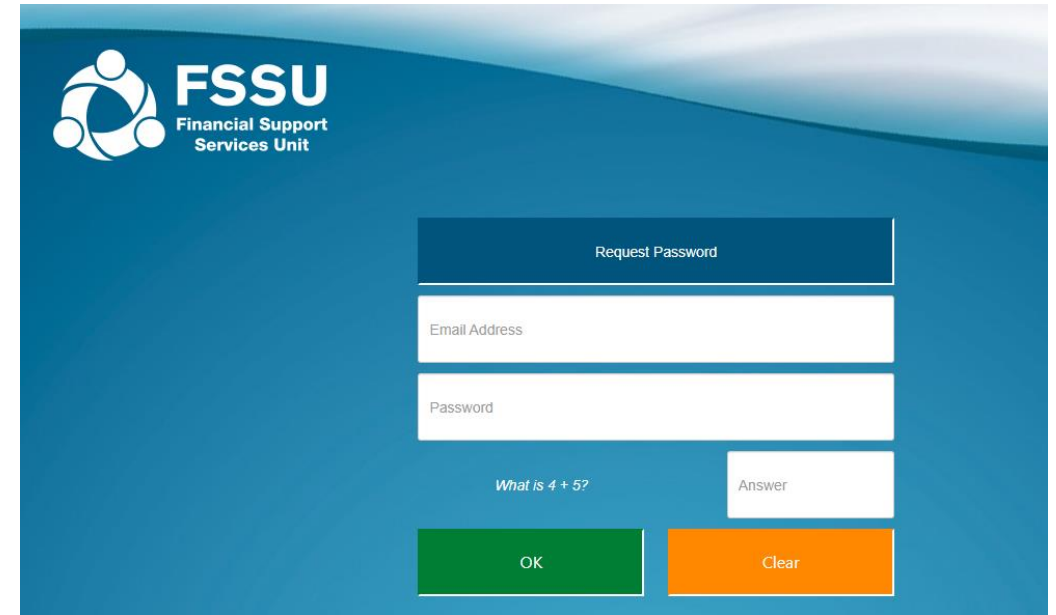
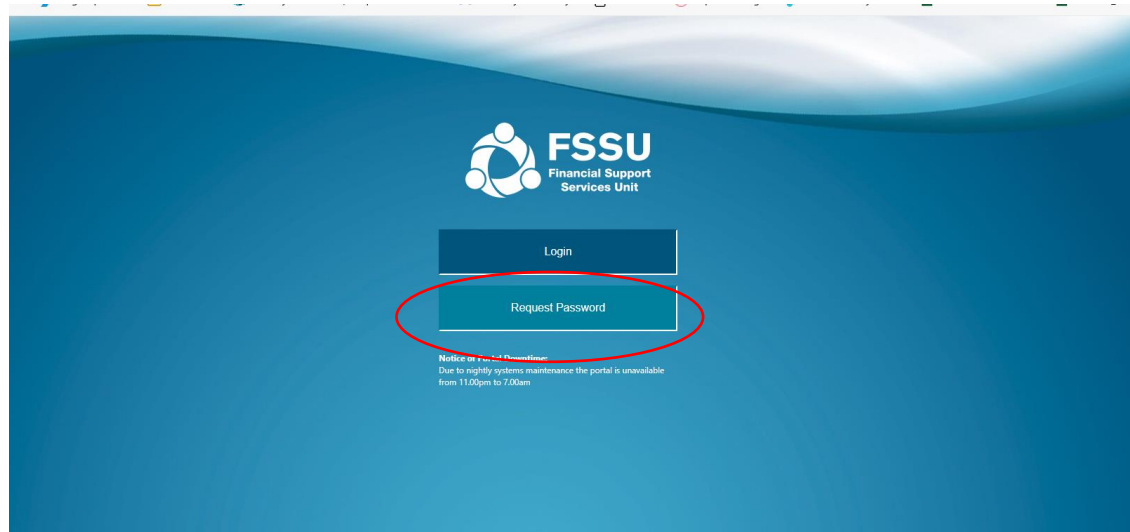
FSSU Guidelines

