

**Business Type**

- 1 Accountancy and Financial Practitioners
- 2 Agricultural Producers or Traders
- 3 Building Trade
- 4 Charities or other non-profit making organisation
- 5 Garage and Vehicle Services
- 6 Sole Trader - Standard Accounts
- 7 Hotels, Restaurants and Guest Services
- 8 Legal Practitioners
- 9 Limited Company - Standard Accounts
- 10 Medical Practitioners
- 11 Partnership - Standard Accounts
- 12 Transport, Travel & Haulage Services

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Sales	Main Income	0	4000	4099			4000	Accountancy Work -Individuals	Control Account
Sales	Main Income	0	4000	4099			4001	Accountancy Work -Partnerships	Nominal Account
Sales	Main Income	0	4000	4099			4002	Accountancy Work -Companies	Nominal Account
Sales	Main Income	0	4000	4099			4003	Audit Work - Individuals	Nominal Account
Sales	Main Income	0	4000	4099			4004	Audit Work -Partnerships	Nominal Account
Sales	Main Income	0	4000	4099			4005	Audit Work -Companies	Nominal Account
Sales	Main Income	0	4000	4099			4006	Taxation Work -Individuals	Nominal Account
Sales	Main Income	0	4000	4099			4007	Taxation Work -Partnerships	Nominal Account
Sales	Main Income	0	4000	4099			4008	Taxation Work - Companies	Nominal Account
Sales	Main Income	0	4000	4099			4009	Discounts Allowed	Control Account
Sales	Main Income	0	4000	4099			4050	Consultancy Work	Nominal Account
Sales	Other Income	0	4100	4199			4100	Payroll Services	Nominal Account
Sales	Other Income	0	4100	4199			4150	Other Fee Income	Nominal Account
Sales	Other Income	0	4100	4199			4180	Own Accounts Interest Received	Nominal Account
Sales	Other Income	0	4100	4199			4190	Client Accts Interest Received	Nominal Account
Sales	Sales of Assets	0	4200	4299			4200	Sales of Assets	Nominal Account
Sales	Credit Charges (Late Payments)	0	4400	4499			4400	Credit Charges (Late Payments)	Control Account
Sales	Miscellaneous Income	0	4900	4999			4900	Miscellaneous Income	Nominal Account
Sales	Miscellaneous Income	0	4900	4999			4902	Commissions Received	Nominal Account
Sales	Miscellaneous Income	0	4900	4999			4903	Insurance Claims	Nominal Account
Sales	Miscellaneous Income	0	4900	4999			4904	Rent Income	Nominal Account
Sales	Miscellaneous Income	0	4900	4999			4905	Distribution and Carriage	Nominal Account
Purchases	Purchases	0	5000	5099			5000	Materials Purchased	Nominal Account
Purchases	Purchases	0	5000	5099			5001	Disbursements	Nominal Account
Purchases	Purchases	0	5000	5099			5002	Miscellaneous Purchases	Nominal Account
Purchases	Purchases	0	5000	5099			5003	Packaging	Nominal Account
Purchases	Purchases	0	5000	5099			5009	Discounts Taken	Control Account
Purchases	Miscellaneous Direct Expenses	0	5100	5199			5100	Miscellaneous Direct Expenses	Nominal Account
Direct Expenses	Labour	0	6000	6099			6000	Accounts Staff Salaries	Nominal Account
Direct Expenses	Labour	0	6000	6099			6001	Accounts Staff Wages	Nominal Account
Direct Expenses	Labour	0	6000	6099			6050	Employers NI Accounts Staff	Nominal Account
Direct Expenses	Labour	0	6000	6099			6060	Pensions Accounts Staff	Nominal Account
Direct Expenses	Commissions	0	6100	6199			6100	Partners Salaries	Nominal Account

<b>TITLE</b>	<b>NAME</b>	<b>FLAG</b>	<b>ASSET</b>	<b>LIABILIT</b>	<b>LOW</b>	<b>HIGH</b>	<b>ACCOUNT_REI</b>	<b>AC_NAME</b>	<b>ACCOUNT_TYPE</b>
Direct Expenses	Commissions	0	6100	6199			6150	Employers NI - Partners	Nominal Account
Direct Expenses	Commissions	0	6100	6199			6160	Partners Pensions	Nominal Account
Direct Expenses	Commissions	0	6100	6199			6180	Consultants Fees	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6201	Advertising	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6202	Gifts and Promotional Items	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6203	P.R. (Literature & Brochures)	Nominal Account
Direct Expenses	Miscellaneous Expenses	0	6900	6999			6900	Miscellaneous Expenses	Nominal Account
Overheads	Gross Wages	0	7000	7099			7003	Admin Staff Salaries	Nominal Account
Overheads	Gross Wages	0	7000	7099			7004	Admin Staff Wages	Nominal Account
Overheads	Gross Wages	0	7000	7099			7005	Wages - Casual	Nominal Account
Overheads	Gross Wages	0	7000	7099			7006	Employers N.I.	Nominal Account
Overheads	Gross Wages	0	7000	7099			7007	Employers Pensions	Nominal Account
Overheads	Gross Wages	0	7000	7099			7008	Recruitment Expenses	Nominal Account
Overheads	Gross Wages	0	7000	7099			7009	Adjustments	Nominal Account
Overheads	Gross Wages	0	7000	7099			7010	SSP Reclaimed	Nominal Account
Overheads	Gross Wages	0	7000	7099			7011	SMP Reclaimed	Nominal Account
Overheads	Gross Wages	0	7000	7099			7012	Medical Insurance	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7100	Rent	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7102	Water Rates	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7103	General Rates	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7104	Premises Insurance	Nominal Account
Overheads	Heat, Light and Power	0	7200	7299			7200	Electricity	Nominal Account
Overheads	Heat, Light and Power	0	7200	7299			7201	Gas	Nominal Account
Overheads	Heat, Light and Power	0	7200	7299			7202	Oil	Nominal Account
Overheads	Heat, Light and Power	0	7200	7299			7203	Other Heating Costs	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7300	Motor Fuel and Oil	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7301	Motor Repairs and Servicing	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7302	Vehicle Licences	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7303	Vehicle Insurance	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7304	Miscellaneous Motor Expenses	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7400	Travelling	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7401	Car Hire	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7402	Hotels	Nominal Account

<b>TITLE</b>	<b>NAME</b>	<b>FLAG</b>	<b>ASSET</b>	<b>LIABILIT</b>	<b>LOW</b>	<b>HIGH</b>	<b>ACCOUNT_REI</b>	<b>AC_NAME</b>	<b>ACCOUNT_TYPE</b>
Overheads	Travelling and Entertainment	0	7400	7499			7403	U.K. Entertainment	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7404	Overseas Entertainment	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7405	Overseas Travelling	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7406	Subsistence	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7500	Printing	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7501	Postage and Carriage	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7502	Telephone	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7503	Telex/Telegram/Facsimile	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7504	Office Stationery	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7505	Books etc.	Nominal Account
Overheads	Professional Fees	0	7600	7699			7600	Legal Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699			7602	Consultancy Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699			7603	Professional Fees	Nominal Account
Overheads	Equipment Hire and Rental	0	7700	7799			7700	Equipment Hire	Nominal Account
Overheads	Equipment Hire and Rental	0	7700	7799			7701	Office Machine Maintenance	Nominal Account
Overheads	Maintenance	0	7800	7899			7800	Repairs and Renewals	Nominal Account
Overheads	Maintenance	0	7800	7899			7801	Cleaning	Nominal Account
Overheads	Maintenance	0	7800	7899			7802	Laundry	Nominal Account
Overheads	Maintenance	0	7800	7899			7803	Premises Expenses	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7900	Bank Interest Paid	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7901	Bank Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7902	Currency Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7903	Loan Interest Paid	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7904	H.P. Interest	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7905	Credit Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7906	Exchange Rate Variance	Control Account
Overheads	Depreciation	0	8000	8099			8000	Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8001	Plant/Machinery Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8002	Furniture/Fitting Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8003	Vehicle Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8004	Office Equipment Depreciation	Nominal Account
Overheads	Bad Debts	0	8100	8199			8100	Bad Debt Write Off	Control Account
Overheads	Bad Debts	0	8100	8199			8102	Bad Debt Provision	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Overheads	General Expenses	0	8200	8299			8200	Donations	Nominal Account
Overheads	General Expenses	0	8200	8299			8201	Subscriptions	Nominal Account
Overheads	General Expenses	0	8200	8299			8202	Institute Fees	Nominal Account
Overheads	General Expenses	0	8200	8299			8203	Training Costs	Nominal Account
Overheads	General Expenses	0	8200	8299			8204	Professional Indemnity Insur	Nominal Account
Overheads	General Expenses	0	8200	8299			8206	Cash Register Discrepancies	Nominal Account
Overheads	General Expenses	0	8200	8299			8250	Sundry Expenses	Nominal Account
Overheads	Suspense & Mispostings	0	9998	9999			9998	Suspense Account	Control Account
Overheads	Suspense & Mispostings	0	9998	9999			9999	Mispostings Account	Control Account
Fixed Assets	Property	0	10	19			10	Freehold Property	Nominal Account
Fixed Assets	Property	0	10	19			11	Leasehold Property	Nominal Account
Fixed Assets	Office Equipment	0	30	39			30	Office Equipment	Nominal Account
Fixed Assets	Office Equipment	0	30	39			31	Office Equipment Depreciation	Nominal Account
Fixed Assets	Furniture and Fixtures	0	40	49			40	Furniture and Fixtures	Nominal Account
Fixed Assets	Furniture and Fixtures	0	40	49			41	Furniture/Fixture Depreciation	Nominal Account
Fixed Assets	Motor Vehicles	0	50	59			50	Motor Vehicles	Nominal Account
Fixed Assets	Motor Vehicles	0	50	59			51	Motor Vehicles Depreciation	Nominal Account
Current Assets	Stock	0	1000	1099			1000	Stationery Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1002	Work in Progress	Nominal Account
Current Assets	Stock	0	1000	1099			1010	Payments on Account	Nominal Account
Current Assets	Debtors	0	1100	1199			1100	Debtors Control Account	Control Account
Current Assets	Debtors	0	1100	1199			1101	Sundry Debtors	Nominal Account
Current Assets	Debtors	0	1100	1199			1102	Other Debtors	Nominal Account
Current Assets	Debtors	0	1100	1199			1103	Prepayments	Control Account
Current Assets	Deposits and Cash	0	1210	1299			1210	Bank Deposit Account	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1220	Building Society Account	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1230	Petty Cash	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1235	Cash Register	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1240	Company Credit Card	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1250	Credit Card Receipts	Bank Account
Current Assets	Bank Account	1	1200	1209			1200	Bank Current Account	Bank Account
Current Assets	VAT Liability	1	2200	2209			2200	Sales Tax Control Account	Control Account
Current Assets	VAT Liability	1	2200	2209			2201	Purchase Tax Control Account	Control Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Current Assets	VAT Liability	1	2200	2209			2202	VAT Liability	Control Account
Current Assets	VAT Liability	1	2200	2209			2204	Manual Adjustments	Control Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2100	Creditors Control Account	Control Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2101	Sundry Creditors	Nominal Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2102	Other Creditors	Nominal Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2109	Accruals	Control Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2150	Client Bank Accounts Liability	Nominal Account
Current Liabilities	Taxation	0	2210	2219			2210	P.A.Y.E.	Nominal Account
Current Liabilities	Taxation	0	2210	2219			2211	National Insurance	Nominal Account
Current Liabilities	Wages	0	2220	2299			2220	Net Wages	Nominal Account
Current Liabilities	Wages	0	2220	2299			2230	Pension Fund	Nominal Account
Current Liabilities	Bank Account	1	1200	1209			1200	Bank Current Account	Bank Account
Current Liabilities	VAT Liability	1	2200	2209			2200	Sales Tax Control Account	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2201	Purchase Tax Control Account	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2202	VAT Liability	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2204	Manual Adjustments	Control Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2300	Loans	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2310	Hire Purchase & Finance Leases	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2320	Corporation Tax	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2330	Mortgages	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3000	Partner A Capital Account	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3001	Partner B Capital Account	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3002	Partner C Capital Account	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3050	Partner A Current Account	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3051	Partner B Current Account	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3053	Partner C Current Account	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3100	Retained Profits B/forward	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3200	Profit and Loss Account	Control Account
Capital & Reserves	Drawings	0	9000	9099			9000	Drawings Partner A	Nominal Account
Capital & Reserves	Drawings	0	9000	9099			9010	Drawings Partner B	Nominal Account
Capital & Reserves	Drawings	0	9000	9099			9030	Drawings Partner C	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Sales	Sales	0	4000	4099			4000	Livestock Sales	Control Account
Sales	Sales	0	4000	4099			4001	Dairy Product Sales	Nominal Account
Sales	Sales	0	4000	4099			4002	Poultry Sales	Nominal Account
Sales	Sales	0	4000	4099			4003	Fruit and Vegetable Sales	Nominal Account
Sales	Sales	0	4000	4099			4004	Seed and Grain Sales	Nominal Account
Sales	Sales	0	4000	4099			4005	Tree, Bush and Shrub Sales	Nominal Account
Sales	Sales	0	4000	4099			4006	Flower and Plant Sales	Nominal Account
Sales	Sales	0	4000	4099			4009	Discounts Allowed	Control Account
Sales	Other Sales	0	4100	4199			4100	Garden Equipment Sales	Nominal Account
Sales	Sales of Assets	0	4200	4299			4200	Sales of Assets	Nominal Account
Sales	Credit Charges (Late Payments)	0	4400	4499			4400	Credit Charges (Late Payments)	Control Account
Sales	Other Sales	0	4900	4999			4900	Miscellaneous Income	Nominal Account
Sales	Other Sales	0	4900	4999			4901	Royalties Received	Nominal Account
Sales	Other Sales	0	4900	4999			4902	Commissions Received	Nominal Account
Sales	Other Sales	0	4900	4999			4903	Insurance Claims	Nominal Account
Sales	Other Sales	0	4900	4999			4904	Rent Income	Nominal Account
Sales	Other Sales	0	4900	4999			4905	Distribution and Carriage	Nominal Account
Purchases	Purchases	0	5000	5099			5000	Livestock Purchases	Nominal Account
Purchases	Purchases	0	5000	5099			5001	Dairy Purchases	Nominal Account
Purchases	Purchases	0	5000	5099			5002	Poultry Purchases	Nominal Account
Purchases	Purchases	0	5000	5099			5003	Fruit and Vegetable Purchases	Nominal Account
Purchases	Purchases	0	5000	5099			5004	Seed and Grain Purchases	Nominal Account
Purchases	Purchases	0	5000	5099			5005	Tree, Bush and Shrub Costs	Nominal Account
Purchases	Purchases	0	5000	5099			5006	Flowers and Plants Costs	Nominal Account
Purchases	Purchases	0	5000	5099			5008	Garden Equipment Purchases	Nominal Account
Purchases	Purchases	0	5000	5099			5009	Discounts Taken	Control Account
Purchases	Purchases	0	5000	5099			5010	Fertilizers & Chemicals Costs	Nominal Account
Purchases	Purchases	0	5000	5099			5020	Irrigation Costs	Nominal Account
Purchases	Purchases	0	5000	5099			5030	Insecticide and Spraying Costs	Nominal Account
Purchases	Purchases	0	5000	5099			5040	Landscaping Costs	Nominal Account
Purchases	Purchases	0	5000	5099			5050	Livestock and Vet Costs	Nominal Account
Purchases	Purchases	0	5000	5099			5060	Animal Feed Costs	Nominal Account
Purchases	Purchases	0	5000	5099			5090	Other Direct Costs	Nominal Account

<b>TITLE</b>	<b>NAME</b>	<b>FLAG_ASSET_LIABILIT</b>	<b>LOW</b>	<b>HIGH</b>	<b>ACCOUNT_REI</b>	<b>AC_NAME</b>	<b>ACCOUNT_TYPE</b>
Purchases	Costs	0	5100	5199	5100	Distribution Costs	Nominal Account
Purchases	Costs	0	5100	5199	5102	Transport Insurance	Nominal Account
Purchases	Costs	0	5100	5199	5105	Storage Costs	Nominal Account
Purchases	Stock	0	5200	5299	5200	Opening Stock	Nominal Account
Purchases	Stock	0	5200	5299	5201	Closing Stock	Nominal Account
Direct Expenses	Labour	0	6000	6099	6000	Direct Labour Salaries	Nominal Account
Direct Expenses	Labour	0	6000	6099	6001	Direct Labour - Wages	Nominal Account
Direct Expenses	Labour	0	6000	6099	6002	Direct Labour - Casual	Nominal Account
Direct Expenses	Labour	0	6000	6099	6010	Direct Labour Nat Insur	Nominal Account
Direct Expenses	Labour	0	6000	6099	6020	Direct Labour Pension	Nominal Account
Direct Expenses	Sub-Contract Costs	0	6100	6199	6100	Sub-Contract Costs	Nominal Account
Direct Expenses	Miscellaneous Expenses	0	6900	6999	6900	Miscellaneous Expenses	Nominal Account
Overheads	Gross Wages	0	7000	7099	7000	Gross Wages	Nominal Account
Overheads	Gross Wages	0	7000	7099	7001	Directors Salaries	Nominal Account
Overheads	Gross Wages	0	7000	7099	7002	Directors Remuneration	Nominal Account
Overheads	Gross Wages	0	7000	7099	7003	Staff Salaries	Nominal Account
Overheads	Gross Wages	0	7000	7099	7004	Wages - Regular	Nominal Account
Overheads	Gross Wages	0	7000	7099	7005	Wages - Casual	Nominal Account
Overheads	Gross Wages	0	7000	7099	7006	Employers N.I.	Nominal Account
Overheads	Gross Wages	0	7000	7099	7007	Employers Pensions	Nominal Account
Overheads	Gross Wages	0	7000	7099	7008	Recruitment Expenses	Nominal Account
Overheads	Gross Wages	0	7000	7099	7009	Adjustments	Nominal Account
Overheads	Gross Wages	0	7000	7099	7010	SSP Reclaimed	Nominal Account
Overheads	Gross Wages	0	7000	7099	7011	SMP Reclaimed	Nominal Account
Overheads	Rent and Rates	0	7100	7199	7100	Rent	Nominal Account
Overheads	Rent and Rates	0	7100	7199	7102	Water Rates	Nominal Account
Overheads	Rent and Rates	0	7100	7199	7103	General Rates	Nominal Account
Overheads	Rent and Rates	0	7100	7199	7104	Premises Insurance	Nominal Account
Overheads	Heat,Light and Power	0	7200	7299	7200	Electricity	Nominal Account
Overheads	Heat,Light and Power	0	7200	7299	7201	Gas	Nominal Account
Overheads	Heat,Light and Power	0	7200	7299	7202	Oil	Nominal Account
Overheads	Heat,Light and Power	0	7200	7299	7203	Other Heating Costs	Nominal Account
Overheads	Motor Expenses	0	7300	7399	7300	Fuel and Oil	Nominal Account



