

Autumn 2025 BrightBooks - Webinar 2

Year End 2025 Key Points

September 4th, 2025



Webinar

2



Technical Support: info@fssu.ie



Recording



Email



Handouts &
Slides



Website:
www.fssu.ie



Support
(01) 2690677



Q&A

Agenda

1. Recap Webinar 1

2. Important dates

3. Year End Checklist–Accruals & Prepayments

4. The Year End Reports

5. Working with the accountant

1. Recap of Webinar One

Preparation for the year end

Timeline & Available resources

Guidance on dealing with the school accountant

Summary of the Action plan for upcoming
financial Year end



2. Important Dates



30.09.25

- Accounts notified
accounts are ready
for review

30.11.25

- Draft Accounts to
BOM approval

31.12.25

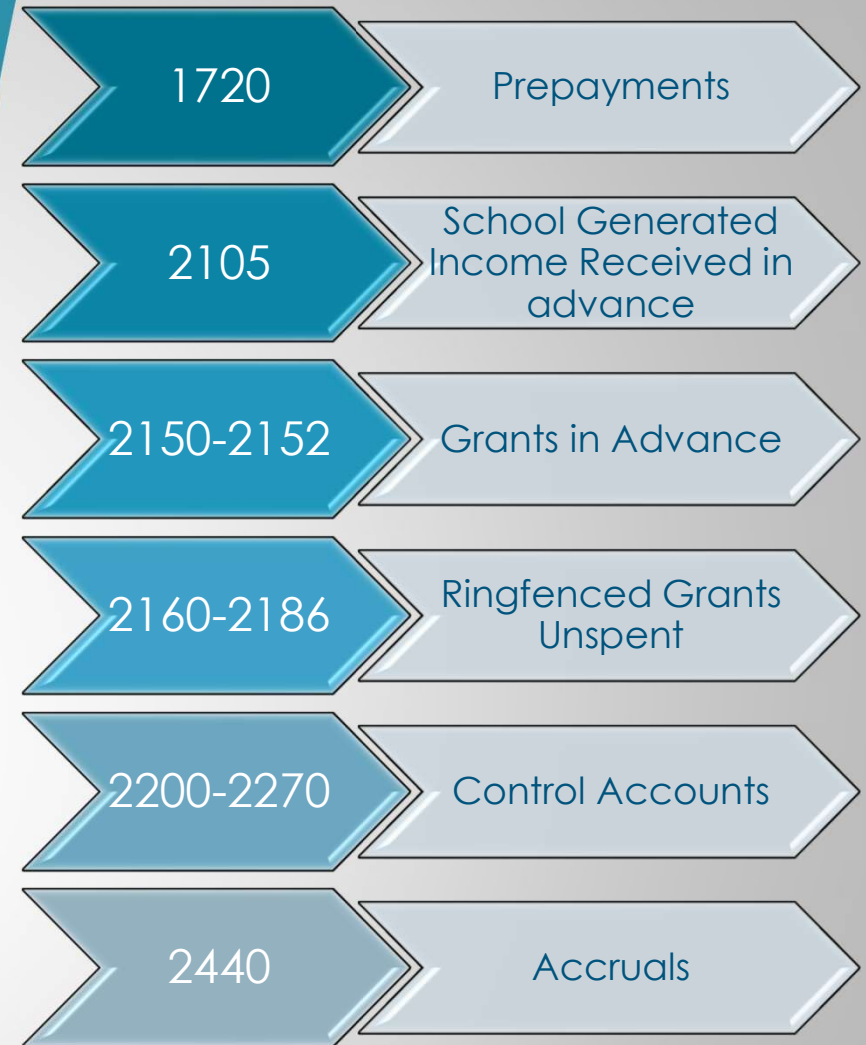
- Accounts approved
for submission to the
FSSU by BOM

28.02.26

- Accounts filed by
the accountant with
the FSSU

Failure to submit accounts by 28th Feb 2026 will mean the school may be the subject of a compliance audit.

3. Year End Checklist – Accruals & Prepayments



Year end Accounts Preparation Checklist

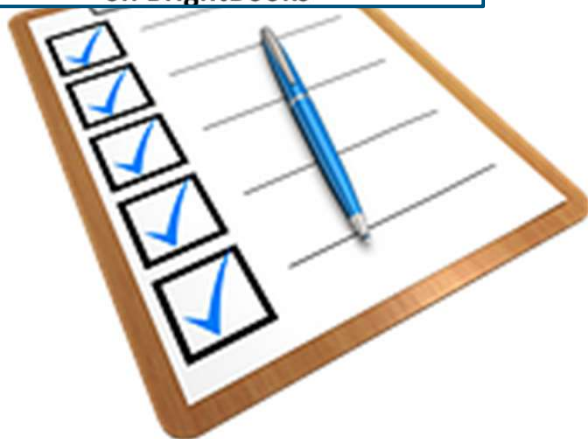
7



Financial Guideline 2024/2025

Community & Comprehensive Schools

**Financial Year-End 31st August 2025
on BrightBooks**



Bank & Cash

Payroll

RCT / VAT

Creditors & Accruals

Debtors & Prepayments

Income

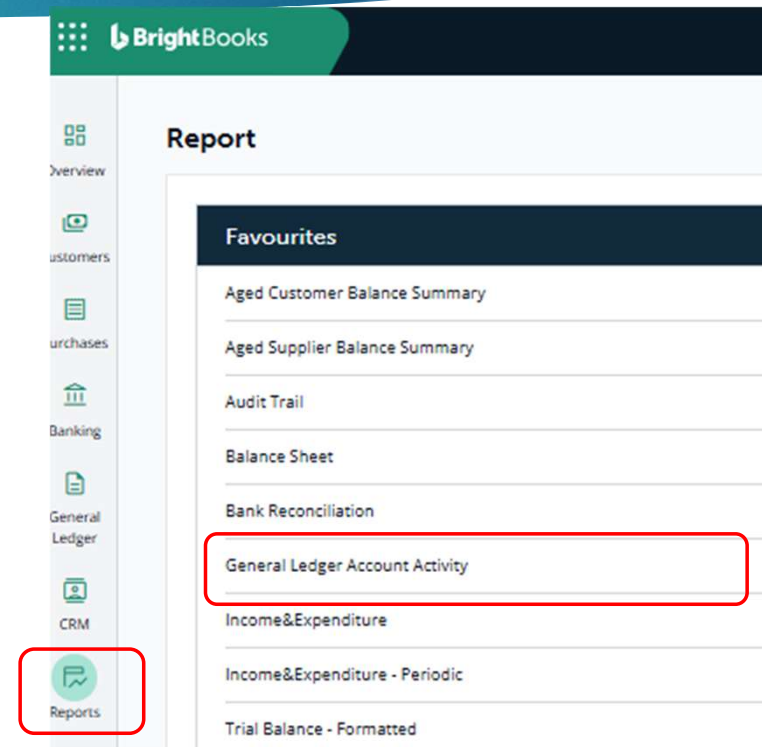
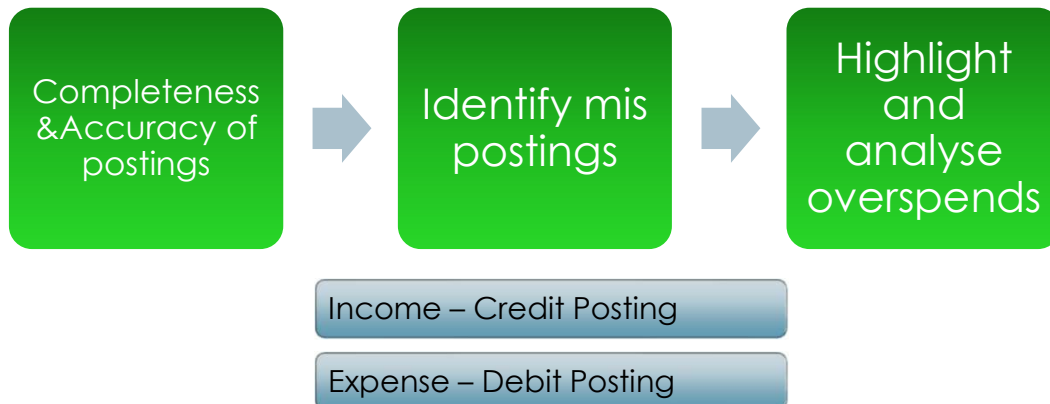
Reports

Action 21

General Ledger Activity Report

8

21. Run a General Ledger Activity Report and review the posting of transactions, to ensure they are accounted for correctly.



Action 21

General Ledger Activity Report

9

General Ledger Account Activity [Back](#)

[Quick Print](#) [Print](#) [Excel](#) [Save](#) [Email](#)

BASED ON PERIOD FROM PERIOD TO ACCT. CODE FROM ACCT. CODE TO DEP

[Period](#) [Sep-2024](#) [Aug-2025](#) [From](#) [To](#) [All](#)

[Run](#) [Advanced Settings](#)

Advanced Settings

COLUMN ORDER

Exclude	Include
Ref.No.	Code
Product	Date
Customer Code	Doc.No.
Supplier Code	Type
VAT Rate	Details
Department	Debit
	Credit
	Balance

SORTING

1. Code [v](#) ☐ Total ☒ Suppress Zeros

2. Department [v](#) ☒ Total ☐ Show Balance Forward

☐ Total Only ☐ Show Opening Balance Journals

☐ Show Future Opening Balances

☐ Page Break

[Cancel](#) [Update](#)

General Ledger Account Activity							
Test C&C School							
Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance Period
1421-Capital: Fixtures, Fittings and Equipment Additions							
Secure Mobile Phone Stora							
1421	28/08/2025	MPSS125	PINV	Phone-Capital: Fixtures, Fittings and Equipment Additions	5,000.00	-	5,000.00 Aug-2025
Subtotal for Secure Mobile Phone Stora					€5,000.00	-	€5,000.00
Totals:					€5,000.00	-	€5,000.00
1700-Sales Ledger Control							
All other departments							
1700	03/09/2024	1	SINV	Local GAA	250.00	-	250.00 Sep-2024
1700	28/09/2024	60	RCPT	Local GAA	-	250.00	- Sep-2024
1700	01/01/2025	2	SINV	Local GAA	250.00	-	250.00 Jan-2025
1700	28/01/2025	61	RCPT	Local GAA	-	250.00	- Jan-2025
1700	01/04/2025	3	SINV	Local GAA	250.00	-	250.00 Apr-2025
1700	28/04/2025	62	RCPT	Local GAA	-	250.00	- Apr-2025
1700	01/07/2025	4	SINV	Local GAA	250.00	-	250.00 Jul-2025
Subtotal for All other departments					€1,000.00	€750.00	€250.00
Totals:					€1,000.00	€750.00	€250.00
1720-prepayments							
All other departments							
1720	31/08/2025	2	PPMT	Prepayments year end 31.08.25	18,500.00	-	18,500.00 Aug-2025
Subtotal for All other departments					€18,500.00	-	€18,500.00
Science Implementation Gr							
1720	31/08/2025	21	NJRN	Expenses related to SIG 25/26	7,500.00	-	26,000.00 Aug-2025
Subtotal for Science Implementation Gr					€7,500.00	-	€26,000.00
Totals:					€26,000.00	-	€26,000.00

Action 1

Posting Transactions 31.08.2025

10

1. **Post all day –to –day transactions for the year. This ensures that your management reports and year end postings are accurate. Ideally any audit adjustments from the accountants should be posted to the income and expenditure codes within a reasonable time frame.**



Accurate



Complete



Consistent

Action 1

Posting Transactions 31.08.2025

11

Record all
Income including
cash & electronic
receipts

Record all
supplier invoices
and cheque
payments in
sequence

Record all EFT
payments from
the banking
online statement,
record any Direct
Debits or Credit
Transfers

Record the
weekly payroll
journal &

Record VAT / RCT
Journal if
applicable

Actions 2-6 & 13

Bank & Cash

12

2. Ensure you have bank statements for all school bank accounts covering the period 1st September 2024 to 31st August 2025 and ensure all bank accounts are reconciled up to 31st August 2025.

3. Review the bank reconciliation report as follows:

- Review the list of outstanding payments and receipts on the bank reconciliation to ensure they are accurate.
- Any duplicate entries should be corrected.
- Any outstanding payments/receipt more than six-months-old should be investigated. Duplicate transactions should be written off.

4. Ensure that the petty cash and credit card transactions are recorded for the year and that the balances in the petty cash and credit card account are correctly stated at the end of the year.

5. Ensure that the balance in the Cash Control Account equates to the amount of cash and cheques held in the safe on 31st August 2025.

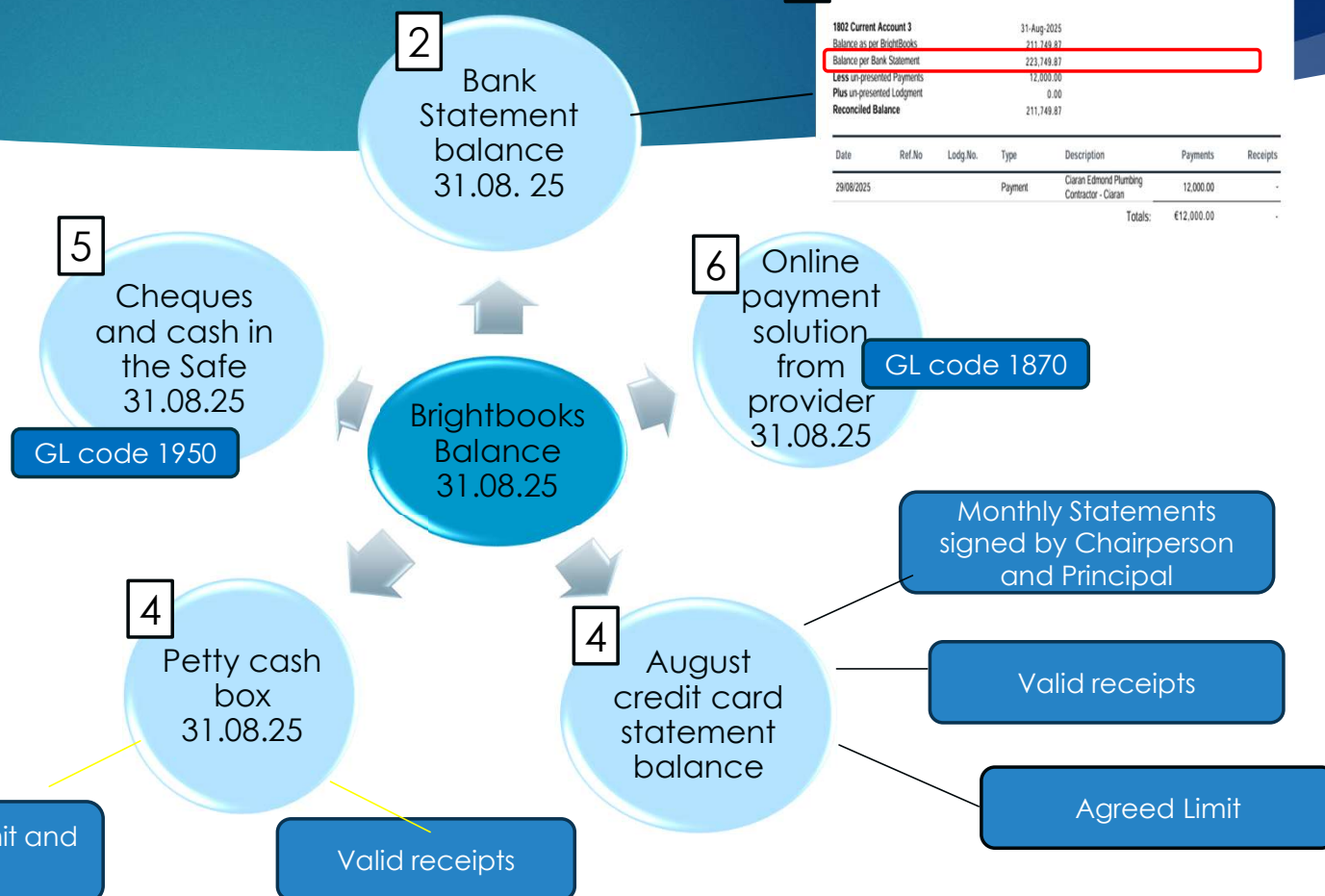
6. Ensure that the balance in the online payment solution clearing account (code 1870) equates to the amount of money owed from the online payments company at the 31st of August 2025.