School Management

External Accountants / Auditors

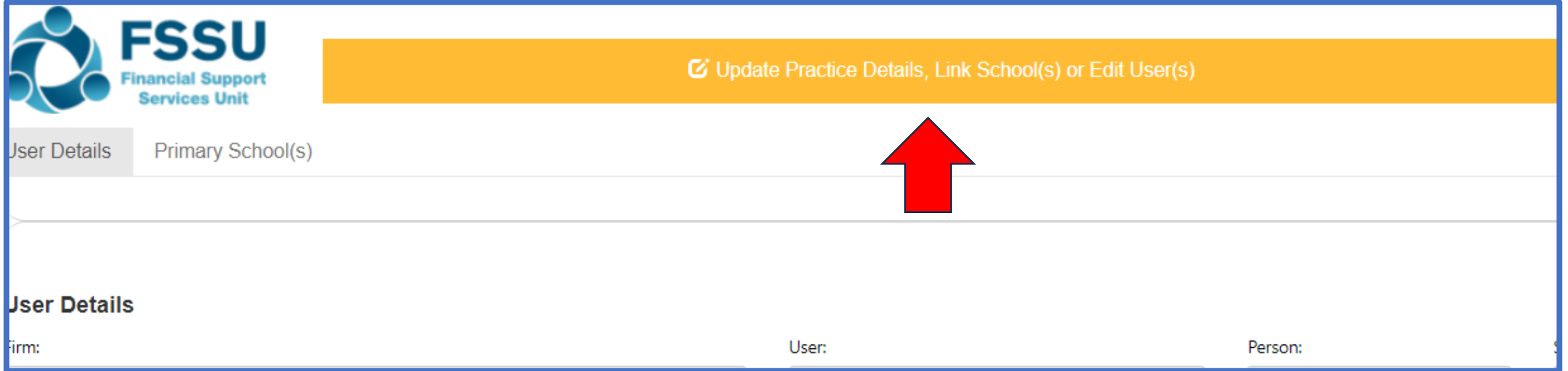
Training

Generating a Password



support@fssu.ie

Review of practice details



FSSU
Financial Support
Services Unit

Update Practice Details, Link School(s) or Edit User(s)

User Details Primary School(s)

User Details

Firm: User: Person:

Review of practice details



Practice Details

Engagement Partner

School List

User List

Please remember to click 'Save & Submit' in the bottom right of your screen after you have made any changes to this page.

Practice Details

Practice Name:

Testing Accountant & Co

Current Practising Certificate:



Current Professional Indemnity Insurance:



Address Line 1:

Address 01

Address Line 2:

Address 02

Address Line 3:

Address 03

City:

City 04

County:

Co. Cork

Eir Code:

Practice Status:

Active

Engagement Partner

First Name:

John

Last Name:

Tester

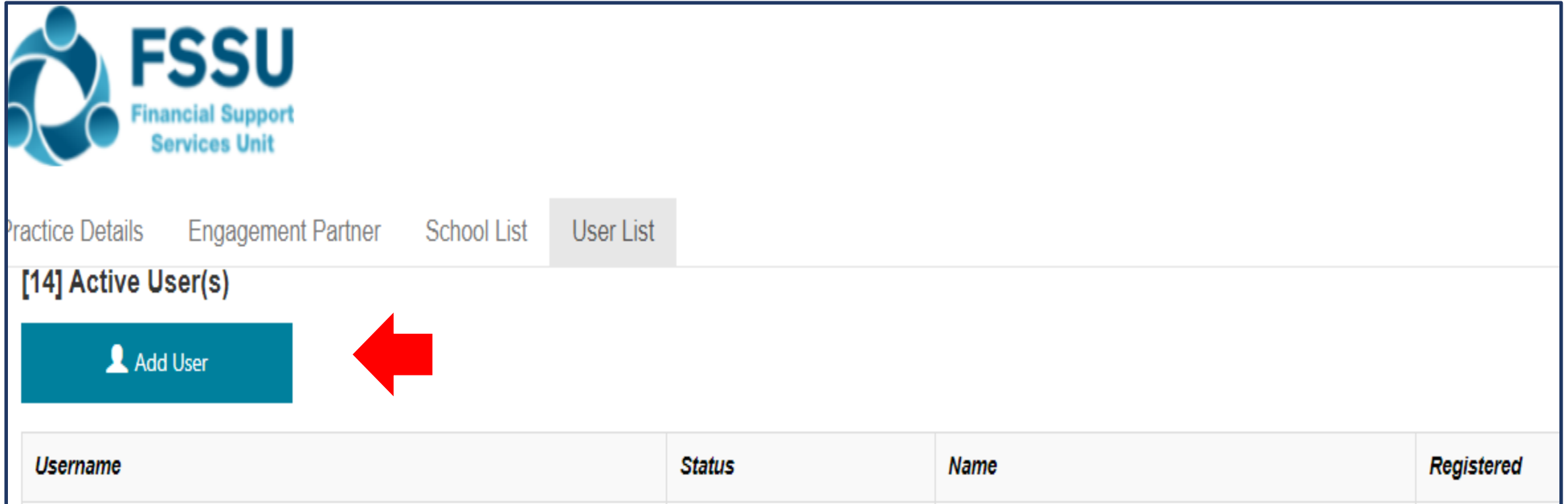
eMail:

fssutester@gmail.com

Change Engagement Partner





Review of practice details



FSSU
Financial Support
Services Unit

Practice Details Engagement Partner School List **User List**

[14] Active User(s)

<i>Username</i>	<i>Status</i>	<i>Name</i>	<i>Registered</i>
-----------------	---------------	-------------	-------------------

Review of practice details

First Name:

Lorraine

Last Name:

Guinan

email Address:

lorraineguinan@fssu.ie

Status:

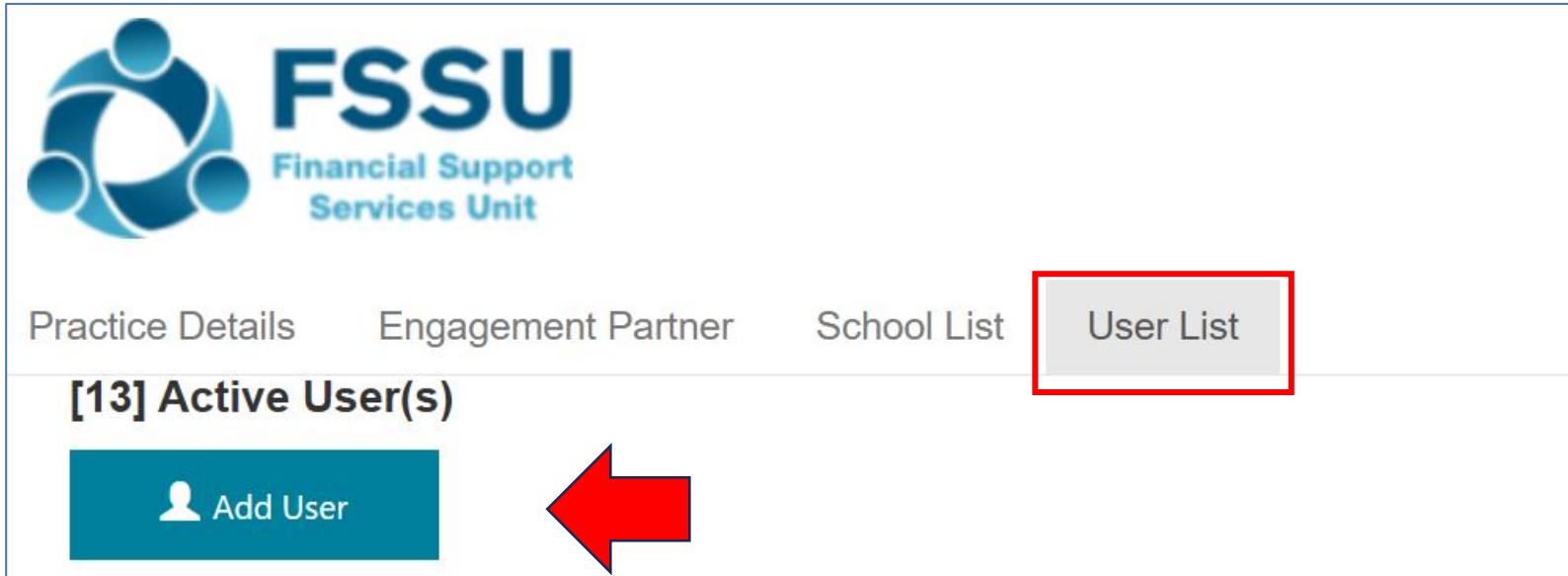
Not Active

Engagement Partner:

✓ Save

✕ Cancel

Review of practice details



The screenshot displays the FSSU Financial Support Services Unit interface. At the top left is the FSSU logo, consisting of three stylized human figures in a circle, followed by the text "FSSU Financial Support Services Unit". Below the logo is a navigation menu with four items: "Practice Details", "Engagement Partner", "School List", and "User List". The "User List" item is highlighted with a red rectangular border. Below the navigation menu, the text "[13] Active User(s)" is displayed. Underneath this text is a teal button with a white person icon and the text "Add User". A large red arrow points from the right towards the "Add User" button.

Review of practice details

First Name:

Lorraine

Last Name:

Guinan

email Address:

lorraineguinan@fssu.ie

Status:

Not Active

Engagement Partner:

✓ Save

✕ Cancel

Trial Balance

Trial balance import options

- Import from excel
- Manual input



Trial Balance – Import from excel



External Accountants/ Auditors

School Accounts

School Accounts Submission

Webinar Training for School Accountants

Training Resources

Online Accounts Submission

Accounts Submission Process

- A pdf copy of the approved annual accounts is to be uploaded to the portal. It is NOT necessary for accounts to be sent to the FSSU.
- The schools trial balance is to be inputted to the accounts portal

- > Access Accounts Portal
- > User manual for accounts portal
- > View online annual submission video

Trial Balance upload Process

- > View video
- > View slides

- **Option 1** – Copy and Paste Trial Balance in the specified Tab. Once complete, upload to portal.

> 12345G Portal Manual Import
(Replace the sample Roll No. with the actual school's Roll No.)

- **Option 2** – Enter amounts beside the Nominal Codes in the specified Tab. Once complete, upload to portal.

> 12345G Portal COA Import
(Replace the sample Roll No. with the actual school's Roll No.)

School Accounts

School Accounts Submission

Webinar Training for School Accountants

Training Resources

School Accounts Submission

- > Submit Accounts
- > Submission process**
- > Board of Management Authorisation Letter

Trial Balance – Import from excel

Option 1

Roll No	12345G	
Nominal Code		
Nominal Code	Final Accounts	
	0.00	
	0.00	
	0.00	
	0.00	
	0.00	
	0.00	
	0.00	
	0.00	
	0.00	
	0.00	
	0.00	
	0.00	
	0.00	
	0.00	
	0.00	
	0.00	
	0.00	
	0.00	
	0.00	
	0.00	
	0.00	