<b>TITLE</b>	<b>NAME</b>	<b>FLAG_ASSET_LIABILIT</b>	<b>LOW</b>	<b>HIGH</b>	<b>ACCOUNT_REI</b>	<b>AC_NAME</b>	<b>ACCOUNT_TYPE</b>
Overheads	Motor Expenses	0	7300	7399	7301	Repairs and Servicing	Nominal Account
Overheads	Motor Expenses	0	7300	7399	7302	Licences	Nominal Account
Overheads	Motor Expenses	0	7300	7399	7303	Vehicle Insurance	Nominal Account
Overheads	Motor Expenses	0	7300	7399	7304	Miscellaneous Motor Expenses	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499	7400	Travelling	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499	7401	Car Hire	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499	7402	Hotels	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499	7403	U.K. Entertainment	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499	7404	Overseas Entertainment	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499	7405	Overseas Travelling	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499	7406	Subsistence	Nominal Account
Overheads	Printing and Stationery	0	7500	7599	7500	Printing	Nominal Account
Overheads	Printing and Stationery	0	7500	7599	7501	Postage and Carriage	Nominal Account
Overheads	Printing and Stationery	0	7500	7599	7502	Telephone	Nominal Account
Overheads	Printing and Stationery	0	7500	7599	7503	Telex/Telegram/Facsimile	Nominal Account
Overheads	Printing and Stationery	0	7500	7599	7504	Office Stationery	Nominal Account
Overheads	Printing and Stationery	0	7500	7599	7505	Books etc.	Nominal Account
Overheads	Professional Fees	0	7600	7699	7600	Legal Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699	7601	Audit and Accountancy Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699	7602	Consultancy Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699	7603	Professional Fees	Nominal Account
Overheads	Equipment Hire and Rental	0	7700	7799	7700	Equipment Hire	Nominal Account
Overheads	Equipment Hire and Rental	0	7700	7799	7701	Office Machine Maintenance	Nominal Account
Overheads	Maintenance	0	7800	7899	7800	Repairs and Renewals	Nominal Account
Overheads	Maintenance	0	7800	7899	7801	Cleaning	Nominal Account
Overheads	Maintenance	0	7800	7899	7802	Laundry	Nominal Account
Overheads	Maintenance	0	7800	7899	7803	Premises Expenses	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7900	Bank Interest Paid	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7901	Bank Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7902	Currency Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7903	Loan Interest Paid	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7904	H.P. Interest	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7905	Credit Charges	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Overheads	Bank Charges and Interest	0	7900	7999			7906	Exchange Rate Variance	Control Account
Overheads	Depreciation	0	8000	8099			8000	Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8001	Plant/Machinery Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8002	Furniture/Fitting Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8003	Vehicle Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8004	Office Equipment Depreciation	Nominal Account
Overheads	Bad Debts	0	8100	8199			8100	Bad Debt Write Off	Control Account
Overheads	Bad Debts	0	8100	8199			8102	Bad Debt Provision	Nominal Account
Overheads	General Expenses	0	8200	8299			8200	Donations	Nominal Account
Overheads	General Expenses	0	8200	8299			8201	Subscriptions	Nominal Account
Overheads	General Expenses	0	8200	8299			8202	Clothing Costs	Nominal Account
Overheads	General Expenses	0	8200	8299			8203	Training Costs	Nominal Account
Overheads	General Expenses	0	8200	8299			8204	Insurance	Nominal Account
Overheads	General Expenses	0	8200	8299			8205	Refreshments	Nominal Account
Overheads	General Expenses	0	8200	8299			8206	Cash Register Discrepancies	Nominal Account
Overheads	Suspense & Mispostings	0	9998	9999			9998	Suspense Account	Control Account
Overheads	Suspense & Mispostings	0	9998	9999			9999	Mispostings Account	Control Account
Fixed Assets	Property	0	10	19			10	Land	Nominal Account
Fixed Assets	Property	0	10	19			11	Buildings	Nominal Account
Fixed Assets	Property	0	10	19			12	Buildings Depreciation	Nominal Account
Fixed Assets	Plant and Machinery	0	20	29			20	Plant and Machinery	Nominal Account
Fixed Assets	Plant and Machinery	0	20	29			21	Plant/Machinery Depreciation	Nominal Account
Fixed Assets	Office Equipment	0	30	39			30	Office Equipment	Nominal Account
Fixed Assets	Office Equipment	0	30	39			31	Office Equipment Depreciation	Nominal Account
Fixed Assets	Furniture and Fixtures	0	40	49			40	Furniture and Fixtures	Nominal Account
Fixed Assets	Furniture and Fixtures	0	40	49			41	Furniture/Fixture Depreciation	Nominal Account
Fixed Assets	Motor Vehicles	0	50	59			50	Motor Vehicles	Nominal Account
Fixed Assets	Motor Vehicles	0	50	59			51	Motor Vehicles Depreciation	Nominal Account
Current Assets	Stock	0	1000	1099			1000	Livestock	Nominal Account
Current Assets	Stock	0	1000	1099			1002	Dairy Product Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1005	Poultry Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1020	Fruit and Vegetable Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1030	Flower and Plant Stocks	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Current Assets	Stock	0	1000	1099			1040	Tree, Bush and Shrub Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1050	Seed and Grain Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1060	Fertilizer and Chemical Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1070	Insecticide Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1080	Garden Equipment Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1090	Other Stocks	Nominal Account
Current Assets	Debtors	0	1100	1199			1100	Debtors Control Account	Control Account
Current Assets	Debtors	0	1100	1199			1101	Sundry Debtors	Nominal Account
Current Assets	Debtors	0	1100	1199			1102	Other Debtors	Nominal Account
Current Assets	Debtors	0	1100	1199			1103	Prepayments	Control Account
Current Assets	Deposits and Cash	0	1210	1299			1210	Bank Deposit Account	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1220	Building Society Account	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1230	Petty Cash	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1235	Cash Register	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1240	Company Credit Card	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1250	Credit Card Receipts	Bank Account
Current Assets	Bank Account	1	1200	1209			1200	Bank Current Account	Bank Account
Current Assets	VAT Liability	1	2200	2209			2200	Sales Tax Control Account	Control Account
Current Assets	VAT Liability	1	2200	2209			2201	Purchase Tax Control Account	Control Account
Current Assets	VAT Liability	1	2200	2209			2202	VAT Liability	Control Account
Current Assets	VAT Liability	1	2200	2209			2204	Manual Adjustments	Control Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2100	Creditors Control Account	Control Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2101	Sundry Creditors	Nominal Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2102	Other Creditors	Nominal Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2109	Accruals	Control Account
Current Liabilities	Taxation	0	2210	2219			2210	P.A.Y.E.	Nominal Account
Current Liabilities	Taxation	0	2210	2219			2211	National Insurance	Nominal Account
Current Liabilities	Wages	0	2220	2299			2220	Net Wages	Nominal Account
Current Liabilities	Wages	0	2220	2299			2230	Pension Fund	Nominal Account
Current Liabilities	Bank Account	1	1200	1209			1200	Bank Current Account	Bank Account
Current Liabilities	VAT Liability	1	2200	2209			2200	Sales Tax Control Account	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2201	Purchase Tax Control Account	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2202	VAT Liability	Control Account

<b>TITLE</b>	<b>NAME</b>	<b>FLAG</b>	<b>ASSET</b>	<b>LIABILIT</b>	<b>LOW</b>	<b>HIGH</b>	<b>ACCOUNT_REI</b>	<b>AC_NAME</b>	<b>ACCOUNT_TYPE</b>
Current Liabilities	VAT Liability	1	2200	2209			2204	Manual Adjustments	Control Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2300	Loans	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2310	Hire Purchase	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2320	Corporation Tax	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2330	Mortgages	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3000	Ordinary Shares	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3010	Preference Shares	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3100	Reserves	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3101	Undistributed Reserves	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3200	Profit and Loss Account	Control Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Sales	Product Sales	0	4000	4099			4000	Exterior Building Work Sales	Control Account
Sales	Product Sales	0	4000	4099			4001	Interior Building Work Sales	Nominal Account
Sales	Product Sales	0	4000	4099			4002	Maintenance and Repair Work	Nominal Account
Sales	Product Sales	0	4000	4099			4003	Electrical Work	Nominal Account
Sales	Product Sales	0	4000	4099			4004	Plumbing Work	Nominal Account
Sales	Product Sales	0	4000	4099			4005	Painting and Decorating Work	Nominal Account
Sales	Product Sales	0	4000	4099			4006	Engineering Work	Nominal Account
Sales	Product Sales	0	4000	4099			4007	Design and Drawing Work	Nominal Account
Sales	Product Sales	0	4000	4099			4008	Surveying & Architectural Work	Nominal Account
Sales	Product Sales	0	4000	4099			4009	Discounts Allowed	Control Account
Sales	Other Direct Income	0	4100	4199			4100	Sales of Spare Parts	Nominal Account
Sales	Other Direct Income	0	4100	4199			4101	Other Types of Work Done	Nominal Account
Sales	Sales of Assets	0	4200	4299			4200	Sales of Assets	Nominal Account
Sales	Credit Charges (Late Payments)	0	4400	4499			4400	Credit Charges (Late Payments)	Control Account
Sales	Miscellaneous Income	0	4900	4999			4900	Miscellaneous Income	Nominal Account
Sales	Miscellaneous Income	0	4900	4999			4901	Royalties Received	Nominal Account
Sales	Miscellaneous Income	0	4900	4999			4902	Commissions Received	Nominal Account
Sales	Miscellaneous Income	0	4900	4999			4903	Insurance Claims	Nominal Account
Sales	Miscellaneous Income	0	4900	4999			4904	Rent Income	Nominal Account
Sales	Miscellaneous Income	0	4900	4999			4905	Distribution and Carriage	Nominal Account
Purchases	Consumables Purchases	0	5000	5099			5000	Building Material Purchases	Nominal Account
Purchases	Consumables Purchases	0	5000	5099			5001	Electrical Material Purchases	Nominal Account
Purchases	Consumables Purchases	0	5000	5099			5003	Plumbing Material Purchases	Nominal Account
Purchases	Consumables Purchases	0	5000	5099			5004	Decorating Material Purchases	Nominal Account
Purchases	Consumables Purchases	0	5000	5099			5005	Engineering Material Purchases	Nominal Account
Purchases	Consumables Purchases	0	5000	5099			5006	Design Materials Purchases	Nominal Account
Purchases	Consumables Purchases	0	5000	5099			5007	Architectural Purchases	Nominal Account
Purchases	Consumables Purchases	0	5000	5099			5008	Small tools & equipment	Nominal Account
Purchases	Consumables Purchases	0	5000	5099			5009	Discounts Taken	Control Account
Purchases	Purchase Charges	0	5100	5199			5100	Carriage	Nominal Account
Purchases	Purchase Charges	0	5100	5199			5101	Import Duty	Nominal Account
Purchases	Purchase Charges	0	5100	5199			5102	Transport Insurance	Nominal Account
Purchases	Stock	0	5200	5299			5200	Opening Stock	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Purchases	Stock	0	5200	5299			5201	Closing Stock	Nominal Account
Direct Expenses	Labour	0	6000	6099			6000	Productive Labour	Nominal Account
Direct Expenses	Labour	0	6000	6099			6001	Cost of Sales Labour	Nominal Account
Direct Expenses	Labour	0	6000	6099			6002	Sub-Contractors	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6201	Yellow Pages / Thompson	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6202	Local newspapers	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6203	P.R. (Literature & Brochures)	Nominal Account
Direct Expenses	Miscellaneous Expenses	0	6900	6999			6900	Miscellaneous Expenses	Nominal Account
Overheads	Gross Wages	0	7000	7099			7000	Gross Wages	Nominal Account
Overheads	Gross Wages	0	7000	7099			7001	Directors Salaries	Nominal Account
Overheads	Gross Wages	0	7000	7099			7002	Directors Remuneration	Nominal Account
Overheads	Gross Wages	0	7000	7099			7003	Staff Salaries	Nominal Account
Overheads	Gross Wages	0	7000	7099			7004	Wages - Regular	Nominal Account
Overheads	Gross Wages	0	7000	7099			7005	Wages - Casual	Nominal Account
Overheads	Gross Wages	0	7000	7099			7006	Employers N.I.	Nominal Account
Overheads	Gross Wages	0	7000	7099			7007	Employers Pensions	Nominal Account
Overheads	Gross Wages	0	7000	7099			7008	Recruitment Expenses	Nominal Account
Overheads	Gross Wages	0	7000	7099			7009	Adjustments	Nominal Account
Overheads	Gross Wages	0	7000	7099			7010	SSP Reclaimed	Nominal Account
Overheads	Gross Wages	0	7000	7099			7011	SMP Reclaimed	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7100	Rent	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7102	Water Rates	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7103	General Rates	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7104	Premises Insurance	Nominal Account
Overheads	Heat,Light and Power	0	7200	7299			7200	Electricity	Nominal Account
Overheads	Heat,Light and Power	0	7200	7299			7201	Gas	Nominal Account
Overheads	Heat,Light and Power	0	7200	7299			7202	Oil	Nominal Account
Overheads	Heat,Light and Power	0	7200	7299			7203	Other Heating Costs	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7300	Fuel and Oil	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7301	Repairs and Servicing	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7302	Licences	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7303	Vehicle Insurance	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7304	Miscellaneous Motor Expenses	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Overheads	Travelling and Entertainment	0	7400	7499			7400	Travelling	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7401	Car Hire	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7402	Hotels	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7403	U.K. Entertainment	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7404	Overseas Entertainment	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7405	Overseas Travelling	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7406	Subsistence	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7500	Printing	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7501	Postage and Carriage	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7502	Telephone	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7503	Telex/Telegram/Facsimile	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7504	Office Stationery	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7505	Books etc.	Nominal Account
Overheads	Professional Fees	0	7600	7699			7600	Legal Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699			7601	Audit and Accountancy Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699			7602	Consultancy Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699			7603	Professional Fees	Nominal Account
Overheads	Equipment Hire and Rental	0	7700	7799			7700	Equipment Hire	Nominal Account
Overheads	Equipment Hire and Rental	0	7700	7799			7701	Office Machine Maintenance	Nominal Account
Overheads	Maintenance	0	7800	7899			7800	Repairs and Renewals	Nominal Account
Overheads	Maintenance	0	7800	7899			7801	Cleaning	Nominal Account
Overheads	Maintenance	0	7800	7899			7802	Laundry	Nominal Account
Overheads	Maintenance	0	7800	7899			7803	Premises Expenses	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7900	Bank Interest Paid	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7901	Bank Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7902	Currency Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7903	Loan Interest Paid	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7904	H.P. Interest	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7905	Credit Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7906	Currency Revaluation	Control Account
Overheads	Depreciation	0	8000	8099			8000	Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8001	Plant/Machinery Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8002	Furniture/Fitting Depreciation	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Overheads	Depreciation	0	8000	8099			8003	Vehicle Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8004	Office Equipment Depreciation	Nominal Account
Overheads	Bad Debts	0	8100	8199			8100	Bad Debt Write Off	Control Account
Overheads	Bad Debts	0	8100	8199			8102	Bad Debt Provision	Nominal Account
Overheads	General Expenses	0	8200	8299			8200	Donations	Nominal Account
Overheads	General Expenses	0	8200	8299			8201	Subscriptions	Nominal Account
Overheads	General Expenses	0	8200	8299			8202	Clothing Costs	Nominal Account
Overheads	General Expenses	0	8200	8299			8203	Training Costs	Nominal Account
Overheads	General Expenses	0	8200	8299			8204	Insurance	Nominal Account
Overheads	General Expenses	0	8200	8299			8205	Refreshments	Nominal Account
Overheads	General Expenses	0	8200	8299			8206	Cash Register Discrepancies	Nominal Account
Overheads	Suspense & Mispostings	0	9998	9999			9998	Suspense Account	Control Account
Overheads	Suspense & Mispostings	0	9998	9999			9999	Mispostings Account	Control Account
Fixed Assets	Property	0	10	19			10	Freehold Property	Nominal Account
Fixed Assets	Property	0	10	19			11	Leasehold Property	Nominal Account
Fixed Assets	Property	0	10	19			12	Land	Nominal Account
Fixed Assets	Plant and Machinery	0	20	29			20	Plant and Machinery	Nominal Account
Fixed Assets	Plant and Machinery	0	20	29			21	Plant/Machinery Depreciation	Nominal Account
Fixed Assets	Office Equipment	0	30	39			30	Office Equipment	Nominal Account
Fixed Assets	Office Equipment	0	30	39			31	Office Equipment Depreciation	Nominal Account
Fixed Assets	Furniture and Fixtures	0	40	49			40	Furniture and Fixtures	Nominal Account
Fixed Assets	Furniture and Fixtures	0	40	49			41	Furniture/Fixture Depreciation	Nominal Account
Fixed Assets	Motor Vehicles	0	50	59			50	Motor Vehicles	Nominal Account
Fixed Assets	Motor Vehicles	0	50	59			51	Motor Vehicles Depreciation	Nominal Account
Current Assets	Stock	0	1000	1099			1000	Building Materials Stock	Nominal Account
Current Assets	Stock	0	1000	1099			1001	Electrical Material Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1003	Plumbing Material Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1004	Decorating Material Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1005	Engineering Material Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1006	Design Material Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1007	Architectural Supplies Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1010	Other Parts & Materials Stock	Nominal Account
Current Assets	Stock	0	1000	1099			1050	Work in Progress	Nominal Account



TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Current Assets	Debtors	0	1100	1199			1100	Debtors Control Account	Control Account
Current Assets	Debtors	0	1100	1199			1101	Sundry Debtors	Nominal Account
Current Assets	Debtors	0	1100	1199			1102	Other Debtors	Nominal Account
Current Assets	Debtors	0	1100	1199			1103	Prepayments	Control Account
Current Assets	Deposits and Cash	0	1210	1299			1210	Bank Deposit Account	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1220	Building Society Account	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1230	Petty Cash	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1235	Cash Register	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1240	Company Credit Card	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1250	Credit Card Receipts	Bank Account
Current Assets	Bank Account	1	1200	1209			1200	Bank Current Account	Bank Account
Current Assets	VAT Liability	1	2200	2209			2200	Sales Tax Control Account	Control Account
Current Assets	VAT Liability	1	2200	2209			2201	Purchase Tax Control Account	Control Account
Current Assets	VAT Liability	1	2200	2209			2202	VAT Liability	Control Account
Current Assets	VAT Liability	1	2200	2209			2204	Manual Adjustments	Control Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2100	Creditors Control Account	Control Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2101	Sub-Contractor Creditors	Nominal Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2102	Other Creditors	Nominal Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2109	Accruals	Control Account
Current Liabilities	Taxation	0	2210	2219			2210	P.A.Y.E.	Nominal Account
Current Liabilities	Taxation	0	2210	2219			2211	National Insurance	Nominal Account
Current Liabilities	Wages	0	2220	2299			2220	Net Wages	Nominal Account
Current Liabilities	Wages	0	2220	2299			2230	Pension Fund	Nominal Account
Current Liabilities	Wages	0	2220	2299			2250	Sub-Contractor Tax Due	Nominal Account
Current Liabilities	Bank Account	1	1200	1209			1200	Bank Current Account	Bank Account
Current Liabilities	VAT Liability	1	2200	2209			2200	Sales Tax Control Account	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2201	Purchase Tax Control Account	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2202	VAT Liability	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2204	Manual Adjustments	Control Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2300	Loans	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2310	Hire Purchase	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2320	Corporation Tax	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2330	Mortgages	Nominal Account