13. Parents Association: Ensure all financial documentation is made available to the school's external accountant/auditor for inclusion in the annual financial accounts of the school.

3 Bank Reconciliation Report
Test CSC School

1802 Current Account 3	31-Aug-2025
Balance as per BrightBooks	211,749.87
Balance per Bank Statement	223,749.87
Less un-presented Payments	12,000.00
Plus un-presented Lodgment	0.00
Reconciled Balance	211,749.87

Date	Ref.No	Lodg.No.	Type	Description	Payments	Receipts
29/08/2025			Payment	Caran Edmond Plumbing Contractor - Caran	12,000.00	-
Totals:					€12,000.00	-



Cancelling out-of- date cheques, duplicates or errors

13



Balance agreed to Bank Statement @ 31.08.25



Unpresented Payments/ Outstanding Receipts accurate @ 31.08.25

Bank Reconciliation Report

Print Excel Save Email

BANKS STATEMENTS REPORT TYPES

1802 Current Account 3 31/08/2025 Unreconciled

Run

Bank Reconciliation Report

Test C&C School

1802 Current Account 3 31-Aug-2025

Balance as per BrightBooks	159,769.70
Balance per Bank Statement	174,769.70
Less unpresented Payments	15,000.00
Plus unpresented Lodgement	0.00
Reconciled Balance	159,769.70

Date	Ref No	Lodge No.	Type	Description	Payments
29/08/2025	Sarag payment Capital Pro		Payment	Curan	15,000.00
Totals:					€15,000.00

BrightBooks Manual

5.8 To cancel old cheques

To cancel old outstanding cheques:

1. Make a list of the cheques that need to be cancelled. The list should state the cheque / payment reference, payee, amount, nominal code and department.
2. Go to 'Banking' > select 'Payments'
3. Enter the details of each payment on the cancel list as a negative payment.
4. When reconciling the bank account match the outstanding cheques to the negative payments.

Payments	Receipts	Balance
200.00	0.00	0.00
500.00	0.00	500.00
500.00	0.00	0.00
500.00	0.00	0.00
0.00	50.00	0.00
0.00	50.00	0.00

Match negative payments against old outstanding cheques

Year end File
31.08.25

Bank Statements
01.09.24 -31.08.25

Action 7-10

Payroll Control Accounts

14

Year end
file

Payroll reports 01/09/24-31/12/24 & 01/01/25 -31/08/25

7. Payroll records: Print individual employee payroll records for the period 1st September 2024 to 31st August 2025, print copy of the payroll summary for the 2024 year and have a backup of the payroll saved to a memory stick for 2024 and up to 31st August 2025

8. The PAYE/PRSI/USC/LPT control account (nominal code 2250) should equate to the PAYE/PRSI/USC/LPT that is owed to Revenue at 31st of August 2025. (Where payroll journals are utilised)

9. The net wages control account (code 2200) should be zero or any balance explained.

10. Other wage related control account balances (e.g., Union Fees, Single Public Pension Scheme, ASC) should equate to amounts owed at 31st August 2025 (if recording payroll using the payroll journal).

Using payroll journals:

Week 35 included

Check balances in the Balance Sheet Report at 31-8-2024 2200-2250

PAYE/PRSI/ USC/LPT control account 2250

Net wages control account and other wages related control accounts 2200

Not using payroll journals

Last processed payroll to 31.08.25 / Payroll taxes for July or August not included?

Payments recorded when made

Use journal for missing liability
• DR wages
• CR 2200 Net wages control / 2250 Payroll taxes control

Alternative: record amount owed as o/s bank payment

Payroll Control Accounts

15

Balance Sheet - All
Test C&C School

Date Range: 1st Aug 2025 To 31st Aug 2025

2025

Code	Description	Current	Department
€ -			
Accruals			
2105	School Income Received in Advance	5,000.00	School Administration
2105	School Income Received in Advance	3,500.00	Voluntary contributions
2105	School Income Received in Advance	500.00	Transition year
2150	Grants Received in Advance	4,083.50	SSSF
2150	Grants Received in Advance	3,333.33	Non teacher pay grant
2150	Grants Received in Advance	5,533.33	Non pay grant
2151	Book Grant Received in Advance	1,783.70	Free School Book Administ
2151	Book Grant Received in Advance	61,800.00	Free School Book Grant
2250	PAYE/PRSI/USC/LPT Control Account	925.76	All other departments
2270	RCT Control Account	6,432.85	All other departments
		€92,892.47	

General Ledger Account Activity

Quick Print Print Excel Save Email

BASED ON	PERIOD FROM	PERIOD TO	ACCT. CODE FROM	ACCT. CODE TO	SWP
Period	Aug 2025	Aug 2025	2250	2250	All

Run Advanced Settings

General Ledger Account Activity
Test C&C School

Date Range: 1st Aug 2025 To 31st Aug 2025

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
2250-PAYE/PRSI/USC/LPT Control Account							
All other departments							
2250	31/08/2025	15	N/RNL	Week 32:35 Payroll Taxes due	-	925.76	-925.76
Subtotal for All other departments					-	925.76	-925.76
Totals					-	925.76	-925.76
Totals					-	925.76	-925.76

General Ledger Account Activity

Quick Print Print Excel Save Email

BASED ON	PERIOD FROM	PERIOD TO	ACCT. CODE FROM	ACCT. CODE TO	SWP
Period	Aug 2025	Aug 2025	2200	2200	All

Run Advanced Settings

General Ledger Account Activity
Test C&C School

Date Range: 1st Aug 2025 To 31st Aug 2025

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
2200-Net Wages Control Account							
All other departments							
2200	08/08/2025	33	P/MT	Wages week 32	682.32	-	682.32
2200	15/08/2025	34	P/MT	Wages week 33	682.32	-	1,364.64
2200	22/08/2025	35	P/MT	Wages week 34	682.32	-	2,046.96
2200	29/08/2025	36	P/MT	Wages week 35	682.32	-	2,729.28
2200	31/08/2025	16	N/RNL	Net wages week 32:35	-	2,729.28	-
Subtotal for All other departments					42,729.28	42,729.28	-
Totals					42,729.28	42,729.28	-

Year end
file

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

August 2025
Return

Action 11 & 12

RCT & VAT – Control Accounts balance

16

11. VAT: Review ROS to ensure all VAT returns are filed. Remember you must file VAT returns even if liability is Nil.

The VAT control account (nominal code 2260) should equate to the VAT that is owed to Revenue at 31st of August 2025 (if using VAT journals)

12. RCT: Ensure all deductions made from Subcontractors for RCT purposes have been returned to Revenue.

The RCT control account (nominal code 2270) should equate to the RCT that is owed to Revenue at 31st of August 2025.

Review position
on ROS for
Returns for RCT
and VAT compare
the control
accounts

Ensure all
deductions made
for RCT have been
returned to
Revenue

The July/August
VAT3 and August
RCT liabilities
are payable in
September 2025

Home ▾ Topics ▾ Guidelines ▾ School Management ▾ External Accountants / Auditors ▾ **Training ▾**

FSSU > Post-Primary > Training > New A/cs. Personnel Training Resources > RCT and VAT – Training Video for New Accounts Personnel

Training


- C&C Schools Training Resources
- Voluntary Secondary Schools Resources
- New A/cs. Personnel Training Resources**
- New Principals Training Resources
- Finance Sub-Committees Training Resources
- External Accountants Training Resources

RCT and VAT – Training Video for New Accounts Personnel

- > Presentation Slides
- > VAT/RCT Worksheet
- > Capital Projects Report
- > RCT/VAT Calendar

Training Video for Clerical Officer/Accounts Secretary

RCT & VAT Overview

 **FSSU**
Financial Support
Services Unit

Action 11 & 12

RCT & VAT – Control Accounts balance

17

Trial balance 31.08.25

2260	Reverse VAT Control Account	1,620.00
2270	RCT Control Account	2,400.00

YE folder

General Ledger Account Activity					Date Range: 1st Aug 2025 To 31st Aug 2025		
Test C&C School							
Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
2260-Reverse VAT Control Account							
All other departments							
2260	02/08/2025	18	NJRNL	Aug VAT C	-	1,620.00	-1,620.00
Subtotal for All other departments					-	€1,620.00	€-1,620.00
Totals:					-	€1,620.00	€-1,620.00
2270-RCT Control Account							
All other departments							
2270	29/08/2025	40	PMT	Ciaran	-	2,400.00	2,400.00
Subtotal for All other departments					-	€2,400.00	€2,400.00
Totals:						€2,400.00	€2,400.00
Totals:					-	€4,020.00	€4,020.00

July/August VAT3
Return

August
RCT Return

Action 14

Purchases

18

14. Complete a manual list of creditors on 31st August 2025 (money owed by the school).

If using the purchase ledger print an outstanding creditors list at 31st August 2025.

- Match the creditor/supplier balance on the report to the statement received (or unpaid invoice if no statement available) from the supplier.
- Any difference between the balance on the report and the statement should be investigated.
- Any negative balances on the outstanding creditor list report should be investigated to see if any purchase invoices have not been posted. Request copy invoices from the suppliers and process on Brightbooks.

Aged Supplier Balance Summary [Back](#)

DATE TO: 31/08/2025 SUPPLIER FROM: From SUPPLIER TO: To Current Aging

[Print](#) [Excel](#) [Save](#) [Email](#)

[Run](#) [Advanced Settings](#)

Aged Supplier Balance Summary
L----- Test C&C School

Code	Name	Current	Balance	30 days	60 days	90 days
BOO001	Book	-	11,500.00	-	11,500.00	-
CIA001	Ciaran Edmond Plumbing Contractor	-	12,000.00	12,000.00	-	-
ELL001	One In All The Staps	-	-	-	-	-
ELL002	Science Supplies	-	7,500.00	7,000.00	500.00	-
ELL003	Best Of Books	-	-	-	-	-
PHO001	Phone	5,000.00	5,000.00	-	-	-
SEC001	Secure Data	-	-	-	9,572.55	5,000.00
Totals:		€5,000.00	€36,000.00	€19,000.00	€17,572.55	€5,000.00

YE folder

Purchases Reconciliations 31.08.25

Balance Sheet - All
Test C&C School

Date Range: 1st Sep 2024 To 31st Aug 2025

Code	Description	Balance
		€

Balance Sheet

Current Liabilities

Creditors

Code	Description	Balance
		€
2100	Creditors Control Account	12,000.00
2100	Creditors Control Account	11,500.00
2100	Creditors Control Account	7,500.00
2100	Creditors Control Account	5,000.00
		€36,000.00

Accruals Listing @ August 31st 2025

19

Brightbooks

Bank Module

Unpaid Supplier Invoices - periods prior to Sept. 1st

Goods & Services Received prior to Sept. 1st not yet invoiced

Purchases Module

All invoices for periods prior to Sept. 1st are entered

Goods & Services Received prior to Sept. 1st not yet invoiced

Examples

- Energy costs
- Telephone
- Accountants' fees
- Goods received not invoiced.

FSSU Chart of Accounts

Effective for the year ended 31st August 2025

School Name	Post Primary School Sample	
Roll Number	12645J	
Date	31/12/20XX	
Creditors/Accruals	Total	
	€	€
Balance per accounts	1300	1300
Invoices received not listed		
August utility bill	750.5	
August telephone bill	50.4	
Subtotal		800.9
Accruals/Expenses incurred but not invoiced		
Stationary received	200.21	
Subtotal		200.21

Year end File
31.08.25

Preparing the Accrual Journal

20

1st September Reverse the Accruals Journal

School Name	Post Primary School Sample
Roll Number	12645J
Date	31/12/20XX
Creditors/Accruals	Total
	€
Balance per accounts	36000.00 36000.00
Invoices received not listed	
August utility bill	150.5
August telephone bill	50.4
Subtotal	800.9
Accruals/Expenses incurred but not invoiced	
Stationary received	200.21
Subtotal	200.21

General Ledger

Chart of Accounts

Journals

VAT Returns

VES

INTRASTAT

Journals

Code

If the Nominal Code exists and you know its code, type it here. Otherwise, click the lookup button to select.

JOURNALS DETAILS

DATE

31/08/2025

REP NO.

Year end

TYPE

Accrual

N- Add Attachment

Use (F5) and (F10)

Code	Description	Notes	Debit	Credit	DEP
6550	Light and Power Expense		750.00	0.00	ADO
6250	Telephone Expense / SMS Text		50.40	0.00	ADO
6350	Office Equipment / Non Capital Expense		200.21	0.00	ADO
2440	Accruals		0.00	1,001.11	ADO

Balance Sheet Liabilities CR 2440 Accrual

Income and Expenditure Dr Various Expense codes

Trial Balance - Formatted - All		Date Range: 1st Sep 2024 To 31st Aug 2025	
Test C&C School		2025	2024
Code	Description	Current	Comparative
2440	Accruals	€ 1,001.11	€

Action 15

Debtors and Prepayments

21

Prepayment



Amount paid
in advance
(Prepayment)



To Book auditorium



To hold its
annual meeting
(At a future date)

15. Complete a manual list of debtors & prepayments at 31st August 2025 (money owed to the school).

If using the sales ledger print an outstanding debtors list at 31st August 2025.

