

### Preparing for Year End Accounts 2023/2024

Boards of management of primary schools are obliged to prepare annual accounts each year and to engage the services of an external accountant/auditor to prepare and submit the accounts to the FSSU by the 28th of February following the year end.

The purpose of this guideline is to provide assistance on preparing the books and records for the external accountant. A suggested timeline for each stage is outlined in **Appendix 1**. A checklist to assist you is outlined in **Appendix 2**.

Before giving your records to your accountant, you should ensure that all transactions for the 2023/2024 year are recorded in the FSSU Monthly Reporting Template or an alternative system. See link to Preparing End of Year Accounts 23/24 below. This ensures that your reports and year end postings are as accurate as possible.

The FSSU Monthly Reporting Template meets the reporting requirements of boards of management and is fully supported by the FSSU. The FSSU Monthly Reporting Template uses the standard Chart of Account codes that the external accountant will need when submitting accounts to the FSSU.

Please see **Appendix 2** for a detailed checklist of year end procedures.

A comprehensive step-by-step guide to completing the year end process are available at the following links:

- [Preparing End of Year Accounts 23/24](#)
- [Board of Management/Governors Authorisation letter for 2023/2024 School Accounts](#)

Further information or clarification on any of the issues raised in this guideline can be obtained from the FSSU.

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*11<sup>th</sup> September 2024*

## Appendix 1

### Suggested timeline for Submission of Accounts to FSSU

The patron/trustee may have additional requirements around the preparation and finalisation of annual accounts. Where this is the case, please adhere to these requirements.

Annual Accounts Preparation Stages	Deadline Dates
The board supplies all necessary financial information to the <b>external school accountant/auditor</b> for the school year ending 31/08/24.	<b>30/09/24</b>
The draft annual accounts are returned to the board of management by the <b>external accountant/auditor</b> .	<b>30/11/24</b>
Once the school <b>board of management</b> are satisfied that these accounts are an accurate reflection of the school's financial situation, they are formally ratified by the board and signed by <u>the chairperson and the Treasurer</u> .	<b>31/12/24</b>
<b>External school accountant/auditor</b> are required to access a secure online cloud-based system and to input the school trial balance and to upload a pdf copy of the approved annual accounts.	<b>28/02/25</b>

## Appendix 2

Checklist for Preparation of Year End Accounts 2023/2024		Done ✓
Bank Statements	Print off all bank statements from 01/09/23 to 31/08/24 for all bank accounts held in the name of the school.	
Opening Bank Balances	Check balances recorded at 01/09/23 are correct and any outstanding cheques brought forward from previous year are correct and current.	
Closing Bank Balances	Check bank balances recorded at 31/08/2024 are correct and that all bank reconciliations are complete to 31/08/24.	
Uncashed Cheques	Review out-of-date cheques, (cheques dated more than 6 months old) request the bank to put a stop on them and write them back, i.e. cancel them in the accounts.	
Ensure completeness of records	Ensure all payments and receipts have been recorded in the template for the period 01/09/23 to the 31/08/24 for all bank accounts held in the name of the school.	
Review of Categories used	Review all transactions posted for the year - run a payment and receipt transaction report and review transactions for accuracy and consistency. Correct any duplicate and incorrect entries.	
Petty Cash	Ensure that the balance in the petty cash agrees to the amount of cash held in the safe on 31/08/24 and that all back up documentation is on file and correctly analysed in the accounts.	
Credit Card	Ensure that the balance on the credit card account equates to the amount owed on the bill on 31/08/24 and that all back up documentation is on file and correctly analysed in the accounts.	
Supplier Invoices not yet paid	Review unpaid supplier invoices at 31/08/24 and provide your accountant with a list of all supplier invoices and any other bills owed e.g., Utility bills, relating to the financial year 2023/2024.	
Expenses paid in advance	Review payments made in advance, i.e., Insurance, maintenance contracts etc and give details of each to your accountant.	
Income & Grants Received in Advance	Review income received in advance of the next school term, e.g., Pupil Insurance etc. and any grants received in advance e.g., DEIS, Free Schoolbook Grant etc. and provide details to your accountant.	

Payroll Reports	Provide gross to net reports to accountant and ensure that payments for wages and to the Revenue are recorded under the correct expense categories for employee wages.	
Revenue Commissioners	Review amounts paid to Revenue for PAYE, PRSI, USC, and VAT/RCT. Provide your accountant with copies of all returns made and ensure they are properly recorded in the accounts.	
Balances on Ringfenced grants	Review the income and expenditure analysis for ringfenced grants and ensure they are correctly categorised. Provide the accountant with details of unspent ringfenced grants at the year end. e.g., Minor works, ICT Grant, Covid grants etc.	
Building/Capital Projects	Provide all necessary information on any building projects to the accountant i.e. stage of completion, funding provided and amounts due.	
Parents Association bank account	Ensure all financial documentation is made available to the accountant for inclusion in the annual financial account, i.e., bank statements and any supporting documentation for expenditure.	