<b>TITLE</b>	<b>NAME</b>	<b>FLAG</b>	<b>ASSET</b>	<b>LIABILIT</b>	<b>LOW</b>	<b>HIGH</b>	<b>ACCOUNT_REI</b>	<b>AC_NAME</b>	<b>ACCOUNT_TYPE</b>
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2340	Finance Lease	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3000	Ordinary Shares	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3010	Preference Shares	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3100	Reserves	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3101	Undistributed Reserves	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3200	Profit and Loss Account	Control Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_RE	AC_NAME	ACCOUNT_TYPE	SOFA_NAME
Sales	Donations	0	4000	4099			4000	Donations Received	Control Account	Voluntary Income
Sales	Donations	0	4000	4099			4001	Donations Received -Non Gift Aid	Nominal Account	Voluntary Income
Sales	Donations	0	4000	4099			4009	Discounts Allowed	Control Account	Governance Costs
Sales	Donations	0	4000	4099			4099	Flat Rate - Benefit/Cost	Nominal Account	
Sales	Grants	0	4100	4199			4100	Grants	Nominal Account	Voluntary Income
Sales	Legacy	0	4200	4299			4200	Legacies	Nominal Account	Voluntary Income
Sales	Gift	0	4300	4399			4300	Gifts	Nominal Account	Voluntary Income
Sales	Fund Generation - Charity Shop	0	4400	4499			4400	Fund Generation - Charity Shop	Nominal Account	Fund Generating Activity:1
Sales	Fund Generation - Fund Raising	0	4500	4599			4500	Fund Generation - Fund Raising	Nominal Account	Fund Generating Activity:2
Sales	Charitable Activities	0	4600	4699			4600	Charitable Activities	Nominal Account	Income from Charitable Activity:1
Sales	Investment Income	0	4700	4799			4700	Investment Income	Nominal Account	Investment Income
Sales	Other Income	0	4800	4899			4800	Other Income	Nominal Account	Other Incoming Resources
Sales	Other Income	0	4800	4899			4801	Tax Reclaimed	Nominal Account	Other Incoming Resources
Sales	Other Income	0	4800	4899			4802	Insurance Claims	Nominal Account	Other Incoming Resources
Sales	Other Income	0	4800	4899			4803	Credit Charges	Control Account	Other Incoming Resources
Sales	Standard Earned Income	0	4900	4949			4900	Subscriptions Received	Nominal Account	Income from Charitable Activity:2
Sales	Standard Earned Income	0	4900	4949			4901	Rent Income	Nominal Account	Other Incoming Resources
Sales	Sale of Assets	0	4950	4999			4950	Sale of Assets	Nominal Account	Other Incoming Resources
Purchases	Charitable Expenditure - Grants Payable	0	5000	5099			5000	Charitable Expenditure - Grants Payable	Nominal Account	Charitable Activity:1
Purchases	Charitable Expenditure - Grants Payable	0	5000	5099			5009	Discounts Taken	Control Account	Other Incoming Resources
Purchases	Cost of Charitable Activities	0	5200	5299			5200	Training Projects	Nominal Account	Charitable Activity:1
Purchases	Cost of Charitable Activities	0	5200	5299			5201	Outreach Work	Nominal Account	Charitable Activity:1
Purchases	Cost of Charitable Activities	0	5200	5299			5202	Local Projects	Nominal Account	Charitable Activity:1
Direct Expenses	Charitable Expenditure - Stock for Charity Shop	0	6200	6301			6200	Goods Purchased for Resale	Nominal Account	Fundraising Trading Costs
Direct Expenses	Charitable Expenditure - Stock for Charity Shop	0	6200	6301			6202	Miscellaneous Purchases	Nominal Account	Other resources expended
Direct Expenses	Charitable Expenditure - Stock for Charity Shop	0	6200	6301			6203	Packaging	Nominal Account	Other resources expended
Direct Expenses	Charitable Expenditure - Stock for Charity Shop	0	6200	6301			6300	Opening Stock	Nominal Account	Fundraising Trading Costs
Direct Expenses	Charitable Expenditure - Stock for Charity Shop	0	6200	6301			6301	Closing Stock	Nominal Account	Fundraising Trading Costs
Direct Expenses	Cost of Fund Generation - Charity Shop	0	6000	6099			6000	Charity Shop	Nominal Account	Fundraising Trading Costs
Direct Expenses	Cost of Fund Generation - Fund Raising	0	6100	6199			6100	Fund Raising Expenses	Nominal Account	Cost of generating voluntary income:1
Direct Expenses	Cost of Fund Generation - Fund Raising	0	6100	6199			6101	Advertising	Nominal Account	Cost of generating voluntary income:2
Direct Expenses	Cost of Fund Generation - Fund Raising	0	6100	6199			6102	PR (Literature & Brochures)	Nominal Account	Cost of generating voluntary income:2
Overheads	Support Costs - Rent and Rates	0	7000	7099			7000	Rent	Nominal Account	Other resources expended
Overheads	Support Costs - Rent and Rates	0	7000	7099			7002	Water Rates	Nominal Account	Other resources expended
Overheads	Support Costs - Rent and Rates	0	7000	7099			7003	General Rates	Nominal Account	Other resources expended
Overheads	Support Costs - Heat, Light and Power	0	7100	7199			7104	Premises Insurance	Nominal Account	Other resources expended
Overheads	Support Costs - Heat, Light and Power	0	7100	7199			7105	Electricity	Nominal Account	Other resources expended
Overheads	Support Costs - Heat, Light and Power	0	7100	7199			7106	Gas	Nominal Account	Other resources expended
Overheads	Support Costs - Heat, Light and Power	0	7100	7199			7107	Oil	Nominal Account	Other resources expended
Overheads	Support Costs - Heat, Light and Power	0	7100	7199			7108	Other Heating Costs	Nominal Account	Other resources expended
Overheads	Support Costs - Travelling Expenses	0	7200	7299			7200	Travelling	Nominal Account	Other resources expended

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_RE	AC_NAME	ACCOUNT_TYPE	SOFA_NAME
Overheads	Support Costs - Travelling Expenses	0	7200	7299			7201	Car Hire	Nominal Account	Other resources expended
Overheads	Support Costs - Travelling Expenses	0	7200	7299			7202	Hotels	Nominal Account	Other resources expended
Overheads	Support Costs - Travelling Expenses	0	7200	7299			7203	UK Entertainment	Nominal Account	Other resources expended
Overheads	Support Costs - Travelling Expenses	0	7200	7299			7204	Overseas Entertainment	Nominal Account	Other resources expended
Overheads	Support Costs - Travelling Expenses	0	7200	7299			7205	Overseas Travelling	Nominal Account	Other resources expended
Overheads	Support Costs - Travelling Expenses	0	7200	7299			7206	Subsistence	Nominal Account	Other resources expended
Overheads	Support Costs - Printing and Stationery	0	7300	7349			7300	Printing	Nominal Account	Other resources expended
Overheads	Support Costs - Printing and Stationery	0	7300	7349			7301	Postage and Carriage	Nominal Account	Other resources expended
Overheads	Support Costs - Printing and Stationery	0	7300	7349			7302	Office Stationery	Nominal Account	Other resources expended
Overheads	Support Costs - Printing and Stationery	0	7300	7349			7303	Books etc	Nominal Account	Other resources expended
Overheads	Support Costs - Telephone and Computer charges	0	7350	7399			7350	Telephone and Fax	Nominal Account	Other resources expended
Overheads	Support Costs - Telephone and Computer charges	0	7350	7399			7351	Internet	Nominal Account	Other resources expended
Overheads	Support Costs - Telephone and Computer charges	0	7350	7399			7352	Computer and Software	Nominal Account	Other resources expended
Overheads	Support Costs - Telephone and Computer charges	0	7350	7399			7353	Mobile Charges	Nominal Account	Other resources expended
Overheads	Support Costs - Equipment Hire and Rental	0	7400	7499			7400	Equipment Hire	Nominal Account	Other resources expended
Overheads	Support Costs - Equipment Hire and Rental	0	7400	7499			7401	Office Machine Maintenance	Nominal Account	Other resources expended
Overheads	Support Costs - Maintenance	0	7500	7599			7500	Repairs and Renewals	Nominal Account	Other resources expended
Overheads	Support Costs - Maintenance	0	7500	7599			7501	Cleaning	Nominal Account	Other resources expended
Overheads	Support Costs - Maintenance	0	7500	7599			7502	Laundry	Nominal Account	Other resources expended
Overheads	Support Costs - Maintenance	0	7500	7599			7503	Premises Expenses	Nominal Account	Other resources expended
Overheads	Support Costs - Maintenance	0	7500	7599			7504	Miscellaneous Motor Expenses	Nominal Account	Other resources expended
Overheads	Support Costs - Maintenance	0	7500	7599			7505	Vehicle Fuel	Nominal Account	Other resources expended
Overheads	Support Costs - Maintenance	0	7500	7599			7506	Vehicle repairs and servicing	Nominal Account	Other resources expended
Overheads	Support Costs - Maintenance	0	7500	7599			7507	Vehicle licences	Nominal Account	Other resources expended
Overheads	Support Costs - Maintenance	0	7500	7599			7508	Congestion Charges	Nominal Account	Other resources expended
Overheads	Support Costs - Maintenance	0	7500	7599			7509	Mileage Claims	Nominal Account	Other resources expended
Overheads	Support Costs - Maintenance	0	7500	7599			7550	Scale Charges	Nominal Account	Other resources expended
Overheads	Support Costs - General Expenses	0	7600	7699			7604	Insurance	Nominal Account	Other resources expended
Overheads	Support Costs - General Expenses	0	7600	7699			7605	Refreshments	Nominal Account	Other resources expended
Overheads	Support Costs - General Expenses	0	7600	7699			7606	Sundry Expenses	Nominal Account	Other resources expended
Overheads	Management & Admin - Bank Charges and Interes	0	7700	7799			7700	Bank Interest Paid	Nominal Account	Other resources expended
Overheads	Management & Admin - Bank Charges and Interes	0	7700	7799			7701	Bank Charges	Nominal Account	Other resources expended
Overheads	Management & Admin - Bank Charges and Interes	0	7700	7799			7702	Currency Charges	Nominal Account	Other resources expended
Overheads	Management & Admin - Bank Charges and Interes	0	7700	7799			7703	Loan Interest Paid	Nominal Account	Other resources expended
Overheads	Management & Admin - Gross Wages	0	7800	7899			7800	Gross Wages	Nominal Account	Other resources expended
Overheads	Management & Admin - Gross Wages	0	7800	7899			7802	Organisers Remuneration	Nominal Account	Other resources expended
Overheads	Management & Admin - Gross Wages	0	7800	7899			7803	Staff Salaries	Nominal Account	Other resources expended
Overheads	Management & Admin - Gross Wages	0	7800	7899			7804	Wages - Regular	Nominal Account	Other resources expended
Overheads	Management & Admin - Gross Wages	0	7800	7899			7805	Wages - Casual	Nominal Account	Other resources expended
Overheads	Management & Admin - Gross Wages	0	7800	7899			7806	Employers NI	Nominal Account	Other resources expended
Overheads	Management & Admin - Gross Wages	0	7800	7899			7807	Employers Pensions	Nominal Account	Other resources expended

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_RE	AC_NAME	ACCOUNT_TYPE	SOFA_NAME
Overheads	Management & Admin - Gross Wages	0	7800	7899			7808	Recruitment Expenses	Nominal Account	Other resources expended
Overheads	Management & Admin - Gross Wages	0	7800	7899			7809	Adjustments	Nominal Account	Other resources expended
Overheads	Management & Admin - Gross Wages	0	7800	7899			7810	SSP Reclaimed	Nominal Account	Other resources expended
Overheads	Management & Admin - Professional Fees	0	7900	7999			7900	Legal Fees	Nominal Account	Other resources expended
Overheads	Management & Admin - Professional Fees	0	7900	7999			7901	Audit Fees	Nominal Account	Other resources expended
Overheads	Management & Admin - Professional Fees	0	7900	7999			7902	Accountancy Fees	Nominal Account	Other resources expended
Overheads	Management & Admin - Professional Fees	0	7900	7999			7903	Consultancy Fees	Nominal Account	Other resources expended
Overheads	Management & Admin - Professional Fees	0	7900	7999			7904	Professional Fees	Nominal Account	Other resources expended
Overheads	Management & Admin - Professional Fees	0	7900	7999			7905	HP Interest	Nominal Account	Other resources expended
Overheads	Management & Admin - Professional Fees	0	7900	7999			7906	Exchange Rate Variance	Control Account	Other resources expended
Overheads	Management & Admin - Professional Fees	0	7900	7999			7907	Credit Charges	Nominal Account	Other resources expended
Overheads	Management & Admin - Professional Fees	0	7900	7999			7908	Factoring Charges	Nominal Account	Other resources expended
Overheads	Management & Admin - Depreciation	0	8000	8099			8000	Depreciation	Nominal Account	Other resources expended
Overheads	Management & Admin - Depreciation	0	8000	8099			8001	Plant/Machinery Depreciation	Nominal Account	Other resources expended
Overheads	Management & Admin - Depreciation	0	8000	8099			8002	Furniture/Fitting Depreciation	Nominal Account	Other resources expended
Overheads	Management & Admin - Depreciation	0	8000	8099			8003	Vehicle Depreciation	Nominal Account	Other resources expended
Overheads	Management & Admin - Depreciation	0	8000	8099			8004	Office Equipment Depreciation	Nominal Account	Other resources expended
Overheads	Management & Admin - Bad Debt	0	8100	8206			8100	Bad Debt Write Off	Control Account	Other resources expended
Overheads	Management & Admin - Bad Debt	0	8100	8206			8102	Bad Debt Provision	Nominal Account	Other resources expended
Overheads	Management & Admin - Bad Debt	0	8100	8206			8206	Cash Register Discrepancies	Nominal Account	
Overheads	Suspense & Mispostings	0	9998	9999			9998	Suspense Account	Control Account	
Overheads	Suspense & Mispostings	0	9998	9999			9999	Mispostings Account	Control Account	
Fixed Assets	Property	0	10	19			10	Property	Nominal Account	
Fixed Assets	Property	0	10	19			11	Property Depreciation	Nominal Account	
Fixed Assets	Office Equipment	0	20	39			20	Plant and Machinery	Nominal Account	
Fixed Assets	Office Equipment	0	20	39			21	Plant/Machinery Depreciation	Nominal Account	
Fixed Assets	Office Equipment	0	20	39			30	Office Equipment	Nominal Account	
Fixed Assets	Office Equipment	0	20	39			31	Office Equipment Depreciation	Nominal Account	
Fixed Assets	Furniture and Fixtures	0	40	49			40	Furniture and Fixtures	Nominal Account	
Fixed Assets	Furniture and Fixtures	0	40	49			41	Furniture/Fixture Depreciation	Nominal Account	
Fixed Assets	Motor Vehicles	0	50	59			50	Motor Vehicles	Nominal Account	
Fixed Assets	Motor Vehicles	0	50	59			51	Motor Vehicles Depreciation	Nominal Account	
Fixed Assets	Investments	0	100	199			100	Investments in Shares	Nominal Account	
Fixed Assets	Investments	0	100	199			110	Investments in Stocks	Nominal Account	
Fixed Assets	Investments	0	100	199			120	Investments In Unit Trusts	Nominal Account	
Fixed Assets	Other Investments	0	1400	1499			1400	Other Investments	Nominal Account	
Current Assets	Stock	0	1000	1099			1001	Stocks of Miscellaneous Goods	Nominal Account	
Current Assets	Debtors	0	1100	1199			1100	Debtors Control Account	Control Account	
Current Assets	Debtors	0	1100	1199			1101	Tax Refunds Due	Nominal Account	
Current Assets	Debtors	0	1100	1199			1102	Other Debtors	Nominal Account	
Current Assets	Debtors	0	1100	1199			1103	Prepayments	Control Account	

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_RE	AC_NAME	ACCOUNT_TYPE	SOFA_NAME
Current Assets	Debtors	0	1100	1199			1104	Inter-company Debtors	Nominal Account	
Current Assets	Debtors	0	1100	1199			1105	Provision for Credit Notes	Nominal Account	
Current Assets	Debtors	0	1100	1199			1106	Provision for Doubtful Debts	Nominal Account	
Current Assets	Deposits and Cash	0	1210	1299			1210	Bank Deposit Account	Bank Account	
Current Assets	Deposits and Cash	0	1210	1299			1220	Building Society Account	Bank Account	
Current Assets	Deposits and Cash	0	1210	1299			1230	Petty Cash	Bank Account	
Current Assets	Deposits and Cash	0	1210	1299			1235	Cash Register	Bank Account	
Current Assets	Deposits and Cash	0	1210	1299			1240	Company Credit Card	Bank Account	
Current Assets	Deposits and Cash	0	1210	1299			1250	Credit Card Receipts	Bank Account	
Current Assets	Bank Account	1	1200	1209			1200	Bank Current Account	Bank Account	
Current Assets	VAT Liability	1	2200	2209			2200	VAT on Vatable Sales	Control Account	
Current Assets	VAT Liability	1	2200	2209			2201	VAT on Vatable Purchases	Control Account	
Current Assets	VAT Liability	1	2200	2209			2202	VAT Liability	Control Account	
Current Assets	VAT Liability	1	2200	2209			2204	Manual Adjustments	Control Account	
Current Liabilities	Creditors : Short Term	0	2100	2199			2100	Creditors Control Account	Control Account	
Current Liabilities	Creditors : Short Term	0	2100	2199			2101	Sundry Creditors	Nominal Account	
Current Liabilities	Creditors : Short Term	0	2100	2199			2102	Other Creditors	Nominal Account	
Current Liabilities	Creditors : Short Term	0	2100	2199			2109	Accruals	Control Account	
Current Liabilities	Payroll Taxation	0	2210	2219			2210	P.A.Y.E.	Nominal Account	
Current Liabilities	Payroll Taxation	0	2210	2219			2211	National Insurance	Nominal Account	
Current Liabilities	Wages	0	2220	2299			2220	Net Wages	Nominal Account	
Current Liabilities	Wages	0	2220	2299			2230	Pension Fund	Nominal Account	
Current Liabilities	Bank Account	1	1200	1209			1200	Bank Current Account	Bank Account	
Current Liabilities	VAT Liability	1	2200	2209			2200	VAT on Vatable Sales	Control Account	
Current Liabilities	VAT Liability	1	2200	2209			2201	VAT on Vatable Purchases	Control Account	
Current Liabilities	VAT Liability	1	2200	2209			2202	VAT Liability	Control Account	
Current Liabilities	VAT Liability	1	2200	2209			2204	Manual Adjustments	Control Account	
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2300	Loans	Nominal Account	
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2310	Hire Purchase and Leases	Nominal Account	
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2320	Corporation Tax	Nominal Account	
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2330	Mortgages	Nominal Account	
Capital & Reserves	Share Capital	0	3000	3099			3000	Share Capital Account	Nominal Account	
Capital & Reserves	Funds	0	3200	3299			3200	Funds	Control Account	
Taxation	Taxation	0	9001	9001			9001	Taxation	Nominal Account	











TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Sales	Product Sales	0	4000	4099			4000	New Car Sales	Control Account
Sales	Product Sales	0	4000	4099			4009	Discounts Allowed	Control Account
Sales	Product Sales	0	4000	4099			4020	New Commercial Vehicle Sales	Nominal Account
Sales	Product Sales	0	4000	4099			4030	Used Car Sales	Nominal Account
Sales	Product Sales	0	4000	4099			4040	Used Commercial Vehicle Sales	Nominal Account
Sales	Product Sales	0	4000	4099			4045	Warranty Sales	Nominal Account
Sales	Product Sales	0	4000	4099			4050	Car Parts Sales	Nominal Account
Sales	Product Sales	0	4000	4099			4052	Commercials Parts Sales	Nominal Account
Sales	Product Sales	0	4000	4099			4060	Car Servicing Sales	Nominal Account
Sales	Product Sales	0	4000	4099			4062	Commercials Servicing Sales	Nominal Account
Sales	Product Sales	0	4000	4099			4065	Car Repairs Sales	Nominal Account
Sales	Product Sales	0	4000	4099			4067	Commercials Repairs Sales	Nominal Account
Sales	Product Sales	0	4000	4099			4070	Leaded Petrol 4 Star Sales	Nominal Account
Sales	Product Sales	0	4000	4099			4072	Leaded Petrol 2 Star Sales	Nominal Account
Sales	Product Sales	0	4000	4099			4074	Unleaded Petrol Sales	Nominal Account
Sales	Product Sales	0	4000	4099			4076	Super Unleaded Petrol Sales	Nominal Account
Sales	Product Sales	0	4000	4099			4078	Diesel Fuel Sales	Nominal Account
Sales	Product Sales	0	4000	4099			4080	Oil Sales	Nominal Account
Sales	Product Sales	0	4000	4099			4090	Forecourt Shop goods Sales	Nominal Account
Sales	Product Sales	0	4000	4099			4092	Forecourt Machinery Sales	Nominal Account
Sales	Export Sales	0	4100	4199			4100	Sales Type D	Nominal Account
Sales	Export Sales	0	4100	4199			4101	Sales Type E	Nominal Account
Sales	Sales of Assets	0	4200	4299			4200	Sales of Assets	Nominal Account
Sales	Credit Charges (Late Payments)	0	4400	4499			4400	Credit Charges (Late Payments)	Control Account
Sales	Other Sales	0	4900	4999			4900	Miscellaneous Income	Nominal Account
Sales	Other Sales	0	4900	4999			4901	Royalties Received	Nominal Account
Sales	Other Sales	0	4900	4999			4902	Commissions Received	Nominal Account
Sales	Other Sales	0	4900	4999			4903	Insurance Claims	Nominal Account
Sales	Other Sales	0	4900	4999			4904	Rent Income	Nominal Account
Sales	Other Sales	0	4900	4999			4905	Distribution and Carriage	Nominal Account
Purchases	Purchases	0	5000	5099			5000	New Car Purchases	Nominal Account
Purchases	Purchases	0	5000	5099			5009	Discounts Taken	Control Account
Purchases	Purchases	0	5000	5099			5020	New Commercials Purchases	Nominal Account

<b>TITLE</b>	<b>NAME</b>	<b>FLAG_ASSET_LIABILIT</b>	<b>LOW</b>	<b>HIGH</b>	<b>ACCOUNT_REI</b>	<b>AC_NAME</b>	<b>ACCOUNT_TYPE</b>
Purchases	Purchases	0	5000	5099	5030	Used Car Purchases	Nominal Account
Purchases	Purchases	0	5000	5099	5040	Used Commercial Purchases	Nominal Account
Purchases	Purchases	0	5000	5099	5045	Warranty Costs	Nominal Account
Purchases	Purchases	0	5000	5099	5050	Car Parts Purchases	Nominal Account
Purchases	Purchases	0	5000	5099	5052	Commercials Parts Purchases	Nominal Account
Purchases	Purchases	0	5000	5099	5070	Leaded Petrol 4 Star Cost	Nominal Account
Purchases	Purchases	0	5000	5099	5072	Leaded Petrol 2 Star Cost	Nominal Account
Purchases	Purchases	0	5000	5099	5074	Unleaded Petrol Cost	Nominal Account
Purchases	Purchases	0	5000	5099	5076	Super Unleaded Petrol Cost	Nominal Account
Purchases	Purchases	0	5000	5099	5078	Diesel Fuel Cost	Nominal Account
Purchases	Purchases	0	5000	5099	5080	Motor Oil Cost	Nominal Account
Purchases	Purchases	0	5000	5099	5090	Forecourt Goods Cost	Nominal Account
Purchases	Purchases	0	5000	5099	5092	Car Wash Chemicals Cost	Nominal Account
Purchases	Purchase Charges	0	5100	5199	5100	Carriage	Nominal Account
Purchases	Purchase Charges	0	5100	5199	5101	Import Duty	Nominal Account
Purchases	Purchase Charges	0	5100	5199	5102	Transport Insurance	Nominal Account
Purchases	Stock	0	5200	5299	5200	Opening Stock	Nominal Account
Purchases	Stock	0	5200	5299	5201	Closing Stock	Nominal Account
Direct Expenses	Labour	0	6000	6099	6000	Productive Labour	Nominal Account
Direct Expenses	Labour	0	6000	6099	6001	Cost of Sales Labour	Nominal Account
Direct Expenses	Labour	0	6000	6099	6002	Sub-Contractors	Nominal Account
Direct Expenses	Commissions	0	6100	6199	6100	Sales Commissions	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299	6200	Sales Promotions	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299	6201	Advertising	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299	6202	Gifts and Samples	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299	6203	P.R. (Literature & Brochures)	Nominal Account
Direct Expenses	Miscellaneous Expenses	0	6900	6999	6900	Miscellaneous Expenses	Nominal Account
Overheads	Gross Wages	0	7000	7099	7000	Gross Wages	Nominal Account
Overheads	Gross Wages	0	7000	7099	7001	Directors Salaries	Nominal Account
Overheads	Gross Wages	0	7000	7099	7002	Directors Remuneration	Nominal Account
Overheads	Gross Wages	0	7000	7099	7003	Staff Salaries	Nominal Account
Overheads	Gross Wages	0	7000	7099	7004	Wages - Regular	Nominal Account
Overheads	Gross Wages	0	7000	7099	7005	Wages - Casual	Nominal Account

<b>TITLE</b>	<b>NAME</b>	<b>FLAG</b>	<b>ASSET</b>	<b>LIABILIT</b>	<b>LOW</b>	<b>HIGH</b>	<b>ACCOUNT_REI</b>	<b>AC_NAME</b>	<b>ACCOUNT_TYPE</b>
Overheads	Gross Wages	0	7000	7099			7006	Employers N.I.	Nominal Account
Overheads	Gross Wages	0	7000	7099			7007	Employers Pensions	Nominal Account
Overheads	Gross Wages	0	7000	7099			7008	Recruitment Expenses	Nominal Account
Overheads	Gross Wages	0	7000	7099			7009	Adjustments	Nominal Account
Overheads	Gross Wages	0	7000	7099			7010	SSP Reclaimed	Nominal Account
Overheads	Gross Wages	0	7000	7099			7011	SMP Reclaimed	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7100	Rent	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7102	Water Rates	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7103	General Rates	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7104	Premises Insurance	Nominal Account
Overheads	Heat,Light and Power	0	7200	7299			7200	Electricity	Nominal Account
Overheads	Heat,Light and Power	0	7200	7299			7201	Gas	Nominal Account
Overheads	Heat,Light and Power	0	7200	7299			7202	Oil	Nominal Account
Overheads	Heat,Light and Power	0	7200	7299			7203	Other Heating Costs	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7300	Own Use Fuel and Oil	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7301	Own Use Repairs and Servicing	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7302	Licences	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7303	Vehicle Insurance	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7304	Miscellaneous Motor Expenses	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7400	Travelling	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7401	Own Use Car Hire	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7402	Hotels	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7403	U.K. Entertainment	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7404	Overseas Entertainment	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7405	Overseas Travelling	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7406	Subsistence	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7500	Printing	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7501	Postage and Carriage	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7502	Telephone	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7503	Telex/Telegram/Facsimile	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7504	Office Stationery	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7505	Books etc.	Nominal Account
Overheads	Professional Fees	0	7600	7699			7600	Legal Fees	Nominal Account

<b>TITLE</b>	<b>NAME</b>	<b>FLAG_ASSET_LIABILIT</b>	<b>LOW</b>	<b>HIGH</b>	<b>ACCOUNT_REI</b>	<b>AC_NAME</b>	<b>ACCOUNT_TYPE</b>
Overheads	Professional Fees	0	7600	7699	7601	Audit and Accountancy Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699	7602	Consultancy Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699	7603	Professional Fees	Nominal Account
Overheads	Equipment Hire and Rental	0	7700	7799	7700	Equipment Hire	Nominal Account
Overheads	Equipment Hire and Rental	0	7700	7799	7701	Office Machine Maintenance	Nominal Account
Overheads	Maintenance	0	7800	7899	7800	Repairs and Renewals	Nominal Account
Overheads	Maintenance	0	7800	7899	7801	Cleaning	Nominal Account
Overheads	Maintenance	0	7800	7899	7802	Laundry	Nominal Account
Overheads	Maintenance	0	7800	7899	7803	Premises Expenses	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7900	Bank Interest Paid	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7901	Bank Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7902	Currency Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7903	Loan Interest Paid	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7904	H.P. Interest	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7905	Credit Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7906	Exchange Rate Variance	Control Account
Overheads	Depreciation	0	8000	8099	8000	Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099	8001	Plant/Machinery Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099	8002	Furniture/Fitting Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099	8003	Vehicle Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099	8004	Office Equipment Depreciation	Nominal Account
Overheads	Bad Debts	0	8100	8199	8100	Bad Debt Write Off	Control Account
Overheads	Bad Debts	0	8100	8199	8102	Bad Debt Provision	Nominal Account
Overheads	General Expenses	0	8200	8299	8200	Donations	Nominal Account
Overheads	General Expenses	0	8200	8299	8201	Subscriptions	Nominal Account
Overheads	General Expenses	0	8200	8299	8202	Clothing Costs	Nominal Account
Overheads	General Expenses	0	8200	8299	8203	Training Costs	Nominal Account
Overheads	General Expenses	0	8200	8299	8204	Insurance	Nominal Account
Overheads	General Expenses	0	8200	8299	8205	Refreshments	Nominal Account
Overheads	General Expenses	0	8200	8299	8206	Cash Register Discrepancies	Nominal Account
Overheads	Suspense & Mispostings	0	9998	9999	9998	Suspense Account	Control Account
Overheads	Suspense & Mispostings	0	9998	9999	9999	Mispostings Account	Control Account
Fixed Assets	Property	0	10	19	10	Freehold Property	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Fixed Assets	Property	0	10	19			11	Leasehold Property	Nominal Account
Fixed Assets	Plant and Machinery	0	20	29			20	Plant and Machinery	Nominal Account
Fixed Assets	Plant and Machinery	0	20	29			21	Plant/Machinery Depreciation	Nominal Account
Fixed Assets	Office Equipment	0	30	39			30	Office Equipment	Nominal Account
Fixed Assets	Office Equipment	0	30	39			31	Office Equipment Depreciation	Nominal Account
Fixed Assets	Furniture and Fixtures	0	40	49			40	Furniture and Fixtures	Nominal Account
Fixed Assets	Furniture and Fixtures	0	40	49			41	Furniture/Fixture Depreciation	Nominal Account
Fixed Assets	Company Motor Vehicles	0	50	59			51	Own Motor Vehicle Cost	Nominal Account
Fixed Assets	Company Motor Vehicles	0	50	59			52	Own Motor Vehicle Depreciation	Nominal Account
Current Assets	Stock	0	1000	1099			1010	New Car Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1020	New Commercial Vehicle Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1030	Used Car Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1040	Used Commercial Vehicle Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1050	Spare Parts Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1070	Leaded Petrol 4 Star Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1072	Leaded Petrol 2 Star Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1074	Unleaded Petrol Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1076	Super Unleaded Petrol Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1078	Diesel Fuel Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1080	Oil Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1090	Forecourt Shop Goods Stocks	Nominal Account
Current Assets	Debtors	0	1100	1199			1100	Debtors Control Account	Control Account
Current Assets	Debtors	0	1100	1199			1101	Sundry Debtors	Nominal Account
Current Assets	Debtors	0	1100	1199			1102	Other Debtors	Nominal Account
Current Assets	Debtors	0	1100	1199			1103	Prepayments	Control Account
Current Assets	Debtors	0	1100	1199			1110	Credit Card Sales Debtors	Nominal Account
Current Assets	Deposits and Cash	0	1210	1299			1210	Bank Deposit Account	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1220	Building Society Account	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1230	Petty Cash	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1235	Cash Register	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1240	Company Credit Card	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1250	Credit Card Receipts	Bank Account
Current Assets	Bank Account	1	1200	1209			1200	Bank Current Account	Bank Account

<b>TITLE</b>	<b>NAME</b>	<b>FLAG</b>	<b>ASSET</b>	<b>LIABILIT</b>	<b>LOW</b>	<b>HIGH</b>	<b>ACCOUNT_REI</b>	<b>AC_NAME</b>	<b>ACCOUNT_TYPE</b>
Current Assets	VAT Liability	1	2200	2209			2200	Sales Tax Control Account	Control Account
Current Assets	VAT Liability	1	2200	2209			2201	Purchase Tax Control Account	Control Account
Current Assets	VAT Liability	1	2200	2209			2202	VAT Liability	Control Account
Current Assets	VAT Liability	1	2200	2209			2204	Manual Adjustments	Control Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2100	Creditors Control Account	Control Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2101	Sundry Creditors	Nominal Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2102	Other Creditors	Nominal Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2109	Accruals	Control Account
Current Liabilities	Taxation	0	2210	2219			2210	P.A.Y.E.	Nominal Account
Current Liabilities	Taxation	0	2210	2219			2211	National Insurance	Nominal Account
Current Liabilities	Taxation	0	2210	2219			2215	Petroleum Revenue Tax	Nominal Account
Current Liabilities	Taxation	0	2210	2219			2218	Corporation Tax	Nominal Account
Current Liabilities	Wages	0	2220	2299			2220	Net Wages	Nominal Account
Current Liabilities	Wages	0	2220	2299			2230	Pension Fund	Nominal Account
Current Liabilities	Bank Account	1	1200	1209			1200	Bank Current Account	Bank Account
Current Liabilities	VAT Liability	1	2200	2209			2200	Sales Tax Control Account	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2201	Purchase Tax Control Account	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2202	VAT Liability	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2204	Manual Adjustments	Control Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2300	Loans	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2310	Hire Purchase	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2320	Corporation Tax	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2330	Mortgages	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3000	Ordinary Shares	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3010	Preference Shares	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3100	Reserves	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3101	Undistributed Reserves	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3200	Profit and Loss Account	Control Account



TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Sales	Product Sales	0	4000	4099			4000	Sales Type A	Control Account
Sales	Product Sales	0	4000	4099			4001	Sales Type B	Nominal Account
Sales	Product Sales	0	4000	4099			4002	Sales Type C	Nominal Account
Sales	Product Sales	0	4000	4099			4009	Discounts Allowed	Control Account
Sales	Product Sales	0	4000	4099			4010	Management Charges Receivable	Nominal Account
Sales	Product Sales	0	4000	4099			4099	Flat Rate - Benefit/Cost	Nominal Account
Sales	Export Sales	0	4100	4199			4100	Sales Type D	Nominal Account
Sales	Export Sales	0	4100	4199			4101	Sales Type E	Nominal Account
Sales	Sales of Assets	0	4200	4299			4200	Sales of Assets	Nominal Account
Sales	Credit Charges (Late Payments)	0	4400	4499			4400	Credit Charges (Late Payments)	Control Account
Sales	Other Sales	0	4900	4999			4900	Miscellaneous Income	Nominal Account
Sales	Other Sales	0	4900	4999			4901	Royalties Received	Nominal Account
Sales	Other Sales	0	4900	4999			4902	Commissions Received	Nominal Account
Sales	Other Sales	0	4900	4999			4903	Insurance Claims	Nominal Account
Sales	Other Sales	0	4900	4999			4904	Rent Income	Nominal Account
Sales	Other Sales	0	4900	4999			4905	Distribution and Carriage	Nominal Account
Purchases	Purchases	0	5000	5099			5000	Materials Purchased	Nominal Account
Purchases	Purchases	0	5000	5099			5001	Materials Imported	Nominal Account
Purchases	Purchases	0	5000	5099			5002	Miscellaneous Purchases	Nominal Account
Purchases	Purchases	0	5000	5099			5003	Packaging	Nominal Account
Purchases	Purchases	0	5000	5099			5009	Discounts Taken	Control Account
Purchases	Purchase Charges	0	5100	5199			5100	Carriage	Nominal Account
Purchases	Purchase Charges	0	5100	5199			5101	Import Duty	Nominal Account
Purchases	Purchase Charges	0	5100	5199			5102	Transport Insurance	Nominal Account
Purchases	Stock	0	5200	5299			5200	Opening Stock	Nominal Account
Purchases	Stock	0	5200	5299			5201	Closing Stock	Nominal Account
Direct Expenses	Labour	0	6000	6099			6000	Productive Labour	Nominal Account
Direct Expenses	Labour	0	6000	6099			6001	Cost of Sales Labour	Nominal Account
Direct Expenses	Labour	0	6000	6099			6002	Sub-Contractors	Nominal Account
Direct Expenses	Commissions	0	6100	6199			6100	Sales Commissions	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6200	Sales Promotions	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6201	Advertising	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6202	Gifts and Samples	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Direct Expenses	Sales Promotion	0	6200	6299			6203	P.R. (Literature & Brochures)	Nominal Account
Direct Expenses	Miscellaneous Expenses	0	6900	6999			6900	Miscellaneous Expenses	Nominal Account
Overheads	Gross Wages	0	7000	7099			7000	Gross Wages	Nominal Account
Overheads	Gross Wages	0	7000	7099			7001	Directors Salaries	Nominal Account
Overheads	Gross Wages	0	7000	7099			7002	Directors Remuneration	Nominal Account
Overheads	Gross Wages	0	7000	7099			7003	Staff Salaries	Nominal Account
Overheads	Gross Wages	0	7000	7099			7004	Wages - Regular	Nominal Account
Overheads	Gross Wages	0	7000	7099			7005	Wages - Casual	Nominal Account
Overheads	Gross Wages	0	7000	7099			7006	Employers N.I.	Nominal Account
Overheads	Gross Wages	0	7000	7099			7007	Employers Pensions	Nominal Account
Overheads	Gross Wages	0	7000	7099			7008	Recruitment Expenses	Nominal Account
Overheads	Gross Wages	0	7000	7099			7009	Adjustments	Nominal Account
Overheads	Gross Wages	0	7000	7099			7010	SSP Reclaimed	Nominal Account
Overheads	Gross Wages	0	7000	7099			7011	SMP Reclaimed	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7100	Rent	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7102	Water Rates	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7103	General Rates	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7104	Premises Insurance	Nominal Account
Overheads	Heat, Light and Power	0	7200	7299			7200	Electricity	Nominal Account
Overheads	Heat, Light and Power	0	7200	7299			7201	Gas	Nominal Account
Overheads	Heat, Light and Power	0	7200	7299			7202	Oil	Nominal Account
Overheads	Heat, Light and Power	0	7200	7299			7203	Other Heating Costs	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7300	Vehicle Fuel	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7301	Vehicle Repairs and Servicing	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7302	Vehicle Licences	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7303	Vehicle Insurance	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7304	Miscellaneous Motor Expenses	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7305	Congestion Charges	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7306	Mileage Claims	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7350	Scale Charges	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7400	Travelling	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7401	Car Hire	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7402	Hotels	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Overheads	Travelling and Entertainment	0			7400	7499	7403	U.K. Entertainment	Nominal Account
Overheads	Travelling and Entertainment	0			7400	7499	7404	Overseas Entertainment	Nominal Account
Overheads	Travelling and Entertainment	0			7400	7499	7405	Overseas Travelling	Nominal Account
Overheads	Travelling and Entertainment	0			7400	7499	7406	Subsistence	Nominal Account
Overheads	Printing and Stationery	0			7500	7549	7500	Printing	Nominal Account
Overheads	Printing and Stationery	0			7500	7549	7501	Postage and Carriage	Nominal Account
Overheads	Printing and Stationery	0			7500	7549	7502	Office Stationery	Nominal Account
Overheads	Printing and Stationery	0			7500	7549	7503	Books etc.	Nominal Account
Overheads	Telephone and Computer charges	0			7550	7599	7550	Telephone and Fax	Nominal Account
Overheads	Telephone and Computer charges	0			7550	7599	7551	Internet Charges	Nominal Account
Overheads	Telephone and Computer charges	0			7550	7599	7552	Computers & Software	Nominal Account
Overheads	Telephone and Computer charges	0			7550	7599	7553	Mobile Charges	Nominal Account
Overheads	Professional Fees	0			7600	7699	7600	Legal Fees	Nominal Account
Overheads	Professional Fees	0			7600	7699	7601	Audit Fees	Nominal Account
Overheads	Professional Fees	0			7600	7699	7602	Accountancy Fees	Nominal Account
Overheads	Professional Fees	0			7600	7699	7603	Consultancy Fees	Nominal Account
Overheads	Professional Fees	0			7600	7699	7604	Professional Fees	Nominal Account
Overheads	Professional Fees	0			7600	7699	7605	Management Charges Payable	Nominal Account
Overheads	Professional Fees	0			7600	7699	7606	Software Subscriptions	Nominal Account
Overheads	Equipment Hire and Rental	0			7700	7799	7700	Equipment Hire	Nominal Account
Overheads	Equipment Hire and Rental	0			7700	7799	7701	Office Machine Maintenance	Nominal Account
Overheads	Equipment Hire and Rental	0			7700	7799	7702	Equipment Leasing	Nominal Account
Overheads	Equipment Hire and Rental	0			7700	7799	7703	Leasing Costs	Nominal Account
Overheads	Maintenance	0			7800	7899	7800	Repairs and Renewals	Nominal Account
Overheads	Maintenance	0			7800	7899	7801	Cleaning	Nominal Account
Overheads	Maintenance	0			7800	7899	7802	Laundry	Nominal Account
Overheads	Maintenance	0			7800	7899	7803	Premises Expenses	Nominal Account
Overheads	Bank Charges and Interest	0			7900	7999	7900	Bank Interest Paid	Nominal Account
Overheads	Bank Charges and Interest	0			7900	7999	7901	Bank Charges	Nominal Account
Overheads	Bank Charges and Interest	0			7900	7999	7902	Currency Charges	Nominal Account
Overheads	Bank Charges and Interest	0			7900	7999	7903	Loan Interest Paid	Nominal Account
Overheads	Bank Charges and Interest	0			7900	7999	7904	H.P. Interest	Nominal Account
Overheads	Bank Charges and Interest	0			7900	7999	7905	Credit Charges	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Overheads	Bank Charges and Interest	0	7900	7999			7906	Exchange Rate Variance	Control Account
Overheads	Bank Charges and Interest	0	7900	7999			7907	Other Interest Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7908	Factoring Charges	Nominal Account
Overheads	Depreciation	0	8000	8099			8000	Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8001	Plant/Machinery Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8002	Furniture/Fitting Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8003	Vehicle Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8004	Office Equipment Depreciation	Nominal Account
Overheads	Bad Debts	0	8100	8199			8100	Bad Debt Write Off	Control Account
Overheads	Bad Debts	0	8100	8199			8102	Bad Debt Provision	Nominal Account
Overheads	General Expenses	0	8200	8299			8200	Donations	Nominal Account
Overheads	General Expenses	0	8200	8299			8201	Subscriptions	Nominal Account
Overheads	General Expenses	0	8200	8299			8202	Clothing Costs	Nominal Account
Overheads	General Expenses	0	8200	8299			8203	Training Costs	Nominal Account
Overheads	General Expenses	0	8200	8299			8204	Insurance	Nominal Account
Overheads	General Expenses	0	8200	8299			8205	Refreshments	Nominal Account
Overheads	General Expenses	0	8200	8299			8206	Cash Register Discrepancies	Nominal Account
Overheads	General Expenses	0	8200	8299			8250	Sundry Expenses	Nominal Account
Overheads	Suspense & Mispostings	0	9998	9999			9998	Suspense Account	Control Account
Overheads	Suspense & Mispostings	0	9998	9999			9999	Mispostings Account	Control Account
Fixed Assets	Property	0	10	19			10	Freehold Property	Nominal Account
Fixed Assets	Property	0	10	19			11	Leasehold Property	Nominal Account
Fixed Assets	Plant and Machinery	0	20	29			20	Plant and Machinery	Nominal Account
Fixed Assets	Plant and Machinery	0	20	29			21	Plant/Machinery Depreciation	Nominal Account
Fixed Assets	Office Equipment	0	30	39			30	Office Equipment	Nominal Account
Fixed Assets	Office Equipment	0	30	39			31	Office Equipment Depreciation	Nominal Account
Fixed Assets	Furniture and Fixtures	0	40	49			40	Furniture and Fixtures	Nominal Account
Fixed Assets	Furniture and Fixtures	0	40	49			41	Furniture/Fixture Depreciation	Nominal Account
Fixed Assets	Motor Vehicles	0	50	59			50	Motor Vehicles	Nominal Account
Fixed Assets	Motor Vehicles	0	50	59			51	Motor Vehicles Depreciation	Nominal Account
Current Assets	Stock	0	1000	1099			1001	Stock	Nominal Account
Current Assets	Stock	0	1000	1099			1002	Work in Progress	Nominal Account
Current Assets	Stock	0	1000	1099			1003	Finished Goods	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Current Assets	Stock	0	1000	1099			1004	Raw Materials	Nominal Account
Current Assets	Debtors	0	1100	1199			1100	Debtors Control Account	Control Account
Current Assets	Debtors	0	1100	1199			1101	Sundry Debtors	Nominal Account
Current Assets	Debtors	0	1100	1199			1102	Other Debtors	Nominal Account
Current Assets	Debtors	0	1100	1199			1103	Prepayments	Control Account
Current Assets	Debtors	0	1100	1199			1104	Inter-company Debtors	Nominal Account
Current Assets	Debtors	0	1100	1199			1105	Provision for credit notes	Nominal Account
Current Assets	Debtors	0	1100	1199			1106	Provision for doubtful debts	Nominal Account
Current Assets	Deposits and Cash	0	1210	1239			1210	Bank Deposit Account	Bank Account
Current Assets	Deposits and Cash	0	1210	1239			1220	Building Society Account	Bank Account
Current Assets	Deposits and Cash	0	1210	1239			1230	Petty Cash	Bank Account
Current Assets	Deposits and Cash	0	1210	1239			1235	Cash Register	Bank Account
Current Assets	Credit Card (Debtors)	0	1250	1250			1250	Credit Card Receipts	Bank Account
Current Assets	Bank Account	1	1200	1209			1200	Bank Current Account	Bank Account
Current Assets	VAT Liability	1	2200	2209			2200	Sales Tax Control Account	Control Account
Current Assets	VAT Liability	1	2200	2209			2201	Purchase Tax Control Account	Control Account
Current Assets	VAT Liability	1	2200	2209			2202	VAT Liability	Control Account
Current Assets	VAT Liability	1	2200	2209			2204	Manual Adjustments	Control Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2100	Creditors Control Account	Control Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2101	Sundry Creditors	Nominal Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2102	Other Creditors	Nominal Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2109	Accruals	Control Account
Current Liabilities	Payroll Taxation	0	2210	2219			2210	P.A.Y.E.	Nominal Account
Current Liabilities	Payroll Taxation	0	2210	2219			2211	National Insurance	Nominal Account
Current Liabilities	Wages	0	2220	2299			2220	Net Wages	Nominal Account
Current Liabilities	Wages	0	2220	2299			2230	Pension Fund	Nominal Account
Current Liabilities	Credit Card (Creditors)	0	1240	1240			1240	Company Credit Card	Bank Account
Current Liabilities	Bank Account	1	1200	1209			1200	Bank Current Account	Bank Account
Current Liabilities	VAT Liability	1	2200	2209			2200	Sales Tax Control Account	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2201	Purchase Tax Control Account	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2202	VAT Liability	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2204	Manual Adjustments	Control Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2300	Loans	Nominal Account

<b>TITLE</b>	<b>NAME</b>	<b>FLAG</b>	<b>ASSET</b>	<b>LIABILIT</b>	<b>LOW</b>	<b>HIGH</b>	<b>ACCOUNT_REI</b>	<b>AC_NAME</b>	<b>ACCOUNT_TYPE</b>
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2310	Hire Purchase	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2320	Corporation Tax	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2330	Mortgages	Nominal Account
Capital & Reserves	Capital	0	3000	3099			3000	Capital	Nominal Account
Capital & Reserves	Capital	0	3000	3099			3010	Capital Introduced	Nominal Account
Capital & Reserves	Capital	0	3000	3099			3050	Drawings	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3100	Reserves	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3101	Undistributed Reserves	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3200	Profit and Loss Account	Control Account
Taxation	Taxation	0	9001	9001			9001	Taxation	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Sales	Food & Drink Sales	0	4000	4099			4000	Restaurant Meal Sales	Control Account
Sales	Food & Drink Sales	0	4000	4099			4001	Bar Meal Sales	Nominal Account
Sales	Food & Drink Sales	0	4000	4099			4002	Take-Away Food Sales	Nominal Account
Sales	Food & Drink Sales	0	4000	4099			4003	Other Food Sales	Nominal Account
Sales	Food & Drink Sales	0	4000	4099			4005	Alcoholic Beverage Sales	Nominal Account
Sales	Food & Drink Sales	0	4000	4099			4006	Non Alcoholic Beverage Sales	Nominal Account
Sales	Food & Drink Sales	0	4000	4099			4007	Off Licence Sales	Nominal Account
Sales	Food & Drink Sales	0	4000	4099			4008	Other Beverage Sales	Nominal Account
Sales	Food & Drink Sales	0	4000	4099			4009	Discounts Allowed	Control Account
Sales	Service Related Sales	0	4100	4199			4100	Accommodation	Nominal Account
Sales	Service Related Sales	0	4100	4199			4110	Room Hire	Nominal Account
Sales	Service Related Sales	0	4100	4199			4120	Function Organisation	Nominal Account
Sales	Service Related Sales	0	4100	4199			4150	Newspapers	Nominal Account
Sales	Service Related Sales	0	4100	4199			4160	Telephone	Nominal Account
Sales	Service Related Sales	0	4100	4199			4170	Other Sales	Nominal Account
Sales	Sales of Assets	0	4200	4299			4200	Sales of Assets	Nominal Account
Sales	Credit Charges (Late Payments)	0	4400	4499			4400	Credit Charges (Late Payments)	Control Account
Sales	Other Income	0	4900	4999			4902	Tips and Gratuities Received	Nominal Account
Sales	Other Income	0	4900	4999			4903	Insurance Claims	Nominal Account
Sales	Other Income	0	4900	4999			4904	Rent Income	Nominal Account
Purchases	Purchases	0	5000	5099			5000	Food Purchases	Nominal Account
Purchases	Purchases	0	5000	5099			5002	Alcoholic Beverage Purchases	Nominal Account
Purchases	Purchases	0	5000	5099			5003	Non Alcoholic Beverage Costs	Nominal Account
Purchases	Purchases	0	5000	5099			5004	Newspaper & Tobacco Costs	Nominal Account
Purchases	Purchases	0	5000	5099			5006	Cost Of Other Goods For Resale	Nominal Account
Purchases	Purchases	0	5000	5099			5009	Discounts Taken	Control Account
Purchases	Purchase Charges	0	5100	5199			5100	Plates, Glassware and Cutlery	Nominal Account
Purchases	Purchase Charges	0	5100	5199			5110	Linen, Towels and Laundry	Nominal Account
Purchases	Purchase Charges	0	5100	5199			5120	Toiletries Purchases	Nominal Account
Purchases	Purchase Charges	0	5100	5199			5130	Room Telephone Rent & Charges	Nominal Account
Purchases	Purchase Charges	0	5100	5199			5140	Guests' Stationery Costs	Nominal Account
Purchases	Purchase Charges	0	5100	5199			5150	Function Organisation Costs	Nominal Account
Purchases	Stock	0	5200	5299			5200	Opening Stock	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Purchases	Stock	0	5200	5299			5201	Closing Stock	Nominal Account
Direct Expenses	Labour	0	6000	6099			6000	Direct Labour Salaries	Nominal Account
Direct Expenses	Labour	0	6000	6099			6010	Direct Labour Wages	Nominal Account
Direct Expenses	Labour	0	6000	6099			6020	Direct Labour Casual	Nominal Account
Direct Expenses	Labour	0	6000	6099			6050	Employers NI Direct Labour	Nominal Account
Direct Expenses	Labour	0	6000	6099			6060	Pension Costs Direct Labour	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6200	Sales Promotions	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6201	Advertising	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6203	P.R. (Literature & Brochures)	Nominal Account
Direct Expenses	Miscellaneous Expenses	0	6900	6999			6900	Miscellaneous Expenses	Nominal Account
Overheads	Gross Wages	0	7000	7099			7000	Gross Wages	Nominal Account
Overheads	Gross Wages	0	7000	7099			7001	Directors Salaries	Nominal Account
Overheads	Gross Wages	0	7000	7099			7002	Directors Remuneration	Nominal Account
Overheads	Gross Wages	0	7000	7099			7003	Staff Salaries	Nominal Account
Overheads	Gross Wages	0	7000	7099			7004	Wages - Regular	Nominal Account
Overheads	Gross Wages	0	7000	7099			7005	Wages - Casual	Nominal Account
Overheads	Gross Wages	0	7000	7099			7006	Employers N.I.	Nominal Account
Overheads	Gross Wages	0	7000	7099			7007	Employers Pensions	Nominal Account
Overheads	Gross Wages	0	7000	7099			7008	Recruitment Expenses	Nominal Account
Overheads	Gross Wages	0	7000	7099			7009	Adjustments	Nominal Account
Overheads	Gross Wages	0	7000	7099			7010	SSP Reclaimed	Nominal Account
Overheads	Gross Wages	0	7000	7099			7011	SMP Reclaimed	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7100	Rent	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7102	Water Rates	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7103	General Rates	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7104	Premises Insurance	Nominal Account
Overheads	Heat,Light and Power	0	7200	7299			7200	Electricity	Nominal Account
Overheads	Heat,Light and Power	0	7200	7299			7201	Gas	Nominal Account
Overheads	Heat,Light and Power	0	7200	7299			7202	Oil	Nominal Account
Overheads	Heat,Light and Power	0	7200	7299			7203	Other Heating Costs	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7300	Fuel and Oil	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7301	Repairs and Servicing	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7302	Licences	Nominal Account