- Match the customer balances on the report to the statements sent to the customer.
- Any negative balances on the outstanding customer list report should be investigated to see if any sales invoices have not been posted.



Prepayments -1720

Deposit for School Trip

Subscription/ Member ship fees
paid in advance.



Grants Due -1730

State Exam Aide Grant




- ☒ Types of debtors
- ☒ Examples of Prepayments
- ☒ Journals
- ☒ When to reverse accruals

Prepayments Listing @ August 31st 2025

22

School Name	Post Primary School Sample
Roll Number	12645J
Date	31/12/20XX

Prepayments	Total
 NAPD membership	€ 1,500
ICT maintenance	€ 5,500
Free Schoolbook grant expense	€ 11,500
Total	€18,500

Year end 24/25

Brightbooks

Prepayments

Balance sheet 31.08.25

School running costs for 25/26 paid in 24/25



Income and Expenditure 01.09.25

School running costs for 25/26

Prepayments - Journal Adjustment

23

Prepayments	Total
NAPD membership	€ 1,500
ICT maintenance	€ 5,500
Free Schoolbook grant expense	€ 11,500
Total	€18,500

Journals

Code
If the Nominal Code exists and you know its code, type it here. Otherwise, click the lookup button to select.

JOURNALS DETAILS

DATE: 31/08/2025 REF NO.: Year end A TYPE: Prepayment Add Attachment (Max file size 4 MB)

Code	Description	Notes	Debit	Credit DEP
6700	Annual Subscriptions Expense	NAPD September 25 - May 26	0.00	1,500.00 AOD
4420	Computer Maintenance & Support Expense	ICT Maintenance	0.00	5,500.00 ICT
4731	Free school book grant	Text books 25/26 expense	0.00	11,500.00 PSBG
1720	Prepayments	Prepayments year end 31.08.25	18,500.00	0.00 AOD
	Prepayments		0.00	0.00 AOD
			0.00	0.00 AOD
			0.00	0.00 AOD
			0.00	0.00 AOD
			0.00	0.00 AOD
			0.00	0.00 AOD

Add New Line Delete

Total Debit Amount: 18,500.00
Total Credit Amount: 18,500.00
Balance: 0.00

Balance Sheet Liabilities
DR 1720 Prepayments

Income and Expenditure
CR Various Expense codes

Reversal
Journal
01.09.25

Customer Reports

24

If using the customers module



Aged Customer Balance Summary [Back](#) [Print](#) [Excel](#) [Save](#) [Email](#)

DATE TO: 31/08/2025 CUSTOMER FROM: From CUSTOMER TO: To CO-ORDINATOR: ☐ Current Aging

Aged Customer Balance Summary
Test C&C School
Date Range: To 31st Aug 2025

Code	Name	Current	Balance	30 days	60 days	90 days	120 days	150 days	180 days
LOC001	Local GAA	-	250.00	-	250.00	-	-	250.00	-
Totals:		-	€250.00	-	€250.00	-	-	€250.00	-

Agree to Sales Ledger Control Account 1700

Balance Sheet - All

Test C&C School

Date Range: 1st Sep 2024 To 31st Aug 2025

Code	Description	Balance
		€
Balance Sheet		
Fixed Assets		
Fixed Asset		
1401	Capital: Land and Buildings Additions	120,000.00
		€120,000.00
TOTAL Fixed Assets		€120,000.00
Current Assets		
Debtors & Prepayments		
1700	Sales Ledger Control	250.00

Year end File
31.08.25

Action 16 & 17

School Generated Income in Advance

25

16. Income received in the current year (2024 / 2025), for the next school year (2025/2026) should be shown as income received in advance on the balance sheet code 2105. Use the department function to analyse the various types within the ledger account. This will facilitate the running of a nominal activity report by department for code 2105 at 31.08.2025 for audit purposes.
17. Alternatively, complete a manual list of income/grants received by the school in the year 2024/2025 that relate to 2025/2026 school year e.g., book grant, transition year charges, school administration charges, voluntary contribution.

School Generated Income
Received in 2024 relating to
2025/2026

2105 School Income received in Advance

First Year Charges

Transition Year Income

School Administration
Charges

Voluntary contributions


Action 16 & 17 School Generated Income in Advance

26

General Ledger Account Activity [Back](#)

[Quick Print](#) [Print](#) [Excel](#) [Save](#) [Email](#)

BASED ON PERIOD FROM PERIOD TO ACCT. CODE FROM ACCT. CODE TO DEP

 Period

[Run](#) [Advanced Settings](#)

General Ledger Account Activity Date Range: 1st Sep 2024 To 31st Aug 2025

Test C&C School

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance	Period
3310-Transition Year Income								
Transition year								
3310	01/09/2024	39	RCPT	TY 24/25	-	2,500.00	-2,500.00	Sep-2024
3310	01/09/2024	29	RCPT	TY24/25	-	250.00	-2,750.00	Sep-2024
3310	22/10/2024	34	RCPT	TY 24/25	-	50.00	-2,800.00	Oct-2024
3310	30/04/2025	7	RCPT	Income received from third year for TY 25/26	-	500.00	-3,300.00	Apr-2025
3310	20/05/2025	49	RCPT	TY 25/26	-	1,000.00	-4,300.00	May-2025
3310	21/05/2025	25	RCPT	Ty Charges 25/26	-	1,000.00	-5,300.00	May-2025
Subtotal for Transition year					-	€5,300.00	€-5,300.00	
Totals:					-	€5,300.00	€-5,300.00	
3370-Locker Income								
All other departments								
3370	01/09/2024	30	RCPT	Locker Income 24/25 1	-	150.00	-150.00	Sep-2024
3370	01/09/2024	42	RCPT	Locker Income 24/25	-	350.00	-500.00	Sep-2024
3370	24/09/2024	44	RCPT	Locker 24/25	-	50.00	-550.00	Sep-2024
3370	24/10/2024	35	RCPT	Locker Income 24/25	-	10.00	-560.00	Oct-2024
3370	20/05/2025	47	RCPT	Locker Income 25/26	-	150.00	-710.00	May-2025
3370	21/05/2025	26	RCPT	Locker income 25/26	-	550.00	-1,260.00	May-2025
Subtotal for All other departments					-	€1,260.00	€-1,260.00	
Totals:					-	€1,260.00	€-1,260.00	

School Generated Income in Advance

27

Journals

Credit
Enter the amount here for credit value, the sum of all credit value should match with the sum of all debit value

JOURNALS DETAILS

DATE: 31/08/2025 REF NO.: Year End Journal TYPE: Journal

Code	Description	Notes	Debit	Credit	DEP
3310	Transition Year Income	TY Income 25/26 received in Advance	2,500.00	0.00	TY
3370	Locker Income	Locker Income 25/26 Received in Advance	700.00	0.00	AOD
3375	Journals and Year Book Income	Journal and Yr Book Income 25/26 Received in Advance	1,160.00	0.00	AOD
3390	School Administration Charges	School Administration Charges 25/26 Received in Advance	1,000.00	0.00	AOD
2105	School Income Received in Advance	School Generated Income Received in Advance of 25/26	0.00	2,860.00	AOD
2105	School Income Received in Advance	TY Income Received in Advance of 25/26	0.00	2,500.00	TY

Total Debit Amount 5,360.00
Total Credit Amount 5,360.00
Balance 0.00

Journal should be reversed 01.09.25

General Ledger Account Activity
C&C School
Date Range: 1st Sep 2024 To 31st Aug 2025

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
3310-Transition Year Income							
Transition year							
3310	01/09/2024	39	RCPT	TY 24/25	-	2,500.00	-2,500.00
3310	01/09/2024	29	RCPT	TY24/25	-	250.00	-2,750.00
3310	22/10/2024	34	RCPT	TY 24/25	-	50.00	-2,800.00
3310	30/04/2025	7	RCPT	Income received from third year for TY 25/26	-	500.00	-3,300.00
3310	20/05/2025	49	RCPT	TY 25/26	-	1,000.00	-4,300.00
3310	21/05/2025	25	RCPT	Ty Charges 25/26	-	1,000.00	-5,300.00
3310	31/08/2025	19	NJRN	TY Income 25/26 to Income in Advance YE	2,500.00	-	-2,800.00
Subtotal for Transition year					€2,500.00	€5,300.00	€-2,800.00

Balance Sheet - All
Test C&C School
Date Range: 1st Sep 2024 To 31st Aug 2025

Code	Description	Current	Balance	Department
Balance Sheet				
Accruals				
2105	School Income Received in Advance	2,860.00	2,860.00	All other departments
2105	School Income Received in Advance	2,500.00	2,500.00	Transition year

Action 18

Grants 2024/2025

28



Financial Guideline 2023/2024

23

Community & Comprehensive Schools

Grants payable to Community & Comprehensive Schools School year 2024/2025

SUMMARY OF GRANTS PAYABLE 2024/2025

No	Grant Description	Rate per Pupil	Instalments	Provisional Timing of Payments	Notes	Nominal Code in FSSU Chart of Accounts
1	Non-pay grant	€276.00 per pupil And Minor works grant: €10,000 + €6 per pupil	4	Jan/Apr/July/Oct	25% deduction is applied to PPP schools Minor Works grant is not payable to PPP schools	<3010>
2	Non-teaching pay grant	Sanctioned staff at Dept approved Pay scales	4	Jan/Apr/July/Oct	There is no Departmental sanction given for Caretakers and Cleaners in PPP schools	<3030>
3	DEIS Grant DEIS (Delivering Equality Of Opportunity in Schools)	-	1	Payable in advance for 23/24 yr. (TBC)	Queries in relation to DEIS Grant should be directed to Social Inclusion Unit in the Dept.	<3020>
4	School Support Services Grant *1	2023: €122.50	3	Nov/Mar/Jun	25% deduction is applied to PPP schools. Minimum grant based on enrolment of 200 and thereafter according to enrolments.	<3050>

*1 Note: Where a school secretary has moved to the Department Payroll: These schools will have the School Support Services Grant due reduced to reflect the fact that schools are no longer paying these staff directly.
Grant: School Support Services Grant
Less: Annual grant funded salary plus Employers PRSI

5	Capitation Grants for PLC students:			TBC:	25% deduction is applied to PPP schools	<3299>
	Non-Pay Grant	€276	4	Jan/Apr/July/Oct		
	Minor Work Grant	€6	4	Jan/Apr/July/Oct		
	School Services Support Fund	€122.50	3	Nov/Mar/Jun		
	PLC additional per capita	€91	4	Jan/Apr/July/Oct		

6.a	Leaving Cert Applied	€151.00	1	Jun	This is based on pupil enrolment in 5 th and 6 th year of LCA programme.	<3210>
6.b	Junior Cert School Programme	€60.00	1	Jun	1 st Year JCSP only	<3190>
6.c	Transition Year	€95.00	1	Jun	Per pupil in transition year.	<3200>
6.d	Physics and Chemistry	€13.00	1	Jun	Per pupil in 5 th and 6 th Year Physics and/or Chemistry	<3245>
7	Book Grant (senior cycle pupils only)				Book grant paid in June 2023 is for 2024/2025 school year. Excluding number of PLC pupils.	<3150>
	Non-DEIS Schools	€24.00	1	Jun		
	DEIS Schools	€39.00				
8	Free schoolbooks scheme grant and administration support grant (junior cycle pupils only)	€309 Daily rate: €160.62 +11.05%	1 1	Mar May	Department of Education Guidance	<3151> <3152>
9	Special Class Grants	€201.00	1	Dec	Pupils psychologically assessed as having a mild or moderate general learning disability and participating in NCSE approved special classes	<3290>
10	Traveller Grant	€213.50	1	Dec	Paid per traveller pupil	<3220>
11	Supervision and Substitution Pre Jan 1, 2011- teachers	€1,769	2	Dec/Jun	Paid for teachers opting out of the scheme.	<3240>
	For teachers joining the scheme after Dec 31 2010	€1,592				

- ☐ Grants In advance
- ☐ Unspent Ringfenced Grants



Action 18 &19

Grant Income in Advance

29

18. Review the grants for the year to ensure that all grants received for the next academic year have been included in the accounts as 'Grants Received in Advance (nominal codes 2150-2152).

19. Ensure that the Free Schoolbooks Scheme Grant and the Administration Support Grant received in the 2024/2025 financial year for the 2025/2026 financial year are recorded in code 2151. While the related costs should be in code 1720.

Grant Name	Provisional Date	Element in Advance	Guideline
Non -Pay Grant	Jan/ Apr/Jul/ Oct	1/3 of July Instalment	
Non-Teaching Pay Grant	Jan/ Apr/Jul/ Oct	1/3 of July Instalment	
SSSF grant	Nov / Mar/June	50% of June Instalment	
DEIS Grant	June 2025	100%	
Free Schoolbooks Grant	March 2025	100%	# 32 -2024/2025
Free Schoolbook Administration support grant	April 2025	100%	# 32-2024/2025
Science Implementation Grant	December 2024	100%	# 20 -2024/2025

Grant Income in Advance Template

30

BrightBooks for C&C Schools

Quick Reference Guide

Accounting for Grants Received in Advance

Calculation of Grants Received in Advance Template					
School Name	Sample C&C school				
School Roll Number	12345A				
Year Ended	31st August 20XX				
Grant Name	€ Amount Received	Element in Advance	€ Element in Advance	BrightBooks Accounts Debit Code	BrightBooks Accounts Credit Code
Non-Pay Grant - July Instalment	€16,600.00	1/3	€5,533.33	3010	2150
Non-Teaching Pay Grant - July Instalment	€10,000.00	1/3	€3,333.33	3030	2150
SSSF Grant - June Instalment	€8,167.00	50%	€4,083.50	3050	2150
Subtotal	€34,767.00		€12,950.16		

Grant's below are received in full for the next school year. On receipt of the grant it can be posted directly to the grant received in advance code

	€ Amount Received		€ In Advance	Brightbooks code
Free School Book Grant	€61,800.00	100%	€61,800.00	2151
Free School Book Admin Grant	€1,783.70	100%	€1,783.70	2151
Science Implementation Grant	€13,000.00	100%	€13,000.00	2150
DEIS Grant		100%	€0.00	2152
Subtotal	€76,583.70		€76,583.70	
TOTAL			€89,533.86	

Instructions:

- 1) Enter the school name and roll number in the white boxes
- 2) Enter the grant amount received in the yellow boxes. Received in Advance please leave the yellow cell € Amount Received blank.
- 3) In BrightBooks Accounts post a journal entry for each of the above grants with the € element received in advance to the Debit & Credit codes identified above. Alternatively you can use the next sheet to import the journal, see instructions on the next tab.