## Ullmhú le haghaidh cuntais Deireadh Bliana 2023/2024

Tá d'oibleagáid ar bhoird bhainistíochta bunscoileanna cuntais bhliantúla a ullmhú gach bliain agus seirbhísí iniúchóra/cuntasóra seachtraigh a fháil chun na cuntais a ullmhú agus a chur faoi bhráid FSSU faoin 28 Feabhra i ndiaidh dheireadh na bliana.

Is é cuspóir na treoirlíne seo cúnaimh a chur ar fáil maidir leis na leabhair agus na taifid a ullmhú don chuntasóir seachtrach. Tugtar amlíne mholta le haghaidh gach céime in **Aguisín 1**. Tugtar seicliosta in **Aguisín 2** chun cabhrú leat.

Sula dtugann tú do thaifid don chuntasóir, ba cheart duit a áirithiú go bhfuil gach idirbheart don bhliain 2023/2024 taifeadta i dTeimpléad Tuairiscithe Míósúil FSSU nó i gcóras eile dá leithéid. Féach an nasc chun cuntais dheireadh na bliana 23/24 a ullmhú thíos. Ar an mbealach sin, is féidir a áirithiú go bhfuil do chuid tuarascálacha bainistíochta agus na rudaí a bhreacfar ag deireadh na bliana chomh cruinn agus is féidir.

Comhlíonann Teimpléad Tuairiscithe Míósúil FSSU riachtanais tuairiscithe na mbord bainistíochta agus tacaíonn foireann FSSU go hiomlán leis. Sa Teimpléad Tuairiscithe Míósúil, baintear úsáid as na cóid chaighdeánacha um Chairt Chuntas a bheidh de dhíth ón gcuntasóir seachtrach agus cuntais á gcur faoi bhráid FSSU aige/aici.

Féach **Aguisín 2** chun seicliosta mionsonraithe de nósanna imeachta deireadh bliana a fháil.

Tá treoir chuimsitheach, chéim ar chéim faoi conas an próiseas deireadh bliana a thabhairt chun críche le fáil ag na naisc seo a leanas:

- [Cuntais Dheireadh na Bliana a ullmhú 23/24](#)
- [Litir Údaraithe an Bhoird Bainistíochta/Gobharnóirí maidir le Cuntais Scoile 2023/2024](#)

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa treoirlíne seo ach dul i dteagmháil le FSSU.

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11ú Meán Fómhair 2024

## Aguisín 1

### Amlíne mholta chun Cuntais a Chur Faoi Bhráid FSSU

D'fhéadfadh riachtanais bhreise a bheith ag an bpátrún/iontaobhaí maidir le hullmhú agus críochnú na gcuntas bliantúil. I gcás inarb amhlaidh sin, cloígh leis na riachtanais seo le do thoil.

Céimeanna maidir le Cuntais Bhliantúla Scoile a Ullmhú	Spriocdhátaí
Soláthraíonn an bord an fhaisnéis airgeadais go léir atá riachtanach <b>d'iniúcháir/do chuntasóir seachtrach na scoile</b> don scoilbhliain dar críoch an 31/08/24.	<b>30/09/24</b>
Déanann an <b>t-iniúcháir/cuntasóir seachtrach</b> na dréachtchuntais bhliantúla a sheoladh ar ar ais chuig an mbord bainistíochta.	<b>30/11/24</b>
Nuair a bhíonn <b>bord bainistíochta</b> na scoile sásta gur léiriú cruinn ar staid airgeadais na scoile atá sna cuntais sin, déanann an bord iad a dhaingniú go foirmiúil, agus síníonn <u>an Cathaoirleach agus an Cisteoir iad.</u>	<b>31/12/24</b>
Éilítear ar <b>chuntasóirí/iniúcháirí seachtracha scoile</b> logáil isteach i gcóras slán néalbhunaithe ar líne chun comhardú trialach na scoile a ionchur agus cóip PDF de na cuntais fhorghéara a uaslódáil.	<b>28/02/25</b>