<b>TITLE</b>	<b>NAME</b>	<b>FLAG_ASSET_LIABILIT</b>	<b>LOW</b>	<b>HIGH</b>	<b>ACCOUNT_REI</b>	<b>AC_NAME</b>	<b>ACCOUNT_TYPE</b>
Overheads	Motor Expenses	0	7300	7399	7303	Vehicle Insurance	Nominal Account
Overheads	Motor Expenses	0	7300	7399	7304	Miscellaneous Motor Expenses	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499	7400	Travelling	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499	7401	Car Hire	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499	7402	Hotels	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499	7403	U.K. Entertainment	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499	7404	Overseas Entertainment	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499	7405	Overseas Travelling	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499	7406	Subsistence	Nominal Account
Overheads	Printing and Stationery	0	7500	7599	7500	Printing	Nominal Account
Overheads	Printing and Stationery	0	7500	7599	7501	Postage and Carriage	Nominal Account
Overheads	Printing and Stationery	0	7500	7599	7502	Telephone	Nominal Account
Overheads	Printing and Stationery	0	7500	7599	7503	Telex/Telegram/Facsimile	Nominal Account
Overheads	Printing and Stationery	0	7500	7599	7504	Office Stationery	Nominal Account
Overheads	Printing and Stationery	0	7500	7599	7505	Books etc.	Nominal Account
Overheads	Professional Fees	0	7600	7699	7600	Legal Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699	7601	Audit and Accountancy Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699	7602	Consultancy Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699	7603	Professional Fees	Nominal Account
Overheads	Equipment Hire and Rental	0	7700	7799	7700	Equipment Hire	Nominal Account
Overheads	Equipment Hire and Rental	0	7700	7799	7701	Office Machine Maintenance	Nominal Account
Overheads	Maintenance	0	7800	7899	7800	Repairs and Renewals	Nominal Account
Overheads	Maintenance	0	7800	7899	7801	Cleaning	Nominal Account
Overheads	Maintenance	0	7800	7899	7802	Laundry	Nominal Account
Overheads	Maintenance	0	7800	7899	7803	Premises Expenses	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7900	Bank Interest Paid	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7901	Bank Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7902	Currency Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7903	Loan Interest Paid	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7904	H.P. Interest	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7905	Credit Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7906	Exchange Rate Variance	Control Account
Overheads	Depreciation	0	8000	8099	8000	Depreciation	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Overheads	Depreciation	0	8000	8099			8001	Plant/Machinery Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8002	Furniture/Fitting Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8003	Vehicle Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8004	Office Equipment Depreciation	Nominal Account
Overheads	Bad Debts	0	8100	8199			8100	Bad Debt Write Off	Control Account
Overheads	Bad Debts	0	8100	8199			8102	Bad Debt Provision	Nominal Account
Overheads	General Expenses	0	8200	8299			8200	Donations	Nominal Account
Overheads	General Expenses	0	8200	8299			8201	Subscriptions	Nominal Account
Overheads	General Expenses	0	8200	8299			8202	Clothing Costs	Nominal Account
Overheads	General Expenses	0	8200	8299			8203	Training Costs	Nominal Account
Overheads	General Expenses	0	8200	8299			8204	Insurance	Nominal Account
Overheads	General Expenses	0	8200	8299			8205	Refreshments	Nominal Account
Overheads	General Expenses	0	8200	8299			8206	Cash Register Discrepancies	Nominal Account
Overheads	Suspense & Mispostings	0	9998	9999			9998	Suspense Account	Control Account
Overheads	Suspense & Mispostings	0	9998	9999			9999	Mispostings Account	Control Account
Fixed Assets	Property	0	10	19			10	Freehold Property	Nominal Account
Fixed Assets	Property	0	10	19			11	Leasehold Property	Nominal Account
Fixed Assets	Plant and Machinery	0	20	29			20	Plant and Machinery	Nominal Account
Fixed Assets	Plant and Machinery	0	20	29			21	Plant/Machinery Depreciation	Nominal Account
Fixed Assets	Office Equipment	0	30	39			30	Office Equipment	Nominal Account
Fixed Assets	Office Equipment	0	30	39			31	Office Equipment Depreciation	Nominal Account
Fixed Assets	Furniture and Fixtures	0	40	49			40	Furniture and Fixtures	Nominal Account
Fixed Assets	Furniture and Fixtures	0	40	49			41	Furniture/Fixture Depreciation	Nominal Account
Fixed Assets	Motor Vehicles	0	50	59			50	Motor Vehicles	Nominal Account
Fixed Assets	Motor Vehicles	0	50	59			51	Motor Vehicles Depreciation	Nominal Account
Current Assets	Stock	0	1000	1099			1000	Food Stock for use in Kitchens	Nominal Account
Current Assets	Stock	0	1000	1099			1010	Food Stocks For Resale	Nominal Account
Current Assets	Stock	0	1000	1099			1040	Alcoholic Beverage Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1050	Non Alcoholic Beverage Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1060	Bought In Drinks For Resale	Nominal Account
Current Assets	Stock	0	1000	1099			1080	Tobacco Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1090	Other Goods Stocks	Nominal Account
Current Assets	Debtors	0	1100	1199			1100	Debtors Control Account	Control Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Current Assets	Debtors	0	1100	1199			1101	Sundry Debtors	Nominal Account
Current Assets	Debtors	0	1100	1199			1102	Other Debtors	Nominal Account
Current Assets	Debtors	0	1100	1199			1103	Prepayments	Control Account
Current Assets	Deposits and Cash	0	1210	1299			1210	Bank Deposit Account	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1220	Building Society Account	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1230	Petty Cash	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1235	Cash Register	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1240	Company Credit Card	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1250	Credit Card Receipts	Bank Account
Current Assets	Bank Account	1	1200	1209			1200	Bank Current Account	Bank Account
Current Assets	VAT Liability	1	2200	2209			2200	Sales Tax Control Account	Control Account
Current Assets	VAT Liability	1	2200	2209			2201	Purchase Tax Control Account	Control Account
Current Assets	VAT Liability	1	2200	2209			2202	VAT Liability	Control Account
Current Assets	VAT Liability	1	2200	2209			2204	Manual Adjustments	Control Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2100	Creditors Control Account	Control Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2101	Sundry Creditors	Nominal Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2102	Other Creditors	Nominal Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2109	Accruals	Control Account
Current Liabilities	Taxation	0	2210	2219			2210	P.A.Y.E.	Nominal Account
Current Liabilities	Taxation	0	2210	2219			2211	National Insurance	Nominal Account
Current Liabilities	Wages	0	2220	2299			2220	Net Wages	Nominal Account
Current Liabilities	Wages	0	2220	2299			2230	Pension Fund	Nominal Account
Current Liabilities	Bank Account	1	1200	1209			1200	Bank Current Account	Bank Account
Current Liabilities	VAT Liability	1	2200	2209			2200	Sales Tax Control Account	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2201	Purchase Tax Control Account	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2202	VAT Liability	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2204	Manual Adjustments	Control Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2300	Loans	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2310	Hire Purchase	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2320	Corporation Tax	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2330	Mortgages	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3000	Ordinary Shares	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3010	Preference Shares	Nominal Account

<b>TITLE</b>	<b>NAME</b>	<b>FLAG_ASSET_LIABILIT</b>	<b>LOW</b>	<b>HIGH</b>	<b>ACCOUNT_REI</b>	<b>AC_NAME</b>	<b>ACCOUNT_TYPE</b>
Capital & Reserves	Reserves	0	3100	3299	3100	Reserves	Nominal Account
Capital & Reserves	Reserves	0	3100	3299	3101	Undistributed Reserves	Nominal Account
Capital & Reserves	Reserves	0	3100	3299	3200	Profit and Loss Account	Control Account

<b>TITLE</b>	<b>NAME</b>	<b>FLAG</b>	<b>ASSET</b>	<b>LIABILIT</b>	<b>LOW</b>	<b>HIGH</b>	<b>ACCOUNT_REI</b>	<b>AC_NAME</b>	<b>ACCOUNT_TYPE</b>
Sales	Main Income	0	4000	4099			4000	Litigation - Civil	Control Account
Sales	Main Income	0	4000	4099			4001	Litigation - Criminal	Nominal Account
Sales	Main Income	0	4000	4099			4002	Litigation - Family	Nominal Account
Sales	Main Income	0	4000	4099			4003	Conveyance Work	Nominal Account
Sales	Main Income	0	4000	4099			4004	Wills, Probate & Executorship	Nominal Account
Sales	Main Income	0	4000	4099			4005	Trustee Work	Nominal Account
Sales	Main Income	0	4000	4099			4006	Company Law Work	Nominal Account
Sales	Main Income	0	4000	4099			4007	Partnerships Law Work	Nominal Account
Sales	Main Income	0	4000	4099			4008	Sole Traders Law Work	Nominal Account
Sales	Main Income	0	4000	4099			4009	Discounts Allowed	Control Account
Sales	Main Income	0	4000	4099			4050	Consultancy Work	Nominal Account
Sales	Other Income	0	4100	4199			4100	Notary Services and Oaths	Nominal Account
Sales	Sales of Assets	0	4200	4299			4200	Sales of Assets	Nominal Account
Sales	Credit Charges (Late Payments)	0	4400	4499			4400	Credit Charges (Late Payments)	Control Account
Sales	Miscellaneous Income	0	4900	4999			4900	Miscellaneous Income	Nominal Account
Sales	Miscellaneous Income	0	4900	4999			4902	Commissions Received	Nominal Account
Sales	Miscellaneous Income	0	4900	4999			4903	Insurance Claims	Nominal Account
Sales	Miscellaneous Income	0	4900	4999			4904	Rent Income	Nominal Account
Sales	Miscellaneous Income	0	4900	4999			4905	Distribution and Carriage	Nominal Account
Purchases	Purchases	0	5000	5099			5000	Stationery Purchases	Nominal Account
Purchases	Purchases	0	5000	5099			5001	Materials Imported	Nominal Account
Purchases	Purchases	0	5000	5099			5002	Miscellaneous Purchases	Nominal Account
Purchases	Purchases	0	5000	5099			5003	Packaging	Nominal Account
Purchases	Purchases	0	5000	5099			5005	Disbursements	Nominal Account
Purchases	Purchases	0	5000	5099			5009	Discounts Taken	Control Account
Purchases	Purchase Charges	0	5100	5199			5102	Transport Insurance	Nominal Account
Direct Expenses	Labour	0	6000	6099			6000	Legal Staff Salaries	Nominal Account
Direct Expenses	Labour	0	6000	6099			6001	Legal Staff Wages	Nominal Account
Direct Expenses	Labour	0	6000	6099			6050	Employers NI Legal Staff	Nominal Account
Direct Expenses	Labour	0	6000	6099			6060	Pensions Legal Staff	Nominal Account
Direct Expenses	Partners Fees	0	6100	6199			6100	Partners Salaries	Nominal Account
Direct Expenses	Partners Fees	0	6100	6199			6150	Employers NI - Partners	Nominal Account
Direct Expenses	Partners Fees	0	6100	6199			6160	Partners Pensions	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Direct Expenses	Partners Fees	0	6100	6199			6180	Consultants Fees	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6200	Sales Promotions	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6201	Advertising	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6202	Gifts and Samples	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6203	P.R. (Literature & Brochures)	Nominal Account
Direct Expenses	Miscellaneous Expenses	0	6900	6999			6900	Miscellaneous Expenses	Nominal Account
Overheads	Gross Wages	0	7000	7099			7000	Gross Wages	Nominal Account
Overheads	Gross Wages	0	7000	7099			7001	Directors Salaries	Nominal Account
Overheads	Gross Wages	0	7000	7099			7002	Directors Remuneration	Nominal Account
Overheads	Gross Wages	0	7000	7099			7003	Staff Salaries	Nominal Account
Overheads	Gross Wages	0	7000	7099			7004	Admin Staff Salaries	Nominal Account
Overheads	Gross Wages	0	7000	7099			7005	Admin Staff Wages	Nominal Account
Overheads	Gross Wages	0	7000	7099			7006	Employers N.I.	Nominal Account
Overheads	Gross Wages	0	7000	7099			7007	Employers Pensions	Nominal Account
Overheads	Gross Wages	0	7000	7099			7008	Recruitment Expenses	Nominal Account
Overheads	Gross Wages	0	7000	7099			7010	SSP Reclaimed	Nominal Account
Overheads	Gross Wages	0	7000	7099			7011	SMP Reclaimed	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7100	Rent	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7102	Water Rates	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7103	General Rates	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7104	Premises Insurance	Nominal Account
Overheads	Heat,Light and Power	0	7200	7299			7200	Electricity	Nominal Account
Overheads	Heat,Light and Power	0	7200	7299			7201	Gas	Nominal Account
Overheads	Heat,Light and Power	0	7200	7299			7202	Oil	Nominal Account
Overheads	Heat,Light and Power	0	7200	7299			7203	Other Heating Costs	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7300	Fuel and Oil	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7301	Repairs and Servicing	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7302	Licences	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7303	Vehicle Insurance	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7304	Miscellaneous Motor Expenses	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7400	Travelling	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7401	Car Hire	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7402	Hotels	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Overheads	Travelling and Entertainment	0	7400	7499			7403	U.K. Entertainment	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7404	Overseas Entertainment	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7405	Overseas Travelling	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7406	Subsistence	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7500	Printing	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7501	Postage and Carriage	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7502	Telephone	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7503	Telex/Telegram/Facsimile	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7504	Office Stationery	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7505	Books etc.	Nominal Account
Overheads	Professional Fees	0	7600	7699			7600	Legal Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699			7601	Audit and Accountancy Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699			7602	Consultancy Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699			7603	Professional Fees	Nominal Account
Overheads	Equipment Hire and Rental	0	7700	7799			7700	Equipment Hire	Nominal Account
Overheads	Equipment Hire and Rental	0	7700	7799			7701	Office Machine Maintenance	Nominal Account
Overheads	Maintenance	0	7800	7899			7800	Repairs and Renewals	Nominal Account
Overheads	Maintenance	0	7800	7899			7801	Cleaning	Nominal Account
Overheads	Maintenance	0	7800	7899			7802	Laundry	Nominal Account
Overheads	Maintenance	0	7800	7899			7803	Premises Expenses	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7900	Bank Interest Paid	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7901	Bank Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7902	Currency Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7903	Loan Interest Paid	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7904	H.P. Interest	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7905	Credit Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7906	Exchange Rate Variance	Control Account
Overheads	Depreciation	0	8000	8099			8000	Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8001	Plant/Machinery Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8002	Furniture/Fitting Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8003	Vehicle Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8004	Office Equipment Depreciation	Nominal Account
Overheads	Bad Debts	0	8100	8199			8100	Bad Debt Write Off	Control Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Overheads	Bad Debts	0	8100	8199			8102	Bad Debt Provision	Nominal Account
Overheads	General Expenses	0	8200	8299			8200	Donations	Nominal Account
Overheads	General Expenses	0	8200	8299			8201	Subscriptions	Nominal Account
Overheads	General Expenses	0	8200	8299			8202	Clothing Costs	Nominal Account
Overheads	General Expenses	0	8200	8299			8203	Training Costs	Nominal Account
Overheads	General Expenses	0	8200	8299			8204	Insurance	Nominal Account
Overheads	General Expenses	0	8200	8299			8205	Refreshments	Nominal Account
Overheads	General Expenses	0	8200	8299			8206	Cash Register Discrepancies	Nominal Account
Overheads	Suspense & Mispostings	0	9998	9999			9998	Suspense Account	Control Account
Overheads	Suspense & Mispostings	0	9998	9999			9999	Mispostings Account	Control Account
Fixed Assets	Property	0	10	19			10	Freehold Property	Nominal Account
Fixed Assets	Property	0	10	19			11	Leasehold Property	Nominal Account
Fixed Assets	Plant and Machinery	0	20	29			20	Plant and Machinery	Nominal Account
Fixed Assets	Plant and Machinery	0	20	29			21	Plant/Machinery Depreciation	Nominal Account
Fixed Assets	Office Equipment	0	30	39			30	Office Equipment	Nominal Account
Fixed Assets	Office Equipment	0	30	39			31	Office Equipment Depreciation	Nominal Account
Fixed Assets	Furniture and Fixtures	0	40	49			40	Furniture and Fixtures	Nominal Account
Fixed Assets	Furniture and Fixtures	0	40	49			41	Furniture/Fixture Depreciation	Nominal Account
Fixed Assets	Motor Vehicles	0	50	59			50	Motor Vehicles	Nominal Account
Fixed Assets	Motor Vehicles	0	50	59			51	Motor Vehicles Depreciation	Nominal Account
Current Assets	Stock	0	1000	1099			1000	Stationery Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1001	Legal Forms Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1002	Work in Progress	Nominal Account
Current Assets	Debtors	0	1100	1199			1100	Debtors Control Account	Control Account
Current Assets	Debtors	0	1100	1199			1101	Sundry Debtors	Nominal Account
Current Assets	Debtors	0	1100	1199			1102	Other Debtors	Nominal Account
Current Assets	Debtors	0	1100	1199			1103	Prepayments	Control Account
Current Assets	Deposits and Cash	0	1210	1299			1210	Bank Deposit Account	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1220	Building Society Account	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1230	Petty Cash	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1235	Cash Register	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1240	Company Credit Card	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1250	Client Bank Account Balances	Bank Account



TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Current Assets	Bank Account	1	1200	1209			1200	Bank Current Account	Bank Account
Current Assets	VAT Liability	1	2200	2209			2200	Sales Tax Control Account	Control Account
Current Assets	VAT Liability	1	2200	2209			2201	Purchase Tax Control Account	Control Account
Current Assets	VAT Liability	1	2200	2209			2202	VAT Liability	Control Account
Current Assets	VAT Liability	1	2200	2209			2204	Manual Adjustments	Control Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2100	Creditors Control Account	Control Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2101	Sundry Creditors	Nominal Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2102	Other Creditors	Nominal Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2109	Accruals	Control Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2150	Client Bank Accounts Liability	Nominal Account
Current Liabilities	Taxation	0	2210	2219			2210	P.A.Y.E.	Nominal Account
Current Liabilities	Taxation	0	2210	2219			2211	National Insurance	Nominal Account
Current Liabilities	Wages	0	2220	2299			2220	Net Wages	Nominal Account
Current Liabilities	Wages	0	2220	2299			2230	Pension Fund	Nominal Account
Current Liabilities	Bank Account	1	1200	1209			1200	Bank Current Account	Bank Account
Current Liabilities	VAT Liability	1	2200	2209			2200	Sales Tax Control Account	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2201	Purchase Tax Control Account	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2202	VAT Liability	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2204	Manual Adjustments	Control Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2300	Loans	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2310	Hire Purchase	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2320	Corporation Tax	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2330	Mortgages	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3000	Partner A Capital Account	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3001	Partner B Capital Account	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3002	Partner C Capital Account	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3050	Partner A Current Account	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3051	Partner B Current Account	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3053	Partner C Current Account	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3100	Reserves	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3101	Undistributed Reserves	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3200	Profit and Loss Account	Control Account
Capital & Reserves	Drawings	0	9000	9099			9000	Drawings Partner A	Nominal Account