General Ledger Account Activity

est C&C School Date Range: 1st Sep 2024 To 31st Aug

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
2150-Grants Received in Advance							

Non-pay grant							
2150	31/08/2025	9	NJRNL	NPG element received in advance	-	5,533.33	-5,533.33
Subtotal for Non pay grant					-	€5,533.33	€-5,533.33

Non teacher pay grant							
2150	31/08/2025	9	NJRNL	NTP element received in advance	-	3,333.33	-8,866.66
Subtotal for Non teacher pay grant					-	€3,333.33	€-8,866.66

Science Implementation Gr							
2150	31/08/2025	20	NJRNL	Science Implementation Grant 25/26	-	13,000.00	-21,866.66
Subtotal for Science Implementation Gr					-	€13,000.00	€-21,866.66

SSSF							
2150	31/08/2025	9	NJRNL	SSSF element received in advance	-	4,083.50	-25,950.16
Subtotal for SSSF					-	€4,083.50	€-25,950.16

Totals: - €25,950.16 €-25,950.16

2151-Book Grant Received in Advance							
Free School Book Administ							
2151	31/08/2025	13	RCPT	DE - Free School Book Admin Grant 25/26	-	1,783.70	-1,783.70
Subtotal for Free School Book Administ					-	€1,783.70	€-1,783.70

Free School Book Grant							
2151	31/08/2025	12	RCPT	DE Fre School Book Grant 25/26	-	61,800.00	-63,583.70
Subtotal for Free School Book Grant					-	€61,800.00	€-63,583.70

Totals: - €63,583.70 €-63,583.70

2152-DEIS Grant Received in Advance							
Subtotal for					-	-	-

Totals:					-	-	-
Totals:					-	€89,533.86	€-89,533.86

Grant Income in Advance Journal

General Ledger

Chart of Accounts **Journals** VAT Returns VIES INTRASTAT

Journals

Notes
Notes are for your own internal purposes only, for e.g. the purpose of the journal entry.

JOURNAL DETAILS

DATE

31/08/2025

REF NO.

YE Adj

TYPE

Journal

Add Attachment

Max file size 4 MB.

Code	Description	Notes	Debit	Credit	DEP
3010	Capitation/Non Pay Budget	NPG element received in advance	5,533.33	0.00	NPG
2150	Grants Received in Advance	NPG element received in advance	0.00	5,533.33	NPG
3030	Non Teachers Pay Budget	NTP element received in advance	3,333.33	0.00	NTP
2150	Grants Received in Advance	NTP element received in advance	0.00	3,333.33	NTP
3050	Ancillary/School Support Services Grant	SSSF element received in advance	4,083.50	0.00	SSSF
2150	Grants Received in Advance	SSSF element received in advance	0.00	4,083.50	SSSF

Add New Line Delete Disallow Tax

Total Debit Amount 12,950.16
Total Credit Amount 12,950.16
Balance 0.00

Grant Income in Advance

32

Income & Expenditure Account

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
3010-Capitation/Non Pay Budget							
Non pay grant							
3010	20/10/2024	19	RCPT	Oct NPG	-	16,600.00	-16,600.00
3010	06/01/2025	17	RCPT	Jan NPG	-	16,600.00	-33,200.00
3010	24/04/2025	18	RCPT	April NPG	-	16,600.00	-49,800.00
3010	07/07/2025	15	RCPT	DE -NPG July	-	16,600.00	-66,400.00
3010	31/08/2025	9	NJRNL	NPG element received in advance	5,533.33	-	-60,866.67
Subtotal for Non pay grant					€5,533.33	€66,400.00	€-60,866.67
Totals:					€5,533.33	€66,400.00	€-60,866.67
3030-Non Teachers Pay Budget							
Non teacher pay grant							
3030	10/07/2025	22	RCPT	DE -NTP Grant July	-	10,000.00	-10,000.00
3030	31/08/2025	9	NJRNL	NTP element received in advance	3,333.33	-	-6,666.67
Subtotal for Non teacher pay grant					€3,333.33	€10,000.00	€-6,666.67
Totals:					€3,333.33	€10,000.00	€-6,666.67
3050-Ancillary/School Support Services Grant							
SSSF							
3050	20/11/2024	20	RCPT	Nov SSSF	-	8,167.00	-8,167.00
3050	03/03/2025	21	RCPT	Mar SSSF	-	8,167.00	-16,334.00
3050	02/06/2025	14	RCPT	DE -SSFF Grant June	-	8,167.00	-24,501.00
3050	31/08/2025	9	NJRNL	SSSF element received in advance	4,083.50	-	-20,417.50
Subtotal for SSSF					€4,083.50	€24,501.00	€-20,417.50

Balance Sheet- 2150

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
2150-Grants Received in Advance							
Non pay grant							
2150	31/08/2025	9	NJRNL	NPG element received in advance	-	5,533.33	-5,533.33
Subtotal for Non pay grant					-	€5,533.33	€-5,533.33
Non teacher pay grant							
2150	31/08/2025	9	NJRNL	NTP element received in advance	-	3,333.33	-8,866.66
Subtotal for Non teacher pay grant					-	€3,333.33	€-8,866.66
SSSF							
2150	31/08/2025	9	NJRNL	SSSF element received in advance	-	4,083.50	-12,950.16
Subtotal for SSSF					-	€4,083.50	€-12,950.16
Totals:					-	€12,950.16	€-12,950.16
Totals:					-	€12,950.16	€-12,950.16

Science Implementation Grant

33



Financial Guideline 2024/2025

20

Community & Comprehensive and Voluntary
Secondary Schools in the Free Education Scheme

Departments

Departments Sub Departments

☒ Use Departments

TITLE SHORT LONG
DEP Department

CODE DESCRIPTION DEFAULT ENABLE
DEPARTMENT 10 SA School Adminis ☐ ☐
DEPARTMENT 11 SIG Science Impleme ☐ ☐

Add

Grant Receipts 2150 → Grants In Advance

Expenditure in 24/25 → 1720 Prepayments



General Ledger Account Activity Back Quick Print Print Excel Save Email

BASED ON PERIOD FROM PERIOD TO ACCT CODE FROM ACCT CODE TO DEP
Period Sep-2024 Aug-2025 From To Q SIG

General Ledger Account Activity

West C&C School

Date Range: 1st Sep 2024 To 31st Aug 2025

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
1802-Current Account 3							
Science Implementation Gr							
1802	20/12/2024	50	RCPT	Science Implementation Grant for 25/26	13,000.00	-	13,000.00
Subtotal for Science Implementation Gr					€13,000.00	-	€13,000.00
Totals:					€13,000.00	-	€13,000.00

3245-Science Subjects Grants

Science Implementation Gr

3245	20/12/2024	50	RCPT	Science Implementation Grant for 25/26	-	13,000.00	-13,000.00
Subtotal for Science Implementation Gr					-	€13,000.00	€-13,000.00
Totals:					-	€13,000.00	€-13,000.00



Science Implementation Grant

34



JOURNALS DETAILS

DATE: 31/08/2025 REF NO: VIE adjust. JOURNAL

Code Description Notes Debit Credit DEF

3245	Science Subjects Grants	Science Implementation Grant 25/26	13,000.00	0.00	SIG
2150	Grants Received in Advance	Science Implementation Grant 25/26	0.00	13,000.00	SIG

Total Debit Amount: 13,000.00
Total Credit Amount: 13,000.00
Balance: 0.00

General Ledger Account Activity

Eleanora's Test C&C School


Date Range: 1st Sep 2024 To 31st Aug 2025

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance
1802-Current Account 3							
Science Implementation Gr							
1802	20/12/2024	50	RCPT	Science Implementation Grant for 25/26	13,000.00	-	13,000.00
Subtotal for Science Implementation Gr					€13,000.00	-	€13,000.00
Totals:					€13,000.00	-	€13,000.00
2150-Grants Received in Advance							
Science Implementation Gr							
2150	31/08/2025	20	NJRNL	Science Implementation Grant 25/26	-	13,000.00	-13,000.00
Subtotal for Science Implementation Gr					-	€13,000.00	€-13,000.00
Totals:					-	€13,000.00	€-13,000.00
3245-Science Subjects Grants							
Science Implementation Gr							
3245	20/12/2024	50	RCPT	Science Implementation Grant for 25/26	-	13,000.00	-13,000.00
3245	31/08/2025	20	NJRNL	Science Implementation Grant 25/26	13,000.00	-	-
Subtotal for Science Implementation Gr					€13,000.00	€13,000.00	-
Totals:					€13,000.00	€13,000.00	-

Science Implementation Grant - Expenditure

35





Financial Guideline 2024/2025

Community & Comprehensive and Voluntary
Secondary Schools in the Free Education Scheme

20

4390-Science Expense						
Science Implementation Gr						
4390	04/06/2025	SC25	PINV	Science Supplies-Science Expense	500.00	500.00
4390	01/08/2025	SC252	PINV	Science Supplies-Science Expense	7,000.00	7,500.00
Subtotal for Science Implementation Gr					€7,500.00	€7,500.00
Totals:					€7,500.00	€7,500.00

Journals

If the Nominal Code exists and you know its code, type it here. Otherwise, click the lookup button to select.

JOURNALS DETAILS

DATE: 31/08/2025 REF NO.: Year end A TYPE: Journal

Code	Description	Notes	Debit	Credit	DEP
4390	Science Expense	Expense for 25/26 SIG	0.00	7,500.00	SIG
1720	Q Prepayments	Expenses related to SIG 25/26	7,500.00	0.00	SIG

4390-Science Expense						
Science Implementation Gr						
4390	04/06/2025	SC25	PINV	Science Supplies-Science Expense	500.00	500.00
4390	01/08/2025	SC252	PINV	Science Supplies-Science Expense	7,000.00	7,500.00
4390	31/08/2025	21	NJRNL	Expense for 25/26 SIG	-	7,500.00
Subtotal for Science Implementation Gr					€7,500.00	€7,500.00

1720-Prepayments						
Science Implementation Gr						
1720	31/08/2025	21	NJRNL	Expenses related to SIG 25/26	7,500.00	7,500.00
Subtotal for Science Implementation Gr					€7,500.00	€7,500.00
Totals:					€7,500.00	€7,500.00

Action 20

Unspent Ringfenced Grants

36

20. Review the income and expenditure for ring fenced grants/income and carry any unspent amounts forward as unspent grants/income. See Appendix 1 for further information.

Calculate Unspent balance

Journal Adjustment 31.08.25

Journal 01.09.25

Table 1

Example of Accounting for unspent grant

Grant	Step 1		Step 1		Step 1	Step 2		Step 3	
	Income		Expenditure		Balance of Grant at 31.08.2025	Journal Unspent amount at 31.08.2025		Journal Unspent amount at 01.09.2025	
	Nominal Code	Amount	Nominal Code	Amount	Amount	Dr Code	Cr Code	Dr Code	Cr Code
Junior cycle schoolbooks scheme	3151	€75,000	4731	€70,000	€5,000	3151	2160	2160	3151



Helpful suggestion - Ringfenced Grants

- Distribute the relevant reports to the project co-ordinators & principal
- Reviewing the Nominal activity and the department report for the activity will facilitate identifying any errors or omissions
- Agree the figures in the relevant department report with the person responsible for the expenditure. They are then aware of how much of the grant is left to spend

Unspent Grants – Step 1

Calculation of Unspent Grant

37

WORKSHEET: CALCULATION UNSPENT GRANTS

GRANT	Balance Unspent Brought Forward		Current Year Grant Income		Current Year Expenditure		Current Year Surplus/Deficit	Total Grant Unspent		Note*	Comment
	NOMINAL CODE	ENTER AMOUNT	NOMINAL CODE	ENTER AMOUNT	NOMINAL CODE	ENTER AMOUNT	€	NOMINAL CODE	€ AMOUNT		
Book Grant Senior Cycle Income	2160		3150		Book Grant Expenses	4730	0	2160	0	-	
Free Schoolbook Scheme Grant	2160		3151		Free Schoolbook Grant Expense	4731	0	2160	0	-	
Free Schoolbook Scheme Administration Grant	2160		3152		Free Schoolbook Admin Salaries Expense	4113	0	2160	0	-	
Book Rental Scheme Income	2160		3330		Book rental scheme expense	4740	0	2160	0	-	
School Library Books Capital Grant	2160		3155		School Library Books Capital Grant Expense	4641	0	2160	0	-	
Supervision & Substitution Grant	2170		3240		Supervision & Substitution Expense	4150	0	2170	0	-	
JCSP Grant	2167		3190		Related JCSP expenses	Various	0	2167	0	-	
Home School Liaison Grant (Part of Deis Grant)	2171		3020		Home School Liaison Expense	4810	0	2171	0	-	
Bus Escort Grant	2171		3294		Bus Escort Salary Expense	4196	0	2171	0	-	
Science Implementation Grant	2171		3245		Science Subjects Expense	4390	0	2171	0	-	
Mobile Phone Storage Solutions	2173		3920		Capital Fixtures Fittings and Equipment Additions	1421	0	2173	0	-	
School excellence fund	2180		3260		School Excellence Fund Expense	4815	0	2180	0	-	
DSP School Meals Grant	2171		3296		DSP School Meals Food Costs	4912	0	2171	0	-	
Digital strategy/ICT Grant - Non capital	2165		3230		ICT Grant Non-Capital Expense	4410	0	2165	0	-	
Digital strategy/ICT Grant - Capital	2173		3921		Capital: ICT	1461	0	2173	0	-	
Digital Divide Grant (Non-Capital)	2179		3230		ICT Grant Non-Capital Expense	4410	0	2179	0	-	
Digital Divide Grant (Capital)	2179		3921		Capital: ICT	1461	0	2179	0	-	
Non-Teacher Pay Grant	2168		3030								
					NTPG - Caretakers salaries	5010					
					NTPG - Clerical officers salaries	6010					
					NTPG - Cleaners salaries	5110					
					NTPG - Pensioners salaries	7500					
					NTPG - Balance		0	2168	0	-	
Other Non Capital Grants (Please specify)	2171				Corresponding additions / grant expense code		0	2171	0	-	
Other Capital Grants (Please specify)	2173				Corresponding additions / grant expense code		0	2173	0	-	
Special Class Start up - Fixtures, Fittings and Equipment	2173		3920		Capital: Fixtures, Fittings and Equipment Additions	1421	0	2173	0	-	
Special Class Start up - ICT Capital	2173		3921		Capital: ICT Equipment	1461	0	2173	0	-	
Special Class Re-purposing works	2173		3900		De Capital Building Grant Expense	3940	0	2173	0	-	
Special Class Modular - Accommodation Grant	2171		3276		Rent of Temporary Accommodation Expense	5551	0	2171	0	-	
Special Class - Specialised Furniture & Equipment	2171		3140		Special Education Equipment Expense	4919	0	2171	0	-	
Special Class Assistive Technology	2173		3140		Special Education Equipment Expense	4919	0	2173	0	-	



Financial Guideline 2024/2025

Community & Comprehensive and Voluntary Secondary Schools

41

Funding Scheme for Secure Mobile Phone Storage Solutions



Financial Guideline 2024/2025

Primary Schools, Community & Comprehensive Schools and Voluntary Secondary Schools

P26 & 40

Special Class Grants

Instructions:

Balance Unspent Brought Forward: Balance of Unspent grant at September 1st in column D.