Option 2

Roll No	12345G	
Nominal Code		
Nominal Code	Final Accounts	
3010	0.00	
3020	0.00	
3021	0.00	
3022	0.00	
3030	0.00	
3050	0.00	
3100	0.00	
3130	0.00	
3140	0.00	
3150	0.00	
3155	0.00	
3160	0.00	
3170	0.00	
3171	0.00	
3190	0.00	
3200	0.00	
3210	0.00	
	0.00	
	0.00	

Trial Balance – Import from excel



← Back

Save

Export

Import TB

Submit

- Browse to locate your saved file and click open
- Nominal codes should be populated with values
- Double check the trial balance is balanced to zero



Balanced trial balance

8 / 11 Mandatory Fields Outstanding

Final Accounts Not Uploaded

Hide Zeros

0

€ 650,605

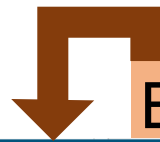
€ 650,605

©



Trial Balance –Manual input

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	€	€



Balanced trial balance

8 / 11 Mandatory Fields Outstanding

Final Accounts Not Uploaded

Hide Zeros

0

€ 650,605

€ 650,605

Final Accounts Upload Accounts

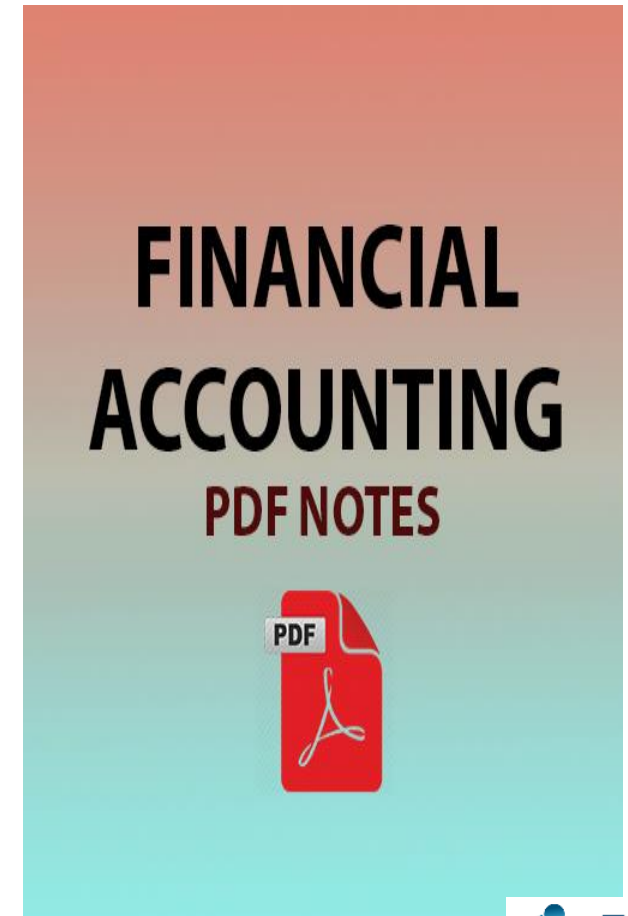
Maximum file size 10MB

Only pdf of signed accounts


Physically/electronically signed (not type signed) by:

- Primary Schools – Chairperson and treasurer
- Post-primary Schools – Chairperson and another board member

In Voluntary Secondary Schools the Principal is not a member of the board



FSSU portal – Charities Regulator



← Back Save Export Imp

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

Charities Regulator Report

Registered Charity Number (RCN): **Total School Income:** € 1,000 **Total School Expenditure:** € 0

Total Salary Amount paid by the Board of Management: € **Average Number of Employees paid directly by the Board of Management:**

The board confirms it operates under its Governance Document(s).

As per the board of management authorisation letter completed by the board of management and provided to us, the board confirms that the Trustee details for the school are registered correctly with the Charity Regulator.