## Aguisín 2

Seicliosta maidir le hUllmhú Chuntais Deireadh Bliana 2023/2024		Déanta ✓
Ráitis Bhainc	Priontáil gach ráiteas bainc ó 01/09/23 go 31/08/24 le haghaidh na gcuntas bainc go léir a choinnítear in ainm na scoile.	
Iarmhéideanna Bainc Tosaigh	Seiceáil go bhfuil na hiarmhéideanna a taifeadh an 01/09/23 i gceart agus go bhfuil seiceanna gan íoc a tugadh ar aghaidh ón mbliain roimhe sin i gceart agus bailí.	
Iarmhéideanna Bainc Deiridh	Seiceáil go bhfuil na hiarmhéideanna a taifeadh an 31/08/2024 i gceart agus go bhfuil gach réiteach bainc go dtí an 31/08/24 i gcrích.	
Seiceanna gan Bhriseadh	Déan athbhreithniú ar sheiceanna as dáta (seiceanna a bhfuil dáta níos faide siar ná 6 mhí orthu), iarr ar an mbanc iad a stopadh agus iad a athscríobh, i.e. iad a chealú sna cuntais.	
Cinntigh iomláine na dtaifead	Áirithigh go bhfuil gach íocaíocht agus fáltas taifeadta leis na cóid chearta sa teimpléad don tréimhse ón 01/09/23 go dtí an 31/08/24 maidir le gach cuntas bainc a choinnítear in ainm na scoile.	
Déan athbhreithniú ar na Catagóirí a úsáideadh	Déan athbhreithniú ar gach idirbheart a taifeadh sa bhliain - rith Tuairisc ar Íocaíochtaí agus Idirbhearta agus déan athbhreithniú ar idirbhearta ó thaobh cruinnis agus comhsheasmhachta de. Cuir aon iontrálacha dúblacha nó míchearta ina gceart.	
Mionairgead	Áirithigh go bhfuil an t-iarmhéid sa mhionairgead i gcomhréir le méid an airgid thirim atá á choimeád sa taisceadán amhail ar an 31/08/24 agus go bhfuil an doiciméadúchán cúltaca go léir ar taifead agus anailís cheart déanta air sna cuntais.	
Cárta Creidmheasa	Áirithigh go bhfuil an t-iarmhéid sa chuntas cárta creidmheasa i gcomhréir leis an méid a bhí amuigh ar an mbille ar an 31/08/24 agus go bhfuil an doiciméadúchán cúltaca go léir ar taifead agus anailís cheart déanta air sna cuntais.	
Sonraisc ó sholáthraithe nach bhfuil íoctha fós	Déan athbhreithniú ar shonraisc ó sholáthraithe nach bhfuil íoctha amhail an 31/08/24 agus tabhair liosta de gach sonraisc dá leithéid agus d'aon mhéideanna eile atá dlite ag an scoil don chuntasóir, m.sh. billí fónais, a bhaineann leis an mbliain airgeadais 2023/2024.	

Speansais a íocadh roimh ré	Déan athbhreithniú ar réamhíocaíochtaí, amhail árachas, conarthaí cothabhála, srl. agus tabhair mionsonraí faoi gach ceann díobh don chuntasóir.	
Ioncam agus deontais a fuarthas roimh ré	Déan athbhreithniú ar ioncam a fuarthas roimh an gcéad téarma scoile eile, m.sh., árachas daltaí, srl. agus ar aon deontais a fuarthas roimh ré, m.sh. DEIS, Deontas Leabhar Scoile in Aisce, srl. agus tabhair mionsonraí ina dtaobh don chuntasóir.	
Tuairiscí Párolla	Cuir tuairiscí comhlán/glan ar fáil don chuntasóir agus áirithigh go ndéantar íocaíochtaí tuarastail agus íocaíochtaí leis na Coimisinéirí Ioncaim a thairfeadh faoi na catagóirí cearta costais le haghaidh tuarastail fostaithe.	
Na Coimisinéirí Ioncaim	Déan athbhreithniú ar na méideanna a íocadh leis na Coimisinéirí Ioncaim as ÍMAT, ÁSPC, MSU, agus CBL/CCI. Cuir ar fáil don chuntasóir cóipeanna de na tuairisceáin go léir a rinneadh agus áirithigh go ndéantar iad a thairfeadh i gceart sna cuntais.	
Airgead ó dheontais imfhálaithe nár caitheadh	Déan athbhreithniú ar an anailís ar ioncam agus caiteachas maidir le deontais imfhálaithe agus cinntigh gur cuireadh sna catagóirí cearta iad. Tabhair don chuntasóir mionsonraí faoi dheontais imfhálaithe nár caitheadh faoi dheireadh na bliana, m.sh. mionoibreacha, Deontas TFC, deontais Covid srl.	
Tionscadail Tógála/Chaipitil	Cuir gach eolas riachtanach ar fáil don chuntasóir faoi aon tionscadal tógála, i.e. an chéim chríochnaithe, an maoiniú a cuireadh ar fáil agus na suimeanna atá dlite.	
Cuntas bainc Chumann na dTuismitheoirí	Áirithigh go gcuirtear an doiciméadúchán airgeadais uile ar fáil don chuntasóir lena chuimsiú sa chuntas airgeadais bhliantúil, i.e. ráitis bhainc agus aon doiciméadúchán cúltaca maidir le caiteachas.	