Current Year Income: Review the Grant Income nominal account on BrightBooks accounts, to ensure the postings are correct. Enter the total amount of the grant received in the current year into column F.

Current Year Expenditure: Review the expenditure nominal account on BrightBooks accounts, to ensure the postings are correct. Enter the total amount of the expenditure out of the grant for the current year in column I.

Current Year Surplus/Deficit: A formula has been entered here in column J to automatically calculate the amount of the current year surplus/deficit for the current year.

Total Unspent Grant: A formula has been entered here in column L to automatically calculate the total amount of unspent grant.

Note* Where grant income exceeds expenditure, column N shows a warning message. If grant money is due to be received this can be accounted for by debiting code 5730 Grants due and crediting the relevant income code.

Example: ICT Grant

38

GRANT	Balance Unspent B/twd		Current Year Grant Income			Current Year Expenditure	Current Year Surplus/Deficit	Total Unspent		
	Nominal Code	ENTER € AMOUNT	NOMINAL CODE	ENTER € AMOUNT		NOMINAL CODE	ENTER € AMOUNT	€		
Book Grant Senior Cycle Income	2160		3150		Book Grant Expenses	4730		€0.00	2160	€0.00
Free School Book Scheme Grant	2160		3151		Free Schoolbook Grant Expense	4731		€0.00	2160	€0.00
Free School book Scheme Administration Grant	2160		3152		Free Schoolbook Admin Salaries Expense	4113		€0.00	2160	€0.00
Book Rental Scheme Income	2160		3330		Book rental scheme expense	4740		€0.00	2160	€0.00
School Library Books Capital Grant	2160		3155		School Library Books Capital Grant Expense	4641		€0.00	2160	€0.00
Supervision & Substitution Grant	2170		3240		Supervision & Substitution Expense	4150		€0.00	2170	€0.00
Bus Escort Grant	2171		3294		Bus Escort Salary Expense	4196		€0.00	2171	€0.00
Science Implementation Grant	2171		3245		Science Subjects Expense	4390		€0.00	2171	€0.00
Secure Mobile Phone Storage Units	2173	€0.00	3920	€7,500.00	DE Fixtures, Fittings & Equipment Grant Income	1421	€7,256.00	€244.00	2173	€244.00
DSP School Meals Grant	2171		3296		DSP School Meals Food Costs	4912		€0.00	2171	€0.00
Digital strategy/ICT Grant - Non capital	2165	€120.00	3230	€11,129.00	ICT Grant Non-Capital Expense	4410	€10,572.55	€556.45	2165	€676.45
Digital strategy/ICT Grant - Capital	2173		3921		Capital: ICT	1461		€0.00	2173	€0.00

General Ledger Account Activity							Date Range: 1st Sep 2024 To 30th Sep 2024	
Test C&C School								
Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance	Period
2165-ICT Grant Unspent								
ICT grant								
2165	01/09/2024	24	NJRM	Unspent balance ICT as at 31.08.24	-	120.00	-120.00	Sep-2024
Subtotal for ICT grant					-	€120.00	€-120.00	
Totals:					-	€120.00	€-120.00	
Totals:					-	€120.00	€-120.00	

General Ledger Account Activity							Date Range: 1st Sep 2024	
Test C&C School								
Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance	
3230-ICT Grant Non Capital								
ICT grant								
3230	04/06/2025	51	RCPT		-	11,129.00	-11,129.00	
3230	31/08/2025	22	NJRM	Unspent ICT Grant bal 31.08.25	556.45	-	-10,572.55	
Subtotal for ICT grant					€556.45	€11,129.00	€-10,572.55	
Totals:					€556.45	€11,129.00	€-10,572.55	
4410-ICT Grant Non - Capital Expense								
ICT grant								
4410	01/06/2025	DIG123	PNW	Secure Data-ICT Grant Non - Capital Expense	5,000.00	-	5,000.00	
4410	01/07/2025	ELearn1259	PNW	Secure Data-ICT Grant Non - Capital Expense	5,572.55	-	10,572.55	
Subtotal for ICT grant					€10,572.55	-	€10,572.55	
Totals:					€10,572.55	-	€10,572.55	

Step 2 Journal

39

Journal for ICT Grant Unspent@ 31.08.25

GRANT	Balance Unspent B/fwd		Current Year Grant Income			Current Year Expenditure	Current Year Surplus/Deficit	Total Unspent	
	NOMINAL CODE	ENTER € AMOUNT	NOMINAL CODE	ENTER € AMOUNT		NOMINAL CODE	ENTER € AMOUNT	€	
Book Grant Senior Cycle Income	2160		3150		Book Grant Expenses	4730		€0.00	€0.00
Free School Book Scheme Grant	2160		3151		Free Schoolbook Grant Expense	4731		€0.00	€0.00
Free Schoolbook Scheme Administration Grant	2160		3152		Free Schoolbook Admin Salaries Expense	4113		€0.00	€0.00
Book Rental Scheme Income	2160		3330		Book rental scheme expense	4740		€0.00	€0.00
School Library Books Capital Grant	2160		3155		School Library Books Capital Grant Expense	4641		€0.00	€0.00
Supervision & Substitution Grant	2170		3240		Supervision & Substitution Expense	4150		€0.00	€0.00
Bus Escort Grant	2171		3294		Bus Escort Salary Expense	4196		€0.00	€0.00
Science Implementation Grant	2171		3245		Science Subjects Expense	4390		€0.00	€0.00
Secure Mobile Phone Storage Units	2173	€0.00	3920	€7,500.00	DE Fixtures, Fittings & Equipment Grant Income	1421	€7,256.00	€244.00	€244.00
DSP School Meals Grant	2171		3296		DSP School Meals Food Costs	4912		€0.00	€0.00
Digital strategy/ICT Grant - Non capital	2165	€120.00	3230	€11,129.00	ICT Grant Non-Capital Expense	4410	€10,572.55	€556.45	€676.45
Digital strategy/ICT Grant - Capital	2173		3921		Capital: ICT	1461		€0.00	€0.00
Digital Divide Grant (Non-Capital)	2179		3230		ICT Grant Non-Capital Expense	4410		€0.00	€0.00
Digital Divide Grant (Capital)	2179		3921		Capital: ICT	1461		€0.00	€0.00
Other Capital Grants (Please specify)	2173				Corresponding additions / grant expense code			€0.00	€0.00

Instructions:

Income: Review the Grant Income nominal account on Sage accounts, to ensure the postings are correct. Enter the total amount of the grant received/carried forward into the current year in column C

Expenditure: Review the expenditure nominal account on Sage accounts, to ensure the postings are correct. Enter the total amount of the expenditure out of the grant for the current year in column F

Balance of Grant unspent: A formula has been entered here to automatically calculate the amount of the unspent grant.



Journals

Code

If the Nominal Code exists and you know its code, type it here. Otherwise, click the lookup button to select.

JOURNALS DETAILS

DATE

31/08/2025

REF NO.

TYPE

Journal

Add Attachment

Max file size 4 MB

Code	Description	Notes	Debit	Credit	DEP
3230	ICT Grant Non Capital	Unspent ICT Grant bal 31.08.25	556.45	0.00	ICT
2165	ICT Grant Unspent	ICT Grant Unspent as at 31.08.25	0.00	556.45	ICT

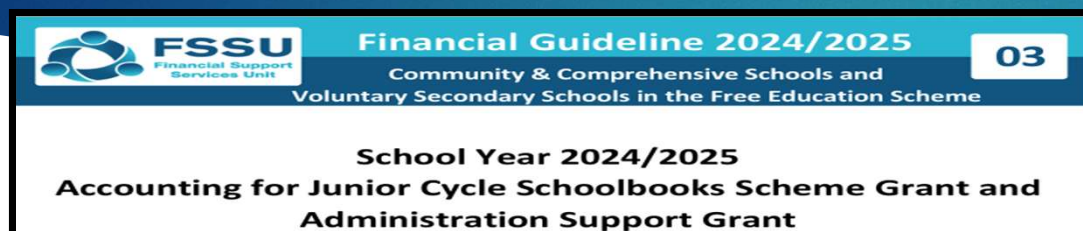
Balance Sheet

Test C&C School

Date Range: 1st Sep 2024 To 31st Aug 2025

Code	Description	Balance
€		
Balance Sheet		
2165	ICT Grant Unspent	676.45

Free School Book Scheme Grant



31.08.24 Balance sheet

2151 Grant for 24/25
1720 Expenditure 24/25



Income + Expenditure account


3151/3152 Grant for 24/25
4731/4113 Expenditure 24/25

Balance Sheet

2160 Unspent 24/25 Grant

Free School Book Scheme Grant



**FSSU**
Financial Support
Services Unit

Financial Guideline 2024/2025

32

Community & Comprehensive Schools and
Voluntary Secondary Schools in the Free Education Scheme

**Free Schoolbooks Scheme Grant and Administration Support Grant
2025/2026**

Balance Sheet August 25

2151 Grant for 25/26


2172 Deposits 25/26

1720 Expenditure 25/26

Step 2

Journal Adjustment – Free School Book Scheme Grant (Option 1.)

42



Financial Guideline 2024/2025
 Community & Comprehensive Schools and
 Voluntary Secondary Schools in the Free Education Scheme

03

School Year 2024/2025
Accounting for Junior Cycle Schoolbooks Scheme Grant and
Administration Support Grant

Unspent balance
N/c 2160 @ 31.08.25

WORKSHEET: CALCULATION UNSPENT GRANTS											
GRANT		Balance Unspent B/fwd	Current Year Grant Income			Current Year Expenditure		Current Year Surplus/Deficit	Total Grant Unspent		Note*
	NOMINAL CODE	ENTER € AMOUNT	NOMINAL CODE	ENTER € AMOUNT		NOMINAL CODE	ENTER € AMOUNT	€	NOMINAL CODE	€ AMOUNT	
Free School Book Scheme Grant	2160	-	3151	61,800.00	Free Schoolbook Grant Expense	4731	57,450.00	4350	2160	4350	4,350.00

Option 1.

01.09.24 Grant Trf to
2160

• No Adjustment Journal

Balance 2160 match to unspent
grant calculation worksheet.

€4,350

Step 2

Journal Adjustment – Free School Book Scheme Grant (Option 2)

43

WORKSHEET: CALCULATION UNSPENT GRANTS											
GRANT		Balance Unspent B/fwd	Current Year Grant Income			Current Year	Expenditure	Current Year Surplus/Deficit	Total Grant Unspent		Note*
	NOMINAL CODE	ENTER € AMOUNT	NOMINAL CODE	ENTER € AMOUNT		NOMINAL CODE	ENTER € AMOUNT	€	NOMINAL CODE	€ AMOUNT	
Free School Book Scheme Grant	2160	-	3151	61,800.00	Free Schoolbook Grant Expense	4731	57,450.00	4350	2160	4350	4,350.00

Option 2.

01.9.24 Total Grant Trf
into 3151 Income
€0 in N/c2160

• Dr 3151

CR 2160

€4,350

Unspent balance @ 31.08.25

€4,350

Journals

Code
If the Nominal Code exists and you know its code, type it here. Otherwise, click the lookup button to select.

JOURNALS DETAILS

DATE: 31/08/2025 REF NO.: Year end TYPE: Journal

Add Attachment
Max file size 4 MB

Code	Description	Notes	Debit	Credit DEP
3151	Free school book grant	FSBG Unspent bal at 31.08.25	4,350.00	0.00 FSBG
2160	Book Grant Unspent	FSBG Unspent bal at 31.08.25	0.00	4,350.00 FSBG

Secure Mobile Phone Storage Solutions

44



Financial Guideline 2024/2025
Community & Comprehensive and
Voluntary Secondary Schools

41

Funding Scheme for Secure Mobile Phone Storage Solutions

Option 1.

	Nominal Code	Description
Grant Receipt	3920	DE Fixtures, Fittings & Equipment Grant Income
Expense	1421	Capital: Fixtures, Fittings and Equipment Additions

Journal required at year end

Dr 3920 DE Fixtures, Fittings & Equipment
Grant Income

Cr 2173 Other Capital Ringfenced grants/
Income Unspent

Option 2.

	Nominal Code	Description
Grant Receipt	2173	Other Capital Ringfenced Grants /Income Unspent
Expense	1421	Capital: Fixtures, Fittings and Equipment Additions
Debit	2173	Amount of Expenditure
Credit	3920	DE Fixtures , Fittings and Equipment Additions

No Adjustment journal should
be required at year end.

Departments

Departments Sub Departments

☒ Use Departments

TITLE SHORT LONG
DEP Department

CODE DESCRIPTION DEFAULT ENABLE EDIT

DEPARTMENT 13 FSBAG Free School Book ☐ ☐

DEPARTMENT 14 SMPSS Secure Mobile Ph ☐ ☐

Add

Secure Mobile Phone Storage Solutions Payment Made in Advance of Funding

45

WORKSHEET: CALCULATION UNSPENT GRANTS

GRANT		Balance Unspent B/fwd	Current Year Grant Income		Current Year Expenditure	Current Year Surplus/Deficit	Total Grant Unspent	Note*			
	NOMINAL CODE	ENTER € AMOUNT	NOMINAL CODE	ENTER € AMOUNT	NOMINAL CODE	ENTER € AMOUNT	€	NOMINAL CODE	€ AMOUNT		
Mobile Phone Storage Solutions	2173	-	3920		Capital Fixtures Fittings and Equipment Additions	1421	5,000.00	-5000	2173	-5000	Grant received Exceeded
School excellence fund	2180		3260		School Excellence Fund Expense	4815		0	2180	0	-
DSP School Meals Grant	2171		3296		DSP School Meals Food Costs	4912		0	2171	0	-
Digital strategy/ICT Grant - Non capital	2165		3230		ICT Grant Non-Capital Expense	4410		0	2165	0	-
Digital strategy/ICT Grant - Capital	2173		3921		Capital: ICT	1461		0	2173	0	-

Instructions:

Balance Unspent Brought Forward : Balance of Unspent grant at September 1st in column D.