<b>TITLE</b>	<b>NAME</b>	<b>FLAG_ASSET_LIABILIT</b>	<b>LOW</b>	<b>HIGH</b>	<b>ACCOUNT_REI</b>	<b>AC_NAME</b>	<b>ACCOUNT_TYPE</b>
Capital & Reserves	Drawings	0	9000	9099	9010	Drawings Partner B	Nominal Account
Capital & Reserves	Drawings	0	9000	9099	9030	Drawings Partner C	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Sales	Product Sales	0	4000	4099			4000	Sales Type A	Control Account
Sales	Product Sales	0	4000	4099			4001	Sales Type B	Nominal Account
Sales	Product Sales	0	4000	4099			4002	Sales Type C	Nominal Account
Sales	Product Sales	0	4000	4099			4009	Discounts Allowed	Control Account
Sales	Product Sales	0	4000	4099			4010	Management Charges Receivable	Nominal Account
Sales	Product Sales	0	4000	4099			4099	Flat Rate - Benefit/Cost	Nominal Account
Sales	Export Sales	0	4100	4199			4100	Sales Type D	Nominal Account
Sales	Export Sales	0	4100	4199			4101	Sales Type E	Nominal Account
Sales	Sales of Assets	0	4200	4299			4200	Sales of Assets	Nominal Account
Sales	Credit Charges (Late Payments)	0	4400	4499			4400	Credit Charges (Late Payments)	Control Account
Sales	Other Sales	0	4900	4999			4900	Miscellaneous Income	Nominal Account
Sales	Other Sales	0	4900	4999			4901	Royalties Received	Nominal Account
Sales	Other Sales	0	4900	4999			4902	Commissions Received	Nominal Account
Sales	Other Sales	0	4900	4999			4903	Insurance Claims	Nominal Account
Sales	Other Sales	0	4900	4999			4904	Rent Income	Nominal Account
Sales	Other Sales	0	4900	4999			4905	Distribution and Carriage	Nominal Account
Purchases	Purchases	0	5000	5099			5000	Materials Purchased	Nominal Account
Purchases	Purchases	0	5000	5099			5001	Materials Imported	Nominal Account
Purchases	Purchases	0	5000	5099			5002	Miscellaneous Purchases	Nominal Account
Purchases	Purchases	0	5000	5099			5003	Packaging	Nominal Account
Purchases	Purchases	0	5000	5099			5009	Discounts Taken	Control Account
Purchases	Purchase Charges	0	5100	5199			5100	Carriage	Nominal Account
Purchases	Purchase Charges	0	5100	5199			5101	Import Duty	Nominal Account
Purchases	Purchase Charges	0	5100	5199			5102	Transport Insurance	Nominal Account
Purchases	Stock	0	5200	5299			5200	Opening Stock	Nominal Account
Purchases	Stock	0	5200	5299			5201	Closing Stock	Nominal Account
Direct Expenses	Labour	0	6000	6099			6000	Productive Labour	Nominal Account
Direct Expenses	Labour	0	6000	6099			6001	Cost of Sales Labour	Nominal Account
Direct Expenses	Labour	0	6000	6099			6002	Sub-Contractors	Nominal Account
Direct Expenses	Commissions	0	6100	6199			6100	Sales Commissions	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6200	Sales Promotions	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6201	Advertising	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6202	Gifts and Samples	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Direct Expenses	Sales Promotion	0	6200	6299			6203	P.R. (Literature & Brochures)	Nominal Account
Direct Expenses	Miscellaneous Expenses	0	6900	6999			6900	Miscellaneous Expenses	Nominal Account
Overheads	Gross Wages	0	7000	7099			7000	Gross Wages	Nominal Account
Overheads	Gross Wages	0	7000	7099			7001	Directors Salaries	Nominal Account
Overheads	Gross Wages	0	7000	7099			7002	Directors Remuneration	Nominal Account
Overheads	Gross Wages	0	7000	7099			7003	Staff Salaries	Nominal Account
Overheads	Gross Wages	0	7000	7099			7004	Wages - Regular	Nominal Account
Overheads	Gross Wages	0	7000	7099			7005	Wages - Casual	Nominal Account
Overheads	Gross Wages	0	7000	7099			7006	Employers N.I. (Non-Directors)	Nominal Account
Overheads	Gross Wages	0	7000	7099			7007	Employers Pensions	Nominal Account
Overheads	Gross Wages	0	7000	7099			7008	Recruitment Expenses	Nominal Account
Overheads	Gross Wages	0	7000	7099			7009	Adjustments	Nominal Account
Overheads	Gross Wages	0	7000	7099			7010	SSP Reclaimed	Nominal Account
Overheads	Gross Wages	0	7000	7099			7011	SMP Reclaimed	Nominal Account
Overheads	Gross Wages	0	7000	7099			7012	Employers N.I. (Directors)	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7100	Rent	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7102	Water Rates	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7103	General Rates	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7104	Premises Insurance	Nominal Account
Overheads	Heat, Light and Power	0	7200	7299			7200	Electricity	Nominal Account
Overheads	Heat, Light and Power	0	7200	7299			7201	Gas	Nominal Account
Overheads	Heat, Light and Power	0	7200	7299			7202	Oil	Nominal Account
Overheads	Heat, Light and Power	0	7200	7299			7203	Other Heating Costs	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7300	Vehicle Fuel	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7301	Vehicle Repairs and Servicing	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7302	Vehicle Licences	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7303	Vehicle Insurance	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7304	Miscellaneous Motor Expenses	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7305	Congestion Charges	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7306	Mileage Claims	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7350	Scale Charges	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7400	Travelling	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7401	Car Hire	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Overheads	Travelling and Entertainment	0			7400	7499	7402	Hotels	Nominal Account
Overheads	Travelling and Entertainment	0			7400	7499	7403	U.K. Entertainment	Nominal Account
Overheads	Travelling and Entertainment	0			7400	7499	7404	Overseas Entertainment	Nominal Account
Overheads	Travelling and Entertainment	0			7400	7499	7405	Overseas Travelling	Nominal Account
Overheads	Travelling and Entertainment	0			7400	7499	7406	Subsistence	Nominal Account
Overheads	Printing and Stationery	0			7500	7549	7500	Printing	Nominal Account
Overheads	Printing and Stationery	0			7500	7549	7501	Postage and Carriage	Nominal Account
Overheads	Printing and Stationery	0			7500	7549	7502	Office Stationery	Nominal Account
Overheads	Printing and Stationery	0			7500	7549	7503	Books etc.	Nominal Account
Overheads	Telephone and Computer charges	0			7550	7599	7550	Telephone and Fax	Nominal Account
Overheads	Telephone and Computer charges	0			7550	7599	7551	Internet Charges	Nominal Account
Overheads	Telephone and Computer charges	0			7550	7599	7552	Computers & Software	Nominal Account
Overheads	Telephone and Computer charges	0			7550	7599	7553	Mobile Charges	Nominal Account
Overheads	Professional Fees	0			7600	7699	7600	Legal Fees	Nominal Account
Overheads	Professional Fees	0			7600	7699	7601	Audit Fees	Nominal Account
Overheads	Professional Fees	0			7600	7699	7602	Accountancy Fees	Nominal Account
Overheads	Professional Fees	0			7600	7699	7603	Consultancy Fees	Nominal Account
Overheads	Professional Fees	0			7600	7699	7604	Professional Fees	Nominal Account
Overheads	Professional Fees	0			7600	7699	7605	Management Charges Payable	Nominal Account
Overheads	Professional Fees	0			7600	7699	7606	Software Subscriptions	Nominal Account
Overheads	Equipment Hire and Rental	0			7700	7799	7700	Equipment Hire	Nominal Account
Overheads	Equipment Hire and Rental	0			7700	7799	7701	Office Machine Maintenance	Nominal Account
Overheads	Equipment Hire and Rental	0			7700	7799	7702	Equipment Leasing	Nominal Account
Overheads	Equipment Hire and Rental	0			7700	7799	7703	Leasing Costs	Nominal Account
Overheads	Maintenance	0			7800	7899	7800	Repairs and Renewals	Nominal Account
Overheads	Maintenance	0			7800	7899	7801	Cleaning	Nominal Account
Overheads	Maintenance	0			7800	7899	7802	Laundry	Nominal Account
Overheads	Maintenance	0			7800	7899	7803	Premises Expenses	Nominal Account
Overheads	Bank Charges and Interest	0			7900	7999	7900	Bank Interest Paid	Nominal Account
Overheads	Bank Charges and Interest	0			7900	7999	7901	Bank Charges	Nominal Account
Overheads	Bank Charges and Interest	0			7900	7999	7902	Currency Charges	Nominal Account
Overheads	Bank Charges and Interest	0			7900	7999	7903	Loan Interest Paid	Nominal Account
Overheads	Bank Charges and Interest	0			7900	7999	7904	H.P. Interest	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Overheads	Bank Charges and Interest	0	7900	7999			7905	Credit Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7906	Exchange Rate Variance	Control Account
Overheads	Bank Charges and Interest	0	7900	7999			7907	Other Interest Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7908	Factoring Charges	Nominal Account
Overheads	Depreciation	0	8000	8099			8000	Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8001	Plant/Machinery Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8002	Furniture/Fitting Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8003	Vehicle Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8004	Office Equipment Depreciation	Nominal Account
Overheads	Bad Debts	0	8100	8199			8100	Bad Debt Write Off	Control Account
Overheads	Bad Debts	0	8100	8199			8102	Bad Debt Provision	Nominal Account
Overheads	General Expenses	0	8200	8299			8200	Donations	Nominal Account
Overheads	General Expenses	0	8200	8299			8201	Subscriptions	Nominal Account
Overheads	General Expenses	0	8200	8299			8202	Clothing Costs	Nominal Account
Overheads	General Expenses	0	8200	8299			8203	Training Costs	Nominal Account
Overheads	General Expenses	0	8200	8299			8204	Insurance	Nominal Account
Overheads	General Expenses	0	8200	8299			8205	Refreshments	Nominal Account
Overheads	General Expenses	0	8200	8299			8206	Cash Register Discrepancies	Nominal Account
Overheads	General Expenses	0	8200	8299			8250	Sundry Expenses	Nominal Account
Overheads	Suspense & Mispostings	0	9998	9999			9998	Suspense Account	Control Account
Overheads	Suspense & Mispostings	0	9998	9999			9999	Mispostings Account	Control Account
Fixed Assets	Property	0	10	19			10	Freehold Property	Nominal Account
Fixed Assets	Property	0	10	19			11	Leasehold Property	Nominal Account
Fixed Assets	Plant and Machinery	0	20	29			20	Plant and Machinery	Nominal Account
Fixed Assets	Plant and Machinery	0	20	29			21	Plant/Machinery Depreciation	Nominal Account
Fixed Assets	Office Equipment	0	30	39			30	Office Equipment	Nominal Account
Fixed Assets	Office Equipment	0	30	39			31	Office Equipment Depreciation	Nominal Account
Fixed Assets	Furniture and Fixtures	0	40	49			40	Furniture and Fixtures	Nominal Account
Fixed Assets	Furniture and Fixtures	0	40	49			41	Furniture/Fixture Depreciation	Nominal Account
Fixed Assets	Motor Vehicles	0	50	59			50	Motor Vehicles	Nominal Account
Fixed Assets	Motor Vehicles	0	50	59			51	Motor Vehicles Depreciation	Nominal Account
Current Assets	Stock	0	1000	1099			1001	Stock	Nominal Account
Current Assets	Stock	0	1000	1099			1002	Work in Progress	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Current Assets	Stock	0	1000	1099			1003	Finished Goods	Nominal Account
Current Assets	Stock	0	1000	1099			1004	Raw Materials	Nominal Account
Current Assets	Debtors	0	1100	1199			1100	Debtors Control Account	Control Account
Current Assets	Debtors	0	1100	1199			1101	Sundry Debtors	Nominal Account
Current Assets	Debtors	0	1100	1199			1102	Other Debtors	Nominal Account
Current Assets	Debtors	0	1100	1199			1103	Prepayments	Control Account
Current Assets	Debtors	0	1100	1199			1104	Inter-company Debtors	Nominal Account
Current Assets	Debtors	0	1100	1199			1105	Provision for credit notes	Nominal Account
Current Assets	Debtors	0	1100	1199			1106	Provision for doubtful debts	Nominal Account
Current Assets	Deposits and Cash	0	1210	1239			1210	Bank Deposit Account	Bank Account
Current Assets	Deposits and Cash	0	1210	1239			1220	Building Society Account	Bank Account
Current Assets	Deposits and Cash	0	1210	1239			1230	Petty Cash	Bank Account
Current Assets	Deposits and Cash	0	1210	1239			1235	Cash Register	Bank Account
Current Assets	Credit Card (Debtors)	0	1250	1250			1250	Credit Card Receipts	Bank Account
Current Assets	Bank Account	1	1200	1209			1200	Bank Current Account	Bank Account
Current Assets	VAT Liability	1	2200	2209			2200	Sales Tax Control Account	Control Account
Current Assets	VAT Liability	1	2200	2209			2201	Purchase Tax Control Account	Control Account
Current Assets	VAT Liability	1	2200	2209			2202	VAT Liability	Control Account
Current Assets	VAT Liability	1	2200	2209			2204	Manual Adjustments	Control Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2100	Creditors Control Account	Control Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2101	Sundry Creditors	Nominal Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2102	Other Creditors	Nominal Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2109	Accruals	Control Account
Current Liabilities	Payroll Taxation	0	2210	2219			2210	P.A.Y.E.	Nominal Account
Current Liabilities	Payroll Taxation	0	2210	2219			2211	National Insurance	Nominal Account
Current Liabilities	Wages	0	2220	2299			2220	Net Wages	Nominal Account
Current Liabilities	Wages	0	2220	2299			2230	Pension Fund	Nominal Account
Current Liabilities	Credit Card (Creditors)	0	1240	1240			1240	Company Credit Card	Bank Account
Current Liabilities	Bank Account	1	1200	1209			1200	Bank Current Account	Bank Account
Current Liabilities	VAT Liability	1	2200	2209			2200	Sales Tax Control Account	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2201	Purchase Tax Control Account	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2202	VAT Liability	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2204	Manual Adjustments	Control Account

<b>TITLE</b>	<b>NAME</b>	<b>FLAG</b>	<b>ASSET</b>	<b>LIABILIT</b>	<b>LOW</b>	<b>HIGH</b>	<b>ACCOUNT_REI</b>	<b>AC_NAME</b>	<b>ACCOUNT_TYPE</b>
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2300	Loans	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2301	Directors Loan Accounts (Director 1)	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2302	Directors Loan Accounts (Director 2)	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2310	Hire Purchase	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2320	Corporation Tax	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2330	Mortgages	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3000	Ordinary Shares	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3010	Preference Shares	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3100	Reserves	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3101	Undistributed Reserves	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3200	Profit and Loss Account	Control Account
Taxation	Taxation	0	9001	9001			9001	Taxation	Nominal Account



TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Sales	Main Income	0	4000	4099			4000	Health Service Work	Control Account
Sales	Main Income	0	4000	4099			4001	Private Medical Work	Nominal Account
Sales	Main Income	0	4000	4099			4002	Healthcare Insurance Sales	Nominal Account
Sales	Main Income	0	4000	4099			4004	Healthcare Product Sales	Nominal Account
Sales	Main Income	0	4000	4099			4006	Pharmaceutical Sales	Nominal Account
Sales	Main Income	0	4000	4099			4009	Discounts Allowed	Control Account
Sales	Other Income	0	4100	4199			4100	Other Health Service Income	Nominal Account
Sales	Other Income	0	4100	4199			4101	Other Private Fee Income	Nominal Account
Sales	Sales of Assets	0	4200	4299			4200	Sales of Assets	Nominal Account
Sales	Credit Charges (Late Payments)	0	4400	4499			4400	Credit Charges (Late Payments)	Control Account
Sales	Other Sales	0	4900	4999			4900	Miscellaneous Income	Nominal Account
Sales	Other Sales	0	4900	4999			4901	Royalties Received	Nominal Account
Sales	Other Sales	0	4900	4999			4902	Commissions Received	Nominal Account
Sales	Other Sales	0	4900	4999			4903	Insurance Claims	Nominal Account
Sales	Other Sales	0	4900	4999			4904	Rent Income	Nominal Account
Sales	Other Sales	0	4900	4999			4905	Distribution and Carriage	Nominal Account
Purchases	Purchases	0	5000	5099			5000	Payments to Associates	Nominal Account
Purchases	Purchases	0	5000	5099			5002	Laboratory Purchases	Nominal Account
Purchases	Purchases	0	5000	5099			5004	Pharmaceutical Purchases	Nominal Account
Purchases	Purchases	0	5000	5099			5005	Medical Supplies Purchases	Nominal Account
Purchases	Purchases	0	5000	5099			5006	Healthcare Product Purchases	Nominal Account
Purchases	Purchases	0	5000	5099			5008	Other Disbursements	Nominal Account
Purchases	Purchases	0	5000	5099			5009	Discounts Taken	Control Account
Purchases	Purchase Charges	0	5100	5199			5100	Carriage	Nominal Account
Purchases	Purchase Charges	0	5100	5199			5101	Import Duty	Nominal Account
Purchases	Purchase Charges	0	5100	5199			5102	Transport Insurance	Nominal Account
Purchases	Stock	0	5200	5299			5200	Opening Stock	Nominal Account
Purchases	Stock	0	5200	5299			5201	Closing Stock	Nominal Account
Direct Expenses	Labour	0	6000	6099			6000	Medical Assistant Salaries	Nominal Account
Direct Expenses	Labour	0	6000	6099			6001	Medical Assistant Wages	Nominal Account
Direct Expenses	Labour	0	6000	6099			6050	Employers NI Medical Staff	Nominal Account
Direct Expenses	Labour	0	6000	6099			6060	Pensions Medical Staff	Nominal Account
Direct Expenses	Labour	0	6000	6099			6070	Superannuation Medical Staff	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT	REI	AC	AC_NAME	ACCOUNT_TYPE
Direct Expenses	Commissions	0	6100	6199			6100	Partners	Salaries		Nominal Account
Direct Expenses	Commissions	0	6100	6199			6150	Employers	NI - Partners		Nominal Account
Direct Expenses	Commissions	0	6100	6199			6160	Partners	Pensions		Nominal Account
Direct Expenses	Commissions	0	6100	6199			6170	Partners	Superannuation		Nominal Account
Direct Expenses	Commissions	0	6100	6199			6180	Consultants	Fees		Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6200	Sales	Promotions		Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6201	Advertising			Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6202	Gifts and	Samples		Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6203	P.R. (Literature &	Brochures)		Nominal Account
Direct Expenses	Miscellaneous Expenses	0	6900	6999			6900	Miscellaneous	Expenses		Nominal Account
Overheads	Gross Wages	0	7000	7099			7000	Gross	Wages		Nominal Account
Overheads	Gross Wages	0	7000	7099			7001	Directors	Salaries		Nominal Account
Overheads	Gross Wages	0	7000	7099			7002	Directors	Remuneration		Nominal Account
Overheads	Gross Wages	0	7000	7099			7003	Staff	Salaries		Nominal Account
Overheads	Gross Wages	0	7000	7099			7004	Wages -	Regular		Nominal Account
Overheads	Gross Wages	0	7000	7099			7005	Wages -	Casual		Nominal Account
Overheads	Gross Wages	0	7000	7099			7006	Employers	N.I.		Nominal Account
Overheads	Gross Wages	0	7000	7099			7007	Employers	Pensions		Nominal Account
Overheads	Gross Wages	0	7000	7099			7008	Recruitment	Expenses		Nominal Account
Overheads	Gross Wages	0	7000	7099			7009	Adjustments			Nominal Account
Overheads	Gross Wages	0	7000	7099			7010	SSP	Reclaimed		Nominal Account
Overheads	Gross Wages	0	7000	7099			7011	SMP	Reclaimed		Nominal Account
Overheads	Rent and Rates	0	7100	7199			7100	Rent			Nominal Account
Overheads	Rent and Rates	0	7100	7199			7102	Water	Rates		Nominal Account
Overheads	Rent and Rates	0	7100	7199			7103	General	Rates		Nominal Account
Overheads	Rent and Rates	0	7100	7199			7104	Premises	Insurance		Nominal Account
Overheads	Heat Light and Power	0	7200	7299			7200	Electricity			Nominal Account
Overheads	Heat Light and Power	0	7200	7299			7201	Gas			Nominal Account
Overheads	Heat Light and Power	0	7200	7299			7202	Oil			Nominal Account
Overheads	Heat Light and Power	0	7200	7299			7203	Other	Heating Costs		Nominal Account
Overheads	Motor Expenses	0	7300	7399			7300	Fuel and	Oil		Nominal Account
Overheads	Motor Expenses	0	7300	7399			7301	Repairs and	Servicing		Nominal Account
Overheads	Motor Expenses	0	7300	7399			7302	Licences			Nominal Account