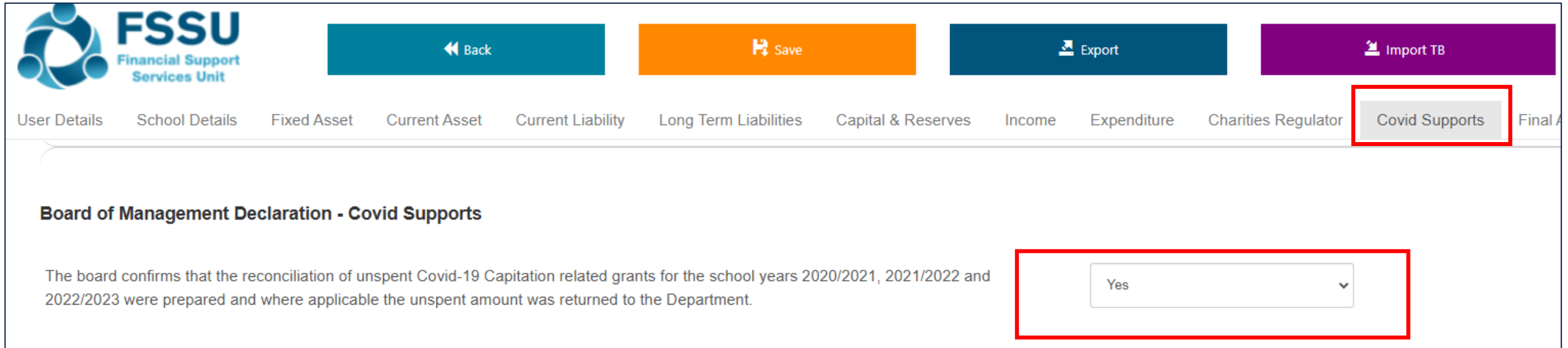
As per the board of management authorisation letter completed by the board of management and provided to us, the board confirms that, where applicable, the Income and Expenditure and bank balance of the Parents Association, Student Council and all other bank accounts relating to school activities are included in these accounts.

Indicate the number of individuals who have volunteered for the board of management and the school for the year. (e.g. BOM members, parent's association, parents that helped out at bake sale etc.)

©

FSSU portal – Covid Supports

Please note this does not include Covid Minor Works Grant Unspent



The screenshot displays the FSSU Financial Support Services Unit portal. At the top left is the FSSU logo. A navigation bar contains several menu items: User Details, School Details, Fixed Asset, Current Asset, Current Liability, Long Term Liabilities, Capital & Reserves, Income, Expenditure, Charities Regulator, Covid Supports (highlighted with a red box), and Final A. Above the navigation bar are four action buttons: Back (teal), Save (orange), Export (dark blue), and Import TB (purple). Below the navigation bar, the 'Covid Supports' section is titled 'Board of Management Declaration - Covid Supports'. It contains a text field with the following text: 'The board 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.' To the right of this text is a dropdown menu with 'Yes' selected and a downward arrow, which is also highlighted with a red box.

FSSU portal

FSSU
Financial Support
Services Unit

Back Save Export Submit Logout

User Details School Details Fixed Asset Current Asset Current Liability Capital & Reserves Income Expenditure Charities Regulator Final Accounts Upload

Final Accounts Upload

Please Upload Final Signed Accounts in Microsoft Word or PDF Format (Max size 10MB)
*To ensure full compliance with Section 18 of the Education Act 1998, please ensure that the financial statements have been physically signed, not type signed by the Chairperson and another Board Member.
Please note in VSS schools the Principal is not a member of the board of management.*

Final Signed Accounts Document Uploaded

Upload / Remove Final Signed Accounts Document

Document Uploaded TEST1 Accounts.docx

0 / 11 Mandatory Fields Outstanding Final Accounts Uploaded € 0 € 250 € 250

The Online Portal

Portal Open Date for submission of the
2023/2024 annual return

Tuesday 24th September 2024

For more information
visit our website
www.fssu.ie



Questions & Answers



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