Current Year Income: Review the Grant income nominal account on Sage accounts; to ensure the postings are correct. Enter the total amount of the grant received in the current year into column F

Current Year Expenditure: Review the expenditure nominal account on Sage accounts; to ensure the postings are correct. Enter the total amount of the expenditure out of the grant for the current year in column I

Current Year Surplus /Deficit : A formula has been entered here to automatically calculate the amount of the current year surplus/deficit in column J.

Total Unspent Grant: A formula has been entered here to automatically calculate the total amount of unspent grant in column L.

Note* where grant income exceeds expenditure, column N gives a warning message; if grant money is due to be received this can be accounted for by debiting code 1730 Grants due and crediting the relevant income code.

Expenditure incurred in advance of Receipt of Funding
Expenditure is recorded as incurred to 1421

Journal Required At 31.08.25

- Debit 1730 Grants Due
- Credit 3920 Other Capital Ringfenced Grants / Income

JOURNALS DETAILS

DATE

31/08/2025

REF NO.

Year end A

TYPE

Journal

Add Attachment

View for 4 Hrs

Code	Description	Notes	Debit	Credit
3290	Other Non Capital DE Grant Income	Secure Mobile Phone Storage Solution	0.00	5,000.00
1730	Grants Due	Secure Mobile Phone Storage Solution	5,000.00	0.00

General Ledger Account Activity

Test C&C School

Date Range: 1st Sep 2024 To 31st Aug 2025

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance	Period
1421-Capital: Fixtures, Fittings and Equipment Additions								
Secure Mobile Phone Stora								
1421	28/08/2025	MPSS125	PNV	Phone-Capital: Fixtures, Fittings and Equipment Additions	5,000.00	-	5,000.00	Aug-2025
Subtotal for Secure Mobile Phone Stora					€5,000.00	-	€5,000.00	
Totals:					€5,000.00	-	€5,000.00	
1730-Grants Due								
Secure Mobile Phone Stora								
1730	31/08/2025	25	NJRN	Secure Mobile Phone Storage Solution	5,000.00	-	5,000.00	Aug-2025
Subtotal for Secure Mobile Phone Stora					€5,000.00	-	€5,000.00	
Totals:					€5,000.00	-	€5,000.00	
3100-Creditors Control Account								
Secure Mobile Phone Stora								
2100	28/08/2025	MPSS125	PNV	Phone-Capital: Fixtures, Fittings and Equipment Additions	-	5,000.00	-5,000.00	Aug-2025
Subtotal for Secure Mobile Phone Stora					-	€5,000.00	€-5,000.00	
Totals:					-	€5,000.00	€-5,000.00	
3290-Other Non Capital DE Grant Income								
Secure Mobile Phone Stora								
3290	31/08/2025	25	NJRN	Secure Mobile Phone Storage Solution	-	5,000.00	-5,000.00	Aug-2025
Subtotal for Secure Mobile Phone Stora					-	€5,000.00	€-5,000.00	
Totals:					-	€5,000.00	€-5,000.00	

Special Class Grants



Financial Guideline 2024/2025
Primary Schools, Community & Comprehensive
Schools and Voluntary Secondary Schools

**P26 &
40**

Special Class Grants

WORKSHEET: CALCULATION UNSPENT GRANTS

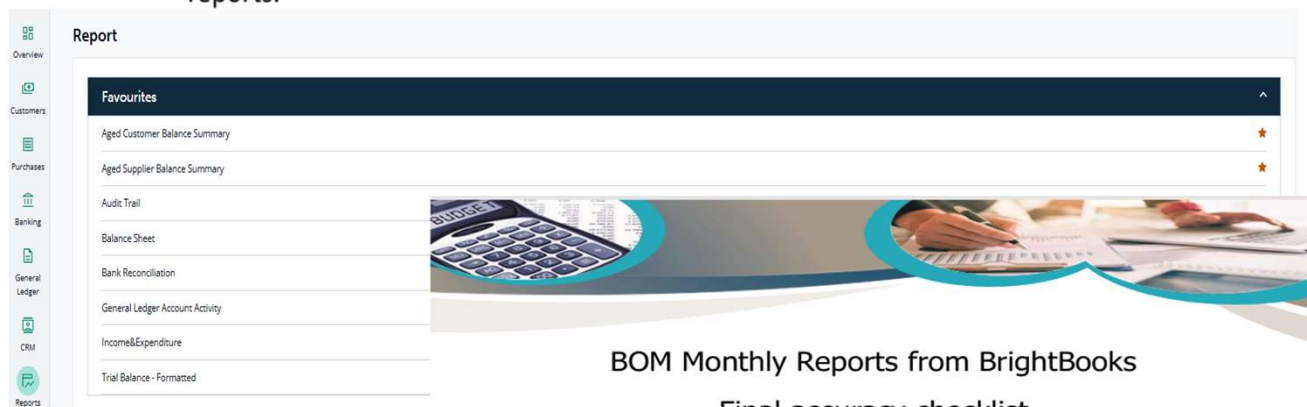
GRANT		Balance Unspent B/fwd	Current Year Grant Income			Current Year	Expenditure	Current Year Surplus/Deficit	Total Grant Unspent		Note*	Comment
	NOMINAL CODE	ENTER € AMOUNT	NOMINAL CODE	ENTER € AMOUNT		NOMINAL CODE	ENTER € AMOUNT	€	NOMINAL CODE	€ AMOUNT		
Special Class Start up - Fixtures, Fittings and Equipment	2173		3920		Capital: Fixturees, Fittings and Equipment Additio	1421		0	2173	0	-	
Special Class Start up - ICT Capital	2173		3921		Capital ICT Equipment	1461		0	2173	0	-	
Special Class Re-purposing works	2173		3900		De Capital Building Grant Expense	3940		0	2173	0	-	
Special Class Modular - Accomodation Grant	2171		3276		Rent of Temporary Accomodation Expense	5551		0	2171	0	-	
Special Class -Specialised Furniture &Equipment	2171		3140		Special Education Equipment Expense	4919		0	2171	0	-	
Special Class Assistive Technology	2173		3140		Special Education Equipment Expense	4919		0	2173	0	-	

Step 2: Print out the recommended financial reports as at 31.8.2024

You should generate and print the following reports:

- Slide 12 1) Bank reconciliation report including the list of unreconciled transactions at the year-end for each account.
- 2) Aged supplier balances report Slide 18
- Slide 24 3) Aged customer balances report (only for schools using the customer module)
- 4) General Ledger Account Details for all general ledger codes and departments Slide 9
- 5) Income and Expenditure Report
- 6) Balance Sheet
- 7) Trial Balance

See Section 7 of [FSSU BrightBooks Accounts User Manual](#) for further information on printing reports.



BOM Monthly Reports from BrightBooks
Final accuracy checklist

Year End Reports

Trial Balance - Formatted

48

Trial Balance - Formatted [Back](#)

[Print](#) [Excel](#) [Save](#) [Email](#)

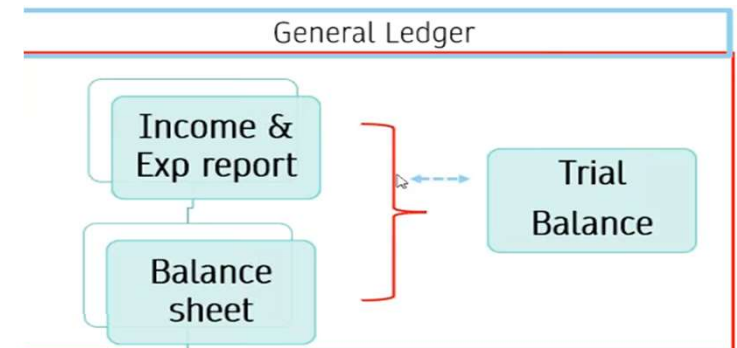
PERIOD FROM: PERIOD TO: TYPE: DEP:

[Run](#) [Advanced Settings](#)

Trial Balance - Formatted - All
Eleanor's Test CBC School
Date Range: 1st Sep 2024 To 31st Aug 2025

Code	Description	2025 Current €	2024 Comparative €
Income and Expenditure Account			
Income			
Department of Education			
3010	Capitation/Non Pay Budget	60,866.67	-
3030	Non Teachers Pay Budget	6,666.67	-
3050	Ancillary/School Support Services Grant	20,417.50	-
3151	Free school book grant	57,450.00	-
3152	Free School Book Admin Grant	1,763.00	-
3190	JCSP Grant	1,200.00	-
3200	Transition Year Grant	2,000.00	-
3210	Leaving Certificate Ancillary Grant	8,000.00	-

YE folder



The Balance Sheet

49

Balance Sheet
Back
Print
Excel
Save
Email

PERIOD FROM
PERIOD TO
DEP

Sep-2024
Aug-2025
All

Run
Advanced Settings

As at 31.08.25

FIXED ASSETS

Balances BF
Additions
Disposals
Closing Balances

CURRENT ASSETS

Grants Due
Prepayments
Bank Balances

YE 25/26 costs

CURRENT LIABILITIES

Suppliers due
Amounts owed to Revenue
Income in advance
Unspent Grants
Accruals

REVENUE RESERVES & CTFA

3900-3995

Capital Grants
FF&E Grants
ICT Grants
Capital expenditure

Closing Balances must be supported with lists, calculations, copy invoices, copy returns

The Balance Sheet Review

50

	Balance sheet Key headings	Checking for accuracy & completeness	Opening Balances @ 01.09.24	Journals 01.09.24	Transactions for financial year	Closing Balance @ 31.08.25 Year end accounts file Aug 2025
1	Fixed Assets 1400 range • Debtors	Year end audit adjustments for Aug 2024 are vital for accuracy	Accountant will verify Trial Balance B/F	N/A	N/A	Accountant should supply any necessary journal adjustments
2	✓ Additions 1421/1461	Check the posting in the nominal activity and have the supporting paperwork	Nil assuming prior year balance was adjusted out	N/A	Ensure it is capital expenditure	General Ledger Activity Report Copy invoices
3	Current Assets 1700 • Prepayments • Grants due	Verify the movements on the account & be able to explain the balance	✓ Opening balance will be a debit	✓ Journal will be a credit	Junior cycle books 25/26 Insurance prepaid State exam income	General Ledger Activity Report Copy invoices Calculations
4	• Bank – 1800/1900 range	Bank Reconciliations for all accounts with no old or duplicate o/s items		N/A	Consistently reconciled throughout the year	Check: Balances on bank rec reports agree with Bank balances showing in TB & BS

The Balance Sheet Review

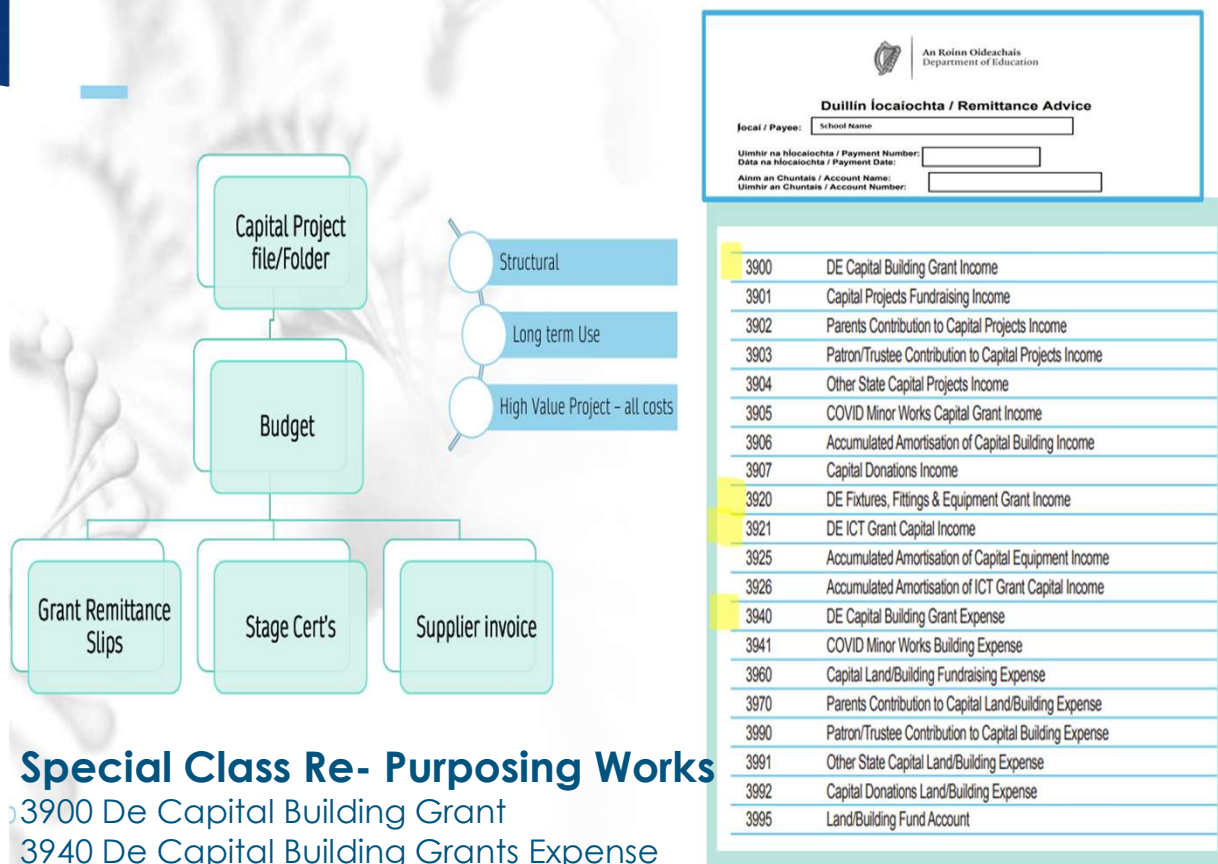
51

5	<p>Current Liabilities – 2100 range</p> <p>Suppliers ledger</p> <ul style="list-style-type: none"> • Unspent Grants • Grants received in advance • Control accounts • Accruals 	<p>Supplier statement reconciliations @ 31.8.2025</p> <p>Verify the movements on the account & be able to give a breakdown of the balance in the <i>BOM reports</i></p>	<p>✓ Opening balances will be a credit</p>	<p>✓ Journal will be a debit</p>	<p><i>Journals for unspent grants</i></p> <p><i>Bank receipts for grants in advance</i></p> <p><i>Control accounts monitored throughout the year</i></p>	<p><i>Total on Supplier ledger listing @ 31.08.2025 agrees to the creditors control account code 2100 in the TB & BS</i></p> <p><i>Calculations for unspent grants</i></p> <p><i>DR Remittances for Grants in advance</i></p> <p><i>Revenue returns showing balances due</i></p> <p><i>Accruals list with supporting paperwork</i></p>
6	<p>Reserves & contribution to fixed assets</p>	<p>Correct opening balances</p> <p>3900/3940 Department reports</p>	<p>Crucial to have correct opening balance</p>		<p>All capital grants</p> <p>Capital expenditure</p>	<p>General Ledger Activity Report</p> <p>Supporting paperwork including BOM capital report</p>
7	<p>Balance on the I&E showing at end of Balance Sheet</p>	<p>As per the bottom line of the <i>Income & Expenditure Account</i> issued to the Board</p>				

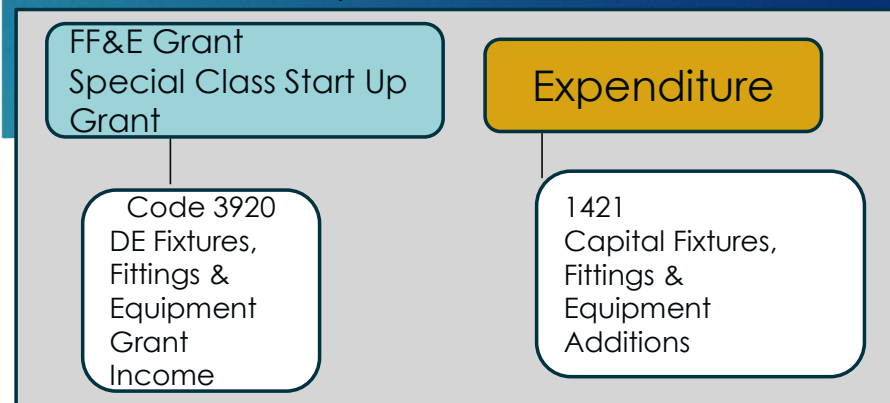
Contributions to fixed Assets

52

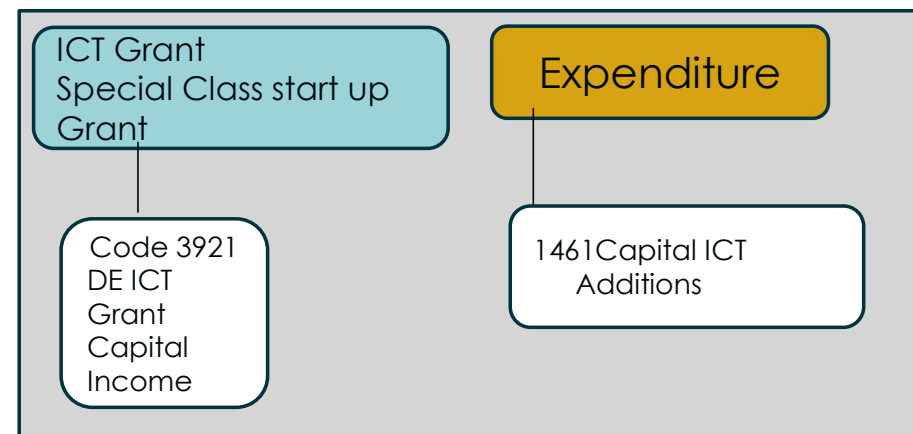
CONTRIBUTION TO FIXED ASSETS SECTION



DE FIXTURES, FITTINGS & EQUIPMENT



DE ICT CAPITAL GRANT



Income and Expenditure Review

53

Income & Expenditure [Back](#) [Print](#) [Excel](#) [Save](#) [Email](#)

PERIOD FROM: Sep-2024 PERIOD TO: Aug-2025 DEP:
 [Run](#) [Advanced Settings](#)


Income & Expenditure
Test C&C School
Date Range: 1st Sep 2024 To 31st Aug 2025

2025					
Code	Description	Current Period	Budget	Variance	Comp. Period
		€	€	€	€
Income and Expenditure Account					
Income					
Department of Education					
3010	Capitation/Non Pay Budget	60,866.67	62,591.48	-1,724.81	62,834.22
3030	Non Teachers Pay Budget	6,666.67	7,000.00	-333.33	7,250.00
3050	Ancillary/School Support Services Grant	20,417.50	20,500.00	-82.50	20,500.00
3151	Free school book grant	57,450.00	58,790.00	-1,340.00	-
3152	Free School Book Admin Grant	1,763.00	1,700.00	63.00	-

- ☒ Income related to 25/26
- ☒ Expenditure related to 25/26
- ☒ Capital Income
- ☒ Capital Expenditure
- ☒ Unspent ringfenced Grant Income

Department Income Review

54


Financial Guideline 2023/2024
 Community & Comprehensive Schools

23

**Grants payable to Community & Comprehensive Schools
School year 2024/2025**

SUMMARY OF GRANTS PAYABLE 2024/2025

General Ledger Account Activity

Quick Print Print Excel Save Email

BASED ON: Period
 PERIOD FROM: Sep 2024
 PERIOD TO: Aug 2025
 ACCT CODE FROM: 3010
 ACCT CODE TO: 3020
 DEP: All

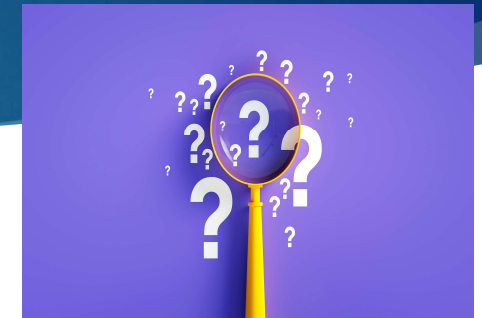
General Ledger Account Activity
Test C&C School

Date Range: 1st Sep 2024 To 31st Aug 2025

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance	Period
3010-Capitation/Non Pay Budget								
Non pay grant								
3010	20/10/2024	19	RCPT	Oct NPG	-	16,600.00	-16,600.00	Oct-2024
3010	06/01/2025	17	RCPT	Jan NPG	-	16,600.00	-33,200.00	Jan-2025
3010	24/04/2025	18	RCPT	April NPG	-	16,600.00	-49,800.00	Apr-2025
3010	07/07/2025	15	RCPT	DE -NPG July	-	16,600.00	-66,400.00	Jul-2025
3010	31/08/2025	9	NJRN	NPG element received in advance	5,533.33	-	-60,866.67	Aug-2025
Subtotal for Non pay grant					€5,533.33	€66,400.00	€-60,866.67	
Totals:					€5,533.33	€66,400.00	€-60,866.67	
3030-Non Teachers Pay Budget								
Non teacher pay grant								
3030	10/07/2025	22	RCPT	DE -NTP Grant July	-	10,000.00	-10,000.00	Jul-2025
3030	31/08/2025	9	NJRN	NTP element received in advance	3,333.33	-	-6,666.67	Aug-2025
Subtotal for Non teacher pay grant					€3,333.33	€10,000.00	€-6,666.67	
Totals:					€3,333.33	€10,000.00	€-6,666.67	
3050-Ancillary/School Support Services Grant								
SSSF								
3050	20/11/2024	20	RCPT	Nov SSSF	-	8,167.00	-8,167.00	Nov-2024
3050	03/03/2025	21	RCPT	Mar SSSF	-	8,167.00	-16,334.00	Mar-2025

WORKSHEET: CALCULATION UNSPENT GRANTS

Calculation of Grants Received in Advance Template



- Current Period V Budget
- Current period V Prior Year
- Figures Reasonable?
- Income relates to 24/25 only?
- Variances Explainable?
- Not include Capital Income?

Grants list 24/25 for guidance

Review postings in nominal activity report for accuracy

Schedule & Review the spending of the ringfenced grants

Department Income Review

55

General ledger

- Review each Grant code
- In conjunction with
- Grants 24 / 25 Guideline

Review

- Income will be a credit posting
- No netting of expenses against income



Financial Guideline 2023/2024

Community & Comprehensive Schools

23

Grants payable to Community & Comprehensive Schools School year 2024/2025

SUMMARY OF GRANTS PAYABLE 2024/2025

No	Grant Description	Rate per Pupil	Instalments	Provisional Timing of Payments	Notes	Nominal Code in FSSU Chart of Accounts
1	Non-pay grant	€276.00 per pupil And Minor works grant: €10,000 + €6 per pupil	4	Jan/Apr/July/Oct	25% deduction is applied to PPP schools Minor Works grant is not payable to PPP schools	<3010>
2	Non-teaching pay grant	Sanctioned staff at Dept approved Pay scales	4	Jan/Apr/July/Oct	There is no Departmental sanction given for Caretakers and Cleaners in PPP schools	<3030>
3	DEIS Grant DEIS (Delivering Equality Of Opportunity in Schools)	-	1	Payable in advance for 23/24 yr. (TBC)	Queries in relation to DEIS Grant should be directed to Social Inclusion Unit in the Dept.	<3020>
4	School Support Services Grant	2023: €122.50	3	Nov/Mar/Jun	25% deduction is applied to PPP schools. Minimum grant based on enrolment of 200 and thereafter according to enrolments	

General Ledger Account Activity

Test C&C School

Date Range: 1st Sep

Code	Date	Doc.No.	Type	Details	Debit	Credit	Balance	Period
3010-Capitation/Non Pay Budget								
Non pay grant								
3010	20/10/2024	19	RPT	Oct NPG	-	16,600.00	-16,600.00	Oct-2024
3010	06/01/2025	17	RPT	Jan NPG	-	16,600.00	-33,200.00	Jan-2025
3010	24/04/2025	18	RPT	April NPG	-	16,600.00	-49,800.00	Apr-2025
3010	07/07/2025	15	RPT	DE-NPG July	-	16,600.00	-66,400.00	Jul-2025
3010	31/08/2025	9	NJRL	NPG element received in advance	5,533.33	-	-60,866.67	Aug-2025
Subtotal for Non pay grant					€5,533.33	€66,400.00	€-60,866.67	

Calculation of Grants Received in Advance Template						
School Name	Sample C&C school					
School Roll Number	12345A					
Year Ended	31st August 20XX					
Grant Name	€ Amount Received	Element in Advance	€ Element in Advance	BrightBooks Accounts Debit Code	BrightBooks Accounts Credit Code	
Non-Pay Grant - July Instalment	€16,600.00	125	€5,533.33	3010	2150	
	€16,600.00	125	€5,533.33	3010	2150	



Department Income Review

✗ Unspent Ringfenced Grant

56

WORKSHEET: CALCULATION UNSPENT GRANTS											
GRANT		Balance Unspent B/hvd	Current Year Grant Income		Current Year Expenditure	Current Year Surplus/Deficit	Total Grant Unspent	Note*			
	NOMINAL CODE	ENTER € AMOUNT	NOMINAL CODE	ENTER € AMOUNT		NOMINAL CODE	ENTER € AMOUNT	€	NOMINAL CODE	€ AMOUNT	
Book Grant Senior Cycle Income	2160		3150		Book Grant Expenses	4730		0	2160	0	-
Free School Book Scheme Grant	2160		3151	61,800.00	Free Schoolbook Grant Expense	4731	57,450.00	4350	2160	4350	-

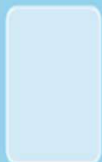
Income & Expenditure - FSBG					Date Range: 1st Sep 2024 To 31st Aug 2025	
					2025	
Code	Description	Current Period	Budget	Variance		
		€	€	€		
Income and Expenditure Account						
Income						
Department of Education						
3151	Free school book grant	57,450.00	-	57,450.00		
		€57,450.00	-	€57,450.00		
TOTAL Income		€57,450.00	-	€57,450.00		
Expenditure						
Education Other Expenditure						
4731	Free school book grant	57,450.00	-	57,450.00		
		€57,450.00	-	€57,450.00		
TOTAL Expenditure		€57,450.00	-	€57,450.00		

School Generated Income Review

57



Compare with budget & Prior Year



Review postings in nominal activity report for accuracy



Schedule & Review the spending of the school income

Does the income cover the cost it was collected for?

Income & Expenditure					
Eleanor's Test C&C School					
Date Range: 1st Sep 2024 To 31st Aug 2025					
		2025	2025		
Code	Description	Current	Budget	Variance	Comp. Period
		€	€	€	€
Income and Expenditure Account					
Income					
School Generated Income					
3310	Transition Year Income	2,800.00	3,000.00	-200.00	3,000.00
3350	Hire of Facilities Rental Income	1,000.00	1,000.00	.	1,000.00
3370	Locker Income	560.00	600.00	-40.00	600.00
3375	Journals and Year Book Income	405.00	450.00	-45.00	450.00
3390	School Administration Charges	11,700.00	12,000.00	-300.00	12,000.00
3520	School Musical/Drama Income	3,500.00	4,000.00	-500.00	4,000.00
3570	Other School Generated Income	450.00	.	450.00	450.00
		€20,415.00	€21,050.00	€-635.00	€21,500.00



Did the school musical generate a profit?



What is posted to code 3570?



Did TY income cover the TY cost?

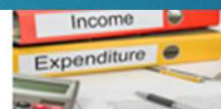
BASED ON	PERIOD FROM	PERIOD TO	ACCT. CODE FROM	ACCT. CODE TO	DEPT
Period	Sep-2024	Aug-2025	3570	3570	All



25/26 Income

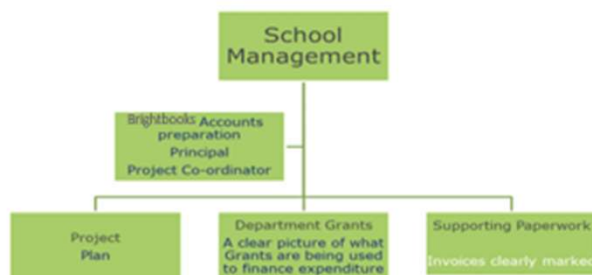
School Generated Income Review

58



Review of school generated income

Income Code	Income	Income Amount €	Expenditure Code	Expenditure	Expenditure Amount €	Surplus/Deficit €	Comment
3310	Transition Year Income	40554	4590	Transition Year Expense	43484	-2930	TY Grant = 10,450
3495	Mock Exam Income	27490	4750	Mock Exam Expense	25290	2200	On target
3490	After School Study Income	67419	4190	After School Study Expense	32624	34795	Ensure cost is complete Good school funding
3520	School Musical Income	35499	4720	School Musical Expense	42270	-6771	Need to look at costs for next year
3530	School Tours Income	8750	4710	School Tour Expense	1426	7324	Check costs for completeness



Discuss the figures with the co-ordinators & principal

Share and Review the General Ledger Activity for the codes 3520/4720 for accuracy and completeness.

Knowing how the projects performed in the year enables discussion and planning for the next year

Expenditure Review

59

REVIEWING SCHOOL EXPENDITURE



If less than budget or PY check accuracy



If greater than Budget or PY – Analyse the overspends



Review general ledger activity accuracy of postings




General ledger

- Review each code for completeness & accuracy

Review

- Expense will be a Dr posting
- Final pay week and PAYE costs for August included


Educational Salaries 4000-4299

- Week 35 
- August payroll taxes 
- 4113 FSBG Admin payment 25/26 grant 


Education Other 4300-4999

- Reviewed when analysing the expenditure of Unspent Grants and School Generated Income review

Repairs Maintenance & Establishment 5000-5999

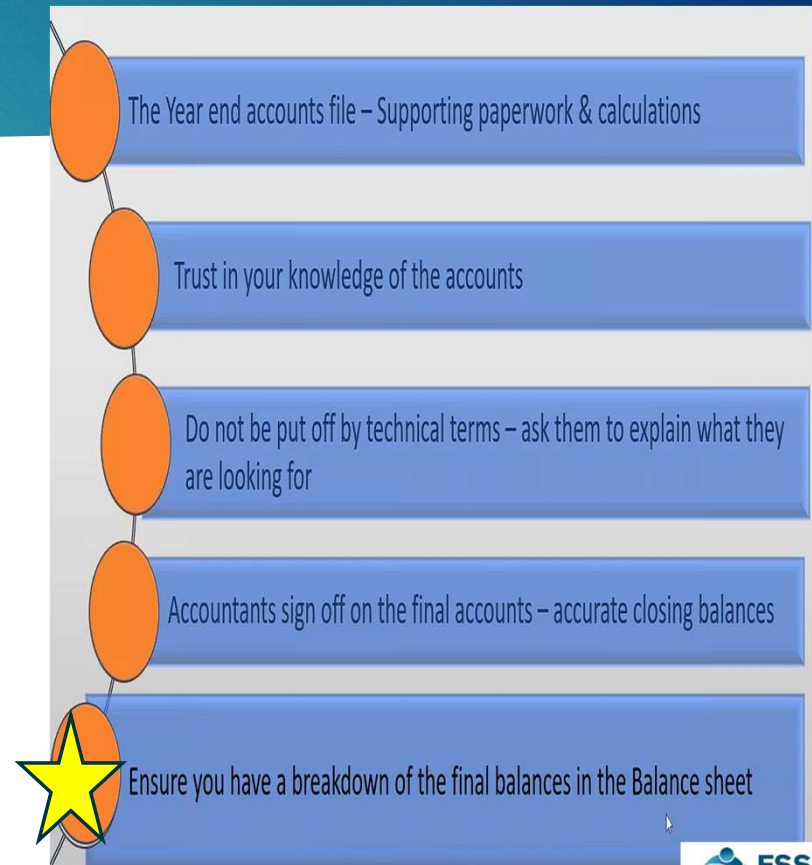
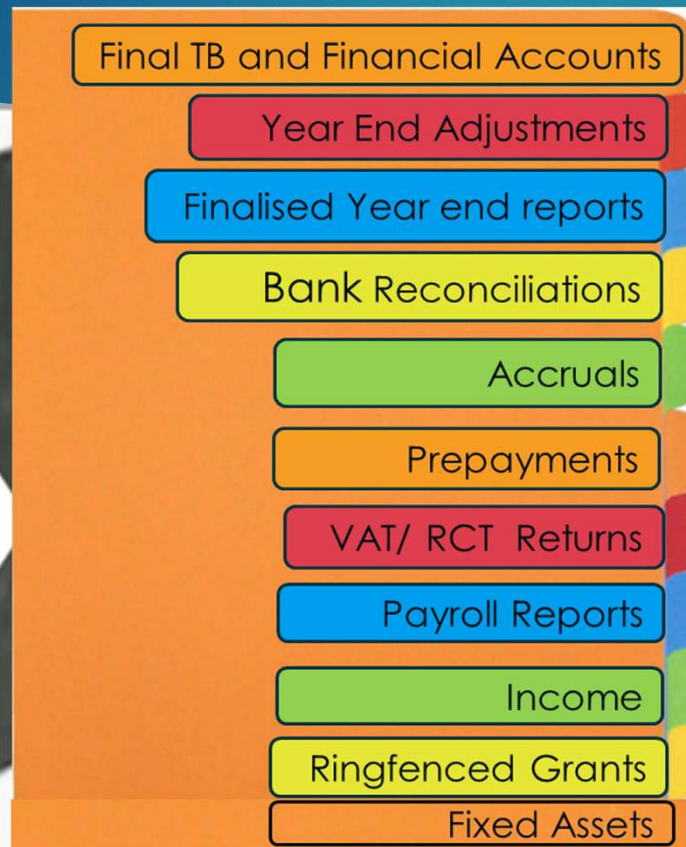
- Day to day costs
- Capital Items 

Administration Expense 6000-6999

- Day to day costs 
- Capital Items

Year end - Accountant

60



Year end - Accountant

61

Hard copy of Annual Accounts - even a draft!

★ Final Trial Balance – Draft?

A list of Year end adjustments

An analysis of certain key Balance Sheet balances

Final Bank Reconciliation

(where adjustments are posted to Bank accounts)

22. Year-end Adjustments for creditors, debtors and income received in advance should be posted to BRIGHTBOOKS at 31.08.2025 before running year end if possible.

Accountant has remote data access to school accounts

- Records the journal entries at 31.8.2025
- Records the necessary journals at 1.9.2025
- Important that school has a breakdown of key information

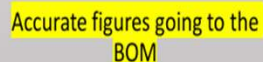
Accountant – Provides a schedule of year end adjustments for school accounts person

- Clear list of the adjustments is vital to make the task of recording the journals easy for the accounts person
- Vital that the accountant lists the nominal codes that should be updated



Run the year end as soon as possible

62



Sample School								
Year End: 31/08/2024								
	Description	The School's Final TB		KPMG Final TB		Adjusting Journal		Comment
		Debit	Credit	Debit	Credit	Debit	Credit	
1420	FF & Equipment cost b/fwd	840,575		840,575		0		
1421	FF & Equipment additions at cost	0		21,941		21,941		Additions: [REDACTED]
1460	Computer Equipment cost b/fwd	291,120		291,120		0		
1461	Computer Equipment additions at cost	0		5,871		5,871		Additions: [REDACTED]
1470	Computer Equipment acc depn b/fwd		281,331		281,331		0	
1470	Computer Equipment depn charge		0		12,844		12,844	
1720	Prepayments	28,278		27,299			980	Breakdown of balance required
1730	Grants Due	93,741		85,308			8,433	Breakdown of balance required
1800	No.2 Account 03546-103	256,920		257,399		480		Adjust relevant bank transaction
1810	Renovation Account 03546-962	60,022		60,022		0		
1860	School Lunches Account 03546-2	6,771		6,771		0		
1900	Petty cash account	650		51			599	€51 in safe at year end
1950	Visa Business Card		1,094		1,094		0	
2100	Purchase Ledger Control Account		26,490		32,182		5,692	Adjust individual supplier accounts
2250	PAYE control account		2,132		459	1,673		€459 due to Revenue
2260	VAT control account	228	0		0		228	No VAT due
2440	Accruals		11,415		5,883	5,532		Breakdown of balance required
2105	Deferred income		196,616		100,085	96,531		Breakdown of balance required
2150	Grants Received in Advance	7,942		0			7,942	Breakdown of balance required
2151	Book Grant Received in Advance		0		16,282		16,282	
2152	DEIS Grant Received in Advance		0		26,447		26,447	Breakdown of balance required
2171	Other Ringfenced Grants Unspent		0		85,418		85,418	Breakdown of balance required
2172	Other Ringfenced Income Unspent		0		46,024		46,024	Breakdown of balance required
3920	DE Fixtures, Fittings & Equipment Grant Income		0		102,243		102,243	
3921	DE ICT Capital Income		167		161,336		161,169	
		X	X	X	X	X	X	

- ☒ Brightbooks backup
- ☒ Run a Trial Balance Report in Brightbooks
- ☒ Record the Year end adjustments via a Journal entry as at 31.08.25
- ☒ Run a Trial Balance Report in Brightbooks
- ☒ Check the balances agree to the Accountants Trial Balance.

Summary of today's webinar

Section 1. Recap of Webinar1.

Section 2. Timeline

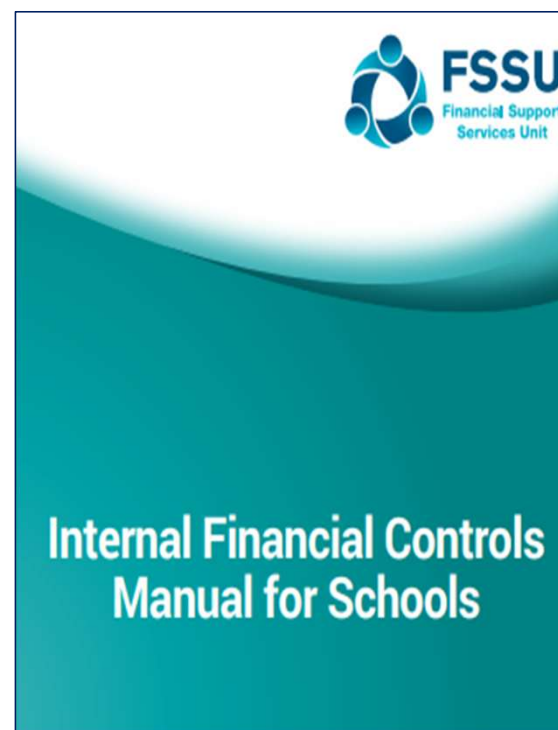
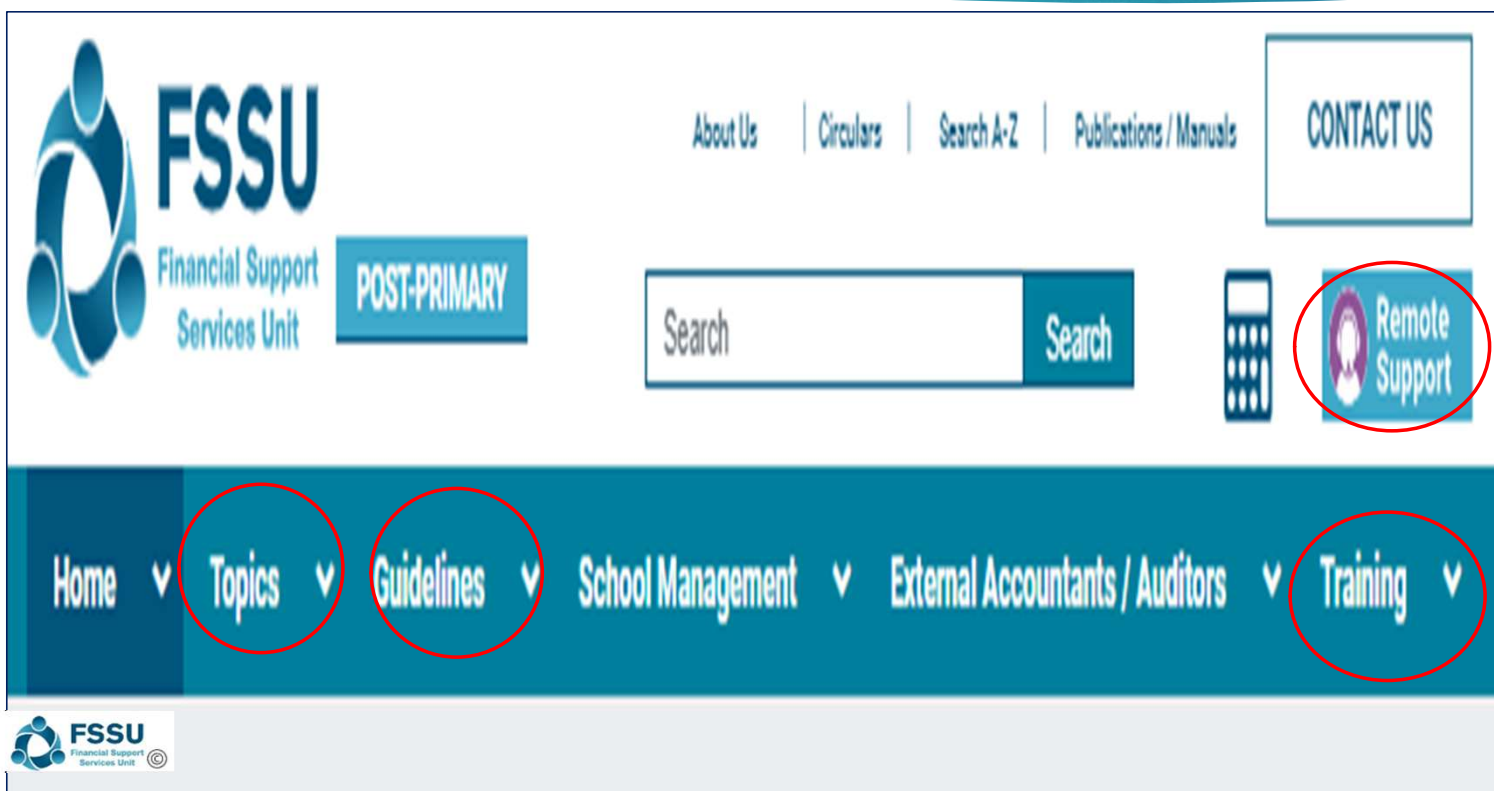
Section 3. Checklist – focus on Accruals, prepayments and control accounts

Section 4. Reports

Section 5. Working with the Accountant - Adjustments

Resources available – where to get more help

Moving on with the New School Year - October 9th



Thank you for attending our webinar

If you have any other questions, please call or email us:

Phone: (01) 2690677

Email: Info@fssu.ie



Q&A