<b>TITLE</b>	<b>NAME</b>	<b>FLAG_ASSET_LIABILIT</b>	<b>LOW</b>	<b>HIGH</b>	<b>ACCOUNT_REI</b>	<b>AC_NAME</b>	<b>ACCOUNT_TYPE</b>
Overheads	Motor Expenses	0	7300	7399	7303	Vehicle Insurance	Nominal Account
Overheads	Motor Expenses	0	7300	7399	7304	Miscellaneous Motor Expenses	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499	7400	Travelling	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499	7401	Car Hire	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499	7402	Hotels	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499	7403	U.K. Entertainment	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499	7404	Overseas Entertainment	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499	7405	Overseas Travelling	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499	7406	Subsistence	Nominal Account
Overheads	Printing and Stationery	0	7500	7599	7500	Printing	Nominal Account
Overheads	Printing and Stationery	0	7500	7599	7501	Postage and Carriage	Nominal Account
Overheads	Printing and Stationery	0	7500	7599	7502	Telephone	Nominal Account
Overheads	Printing and Stationery	0	7500	7599	7503	Telex/Telegram/Facsimile	Nominal Account
Overheads	Printing and Stationery	0	7500	7599	7504	Office Stationery	Nominal Account
Overheads	Printing and Stationery	0	7500	7599	7505	Books etc.	Nominal Account
Overheads	Professional Fees	0	7600	7699	7600	Legal Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699	7601	Audit and Accountancy Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699	7602	Consultancy Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699	7603	Professional Fees	Nominal Account
Overheads	Equipment Hire and Rental	0	7700	7799	7700	Equipment Hire	Nominal Account
Overheads	Equipment Hire and Rental	0	7700	7799	7701	Office Machine Maintenance	Nominal Account
Overheads	Maintenance	0	7800	7899	7800	Repairs and Renewals	Nominal Account
Overheads	Maintenance	0	7800	7899	7801	Cleaning	Nominal Account
Overheads	Maintenance	0	7800	7899	7802	Laundry	Nominal Account
Overheads	Maintenance	0	7800	7899	7803	Premises Expenses	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7900	Bank Interest Paid	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7901	Bank Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7902	Currency Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7903	Loan Interest Paid	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7904	H.P. Interest	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7905	Credit Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999	7906	Exchange Rate Variance	Control Account
Overheads	Depreciation	0	8000	8099	8000	Depreciation	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Overheads	Depreciation	0	8000	8099			8001	Plant/Machinery Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8002	Furniture/Fitting Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8003	Vehicle Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8004	Office Equipment Depreciation	Nominal Account
Overheads	Bad Debts	0	8100	8199			8100	Bad Debt Write Off	Control Account
Overheads	Bad Debts	0	8100	8199			8102	Bad Debt Provision	Nominal Account
Overheads	General Expenses	0	8200	8299			8200	Donations	Nominal Account
Overheads	General Expenses	0	8200	8299			8201	Subscriptions	Nominal Account
Overheads	General Expenses	0	8200	8299			8202	Clothing Costs	Nominal Account
Overheads	General Expenses	0	8200	8299			8203	Training Costs	Nominal Account
Overheads	General Expenses	0	8200	8299			8204	Insurance	Nominal Account
Overheads	General Expenses	0	8200	8299			8205	Refreshments	Nominal Account
Overheads	General Expenses	0	8200	8299			8206	Cash Register Discrepancies	Nominal Account
Overheads	Suspense & Mispostings	0	9998	9999			9998	Suspense Account	Control Account
Overheads	Suspense & Mispostings	0	9998	9999			9999	Mispostings Account	Control Account
Fixed Assets	Property	0	10	19			10	Freehold Property	Nominal Account
Fixed Assets	Property	0	10	19			11	Leasehold Property	Nominal Account
Fixed Assets	Plant and Machinery	0	20	29			20	Plant and Machinery	Nominal Account
Fixed Assets	Plant and Machinery	0	20	29			21	Plant/Machinery Depreciation	Nominal Account
Fixed Assets	Office Equipment	0	30	39			30	Office Equipment	Nominal Account
Fixed Assets	Office Equipment	0	30	39			31	Office Equipment Depreciation	Nominal Account
Fixed Assets	Furniture and Fixtures	0	40	49			40	Furniture and Fixtures	Nominal Account
Fixed Assets	Furniture and Fixtures	0	40	49			41	Furniture/Fixture Depreciation	Nominal Account
Fixed Assets	Motor Vehicles	0	50	59			50	Motor Vehicles	Nominal Account
Fixed Assets	Motor Vehicles	0	50	59			51	Motor Vehicles Depreciation	Nominal Account
Current Assets	Stock	0	1000	1099			1000	Pharmaceutical Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1010	Controlled Drugs	Nominal Account
Current Assets	Stock	0	1000	1099			1020	Medical Supply Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1030	Consumable Materials	Nominal Account
Current Assets	Stock	0	1000	1099			1040	Healthcare Product Stocks	Nominal Account
Current Assets	Debtors	0	1100	1199			1100	Debtors Control Account	Control Account
Current Assets	Debtors	0	1100	1199			1101	Health Service Debtor	Nominal Account
Current Assets	Debtors	0	1100	1199			1102	Other Debtors	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Current Assets	Debtors	0	1100	1199			1103	Prepayments	Control Account
Current Assets	Deposits and Cash	0	1210	1299			1210	Bank Deposit Account	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1220	Building Society Account	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1230	Petty Cash	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1235	Cash Register	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1240	Company Credit Card	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1250	Credit Card Receipts	Bank Account
Current Assets	Bank Account	1	1200	1209			1200	Bank Current Account	Bank Account
Current Assets	VAT Liability	1	2200	2209			2200	Sales Tax Control Account	Control Account
Current Assets	VAT Liability	1	2200	2209			2201	Purchase Tax Control Account	Control Account
Current Assets	VAT Liability	1	2200	2209			2202	VAT Liability	Control Account
Current Assets	VAT Liability	1	2200	2209			2204	Manual Adjustments	Control Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2100	Creditors Control Account	Control Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2101	Health Service Creditor	Nominal Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2102	Other Creditors	Nominal Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2109	Accruals	Control Account
Current Liabilities	Taxation	0	2210	2219			2210	P.A.Y.E.	Nominal Account
Current Liabilities	Taxation	0	2210	2219			2211	National Insurance	Nominal Account
Current Liabilities	Wages	0	2220	2299			2220	Net Wages	Nominal Account
Current Liabilities	Wages	0	2220	2299			2230	Pension Fund	Nominal Account
Current Liabilities	Bank Account	1	1200	1209			1200	Bank Current Account	Bank Account
Current Liabilities	VAT Liability	1	2200	2209			2200	Sales Tax Control Account	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2201	Purchase Tax Control Account	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2202	VAT Liability	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2204	Manual Adjustments	Control Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2300	Loans	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2310	Hire Purchase	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2320	Corporation Tax	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2330	Mortgages	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3000	Partner A Capital Account	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3001	Partner B Capital Account	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3002	Partner C Capital Account	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3050	Partner A Current Account	Nominal Account

<b>TITLE</b>	<b>NAME</b>	<b>FLAG</b>	<b>ASSET</b>	<b>LIABILIT</b>	<b>LOW</b>	<b>HIGH</b>	<b>ACCOUNT_REI</b>	<b>AC_NAME</b>	<b>ACCOUNT_TYPE</b>
Capital & Reserves	Share Capital	0	3000	3099			3051	Partner B Current Account	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3053	Partner C Current Account	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3100	Retained Profits B/forward	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3101	Undistributed Reserves	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3200	Profit and Loss Account	Control Account
Capital & Reserves	Drawings	0	9000	9099			9000	Drawings Partner A	Nominal Account
Capital & Reserves	Drawings	0	9000	9099			9010	Drawings Partner B	Nominal Account
Capital & Reserves	Drawings	0	9000	9099			9030	Drawings Partner C	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Sales	Product Sales	0	4000	4099			4000	Sales Type A	Control Account
Sales	Product Sales	0	4000	4099			4001	Sales Type B	Nominal Account
Sales	Product Sales	0	4000	4099			4002	Sales Type C	Nominal Account
Sales	Product Sales	0	4000	4099			4009	Discounts Allowed	Control Account
Sales	Product Sales	0	4000	4099			4010	Management Charges Receivable	Nominal Account
Sales	Product Sales	0	4000	4099			4099	Flat Rate - Benefit/Cost	Nominal Account
Sales	Export Sales	0	4100	4199			4100	Sales Type D	Nominal Account
Sales	Export Sales	0	4100	4199			4101	Sales Type E	Nominal Account
Sales	Sales of Assets	0	4200	4299			4200	Sales of Assets	Nominal Account
Sales	Credit Charges (Late Payments)	0	4400	4499			4400	Credit Charges (Late Payments)	Control Account
Sales	Other Sales	0	4900	4999			4900	Miscellaneous Income	Nominal Account
Sales	Other Sales	0	4900	4999			4901	Royalties Received	Nominal Account
Sales	Other Sales	0	4900	4999			4902	Commissions Received	Nominal Account
Sales	Other Sales	0	4900	4999			4903	Insurance Claims	Nominal Account
Sales	Other Sales	0	4900	4999			4904	Rent Income	Nominal Account
Sales	Other Sales	0	4900	4999			4905	Distribution and Carriage	Nominal Account
Purchases	Purchases	0	5000	5099			5000	Materials Purchased	Nominal Account
Purchases	Purchases	0	5000	5099			5001	Materials Imported	Nominal Account
Purchases	Purchases	0	5000	5099			5002	Miscellaneous Purchases	Nominal Account
Purchases	Purchases	0	5000	5099			5003	Packaging	Nominal Account
Purchases	Purchases	0	5000	5099			5009	Discounts Taken	Control Account
Purchases	Purchase Charges	0	5100	5199			5100	Carriage	Nominal Account
Purchases	Purchase Charges	0	5100	5199			5101	Import Duty	Nominal Account
Purchases	Purchase Charges	0	5100	5199			5102	Transport Insurance	Nominal Account
Purchases	Stock	0	5200	5299			5200	Opening Stock	Nominal Account
Purchases	Stock	0	5200	5299			5201	Closing Stock	Nominal Account
Direct Expenses	Labour	0	6000	6099			6000	Productive Labour	Nominal Account
Direct Expenses	Labour	0	6000	6099			6001	Cost of Sales Labour	Nominal Account
Direct Expenses	Labour	0	6000	6099			6002	Sub-Contractors	Nominal Account
Direct Expenses	Commissions	0	6100	6199			6100	Sales Commissions	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6200	Sales Promotions	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6201	Advertising	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6202	Gifts and Samples	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Direct Expenses	Sales Promotion	0	6200	6299			6203	P.R. (Literature & Brochures)	Nominal Account
Direct Expenses	Miscellaneous Expenses	0	6900	6999			6900	Miscellaneous Expenses	Nominal Account
Overheads	Gross Wages	0	7000	7099			7000	Gross Wages	Nominal Account
Overheads	Gross Wages	0	7000	7099			7001	Directors Salaries	Nominal Account
Overheads	Gross Wages	0	7000	7099			7002	Directors Remuneration	Nominal Account
Overheads	Gross Wages	0	7000	7099			7003	Staff Salaries	Nominal Account
Overheads	Gross Wages	0	7000	7099			7004	Wages - Regular	Nominal Account
Overheads	Gross Wages	0	7000	7099			7005	Wages - Casual	Nominal Account
Overheads	Gross Wages	0	7000	7099			7006	Employers N.I.	Nominal Account
Overheads	Gross Wages	0	7000	7099			7007	Employers Pensions	Nominal Account
Overheads	Gross Wages	0	7000	7099			7008	Recruitment Expenses	Nominal Account
Overheads	Gross Wages	0	7000	7099			7009	Adjustments	Nominal Account
Overheads	Gross Wages	0	7000	7099			7010	SSP Reclaimed	Nominal Account
Overheads	Gross Wages	0	7000	7099			7011	SMP Reclaimed	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7100	Rent	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7102	Water Rates	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7103	General Rates	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7104	Premises Insurance	Nominal Account
Overheads	Heat, Light and Power	0	7200	7299			7200	Electricity	Nominal Account
Overheads	Heat, Light and Power	0	7200	7299			7201	Gas	Nominal Account
Overheads	Heat, Light and Power	0	7200	7299			7202	Oil	Nominal Account
Overheads	Heat, Light and Power	0	7200	7299			7203	Other Heating Costs	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7300	Vehicle Fuel	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7301	Vehicle Repairs and Servicing	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7302	Vehicle Licences	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7303	Vehicle Insurance	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7304	Miscellaneous Motor Expenses	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7305	Congestion Charges	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7306	Mileage Claims	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7350	Scale Charges	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7400	Travelling	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7401	Car Hire	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7402	Hotels	Nominal Account



TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Overheads	Travelling and Entertainment	0	7400	7499			7403	U.K. Entertainment	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7404	Overseas Entertainment	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7405	Overseas Travelling	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7406	Subsistence	Nominal Account
Overheads	Printing and Stationery	0	7500	7549			7500	Printing	Nominal Account
Overheads	Printing and Stationery	0	7500	7549			7501	Postage and Carriage	Nominal Account
Overheads	Printing and Stationery	0	7500	7549			7502	Office Stationery	Nominal Account
Overheads	Printing and Stationery	0	7500	7549			7503	Books etc.	Nominal Account
Overheads	Telephone and Computer charges	0	7550	7599			7550	Telephone and Fax	Nominal Account
Overheads	Telephone and Computer charges	0	7550	7599			7551	Internet Charges	Nominal Account
Overheads	Telephone and Computer charges	0	7550	7599			7552	Computers & Software	Nominal Account
Overheads	Telephone and Computer charges	0	7550	7599			7553	Mobile Charges	Nominal Account
Overheads	Professional Fees	0	7600	7699			7600	Legal Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699			7601	Audit Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699			7602	Accountancy Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699			7603	Consultancy Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699			7604	Professional Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699			7605	Management Charges Payable	Nominal Account
Overheads	Professional Fees	0	7600	7699			7606	Software Subscriptions	Nominal Account
Overheads	Equipment Hire and Rental	0	7700	7799			7700	Equipment Hire	Nominal Account
Overheads	Equipment Hire and Rental	0	7700	7799			7701	Office Machine Maintenance	Nominal Account
Overheads	Equipment Hire and Rental	0	7700	7799			7702	Equipment Leasing	Nominal Account
Overheads	Equipment Hire and Rental	0	7700	7799			7703	Leasing Costs	Nominal Account
Overheads	Maintenance	0	7800	7899			7800	Repairs and Renewals	Nominal Account
Overheads	Maintenance	0	7800	7899			7801	Cleaning	Nominal Account
Overheads	Maintenance	0	7800	7899			7802	Laundry	Nominal Account
Overheads	Maintenance	0	7800	7899			7803	Premises Expenses	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7900	Bank Interest Paid	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7901	Bank Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7902	Currency Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7903	Loan Interest Paid	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7904	H.P. Interest	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7905	Credit Charges	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Overheads	Bank Charges and Interest	0	7900	7999			7906	Exchange Rate Variance	Control Account
Overheads	Bank Charges and Interest	0	7900	7999			7907	Other Interest Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7908	Factoring Charges	Nominal Account
Overheads	Depreciation	0	8000	8099			8000	Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8001	Plant/Machinery Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8002	Furniture/Fitting Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8003	Vehicle Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8004	Office Equipment Depreciation	Nominal Account
Overheads	Bad Debts	0	8100	8199			8100	Bad Debt Write Off	Control Account
Overheads	Bad Debts	0	8100	8199			8102	Bad Debt Provision	Nominal Account
Overheads	General Expenses	0	8200	8299			8200	Donations	Nominal Account
Overheads	General Expenses	0	8200	8299			8201	Subscriptions	Nominal Account
Overheads	General Expenses	0	8200	8299			8202	Clothing Costs	Nominal Account
Overheads	General Expenses	0	8200	8299			8203	Training Costs	Nominal Account
Overheads	General Expenses	0	8200	8299			8204	Insurance	Nominal Account
Overheads	General Expenses	0	8200	8299			8205	Refreshments	Nominal Account
Overheads	General Expenses	0	8200	8299			8206	Cash Register Discrepancies	Nominal Account
Overheads	General Expenses	0	8200	8299			8250	Sundry Expenses	Nominal Account
Overheads	Suspense & Mispostings	0	9998	9999			9998	Suspense Account	Control Account
Overheads	Suspense & Mispostings	0	9998	9999			9999	Mispostings Account	Control Account
Fixed Assets	Property	0	10	19			10	Freehold Property	Nominal Account
Fixed Assets	Property	0	10	19			11	Leasehold Property	Nominal Account
Fixed Assets	Plant and Machinery	0	20	29			20	Plant and Machinery	Nominal Account
Fixed Assets	Plant and Machinery	0	20	29			21	Plant/Machinery Depreciation	Nominal Account
Fixed Assets	Office Equipment	0	30	39			30	Office Equipment	Nominal Account
Fixed Assets	Office Equipment	0	30	39			31	Office Equipment Depreciation	Nominal Account
Fixed Assets	Furniture and Fixtures	0	40	49			40	Furniture and Fixtures	Nominal Account
Fixed Assets	Furniture and Fixtures	0	40	49			41	Furniture/Fixture Depreciation	Nominal Account
Fixed Assets	Motor Vehicles	0	50	59			50	Motor Vehicles	Nominal Account
Fixed Assets	Motor Vehicles	0	50	59			51	Motor Vehicles Depreciation	Nominal Account
Current Assets	Stock	0	1000	1099			1001	Stock	Nominal Account
Current Assets	Stock	0	1000	1099			1002	Work in Progress	Nominal Account
Current Assets	Stock	0	1000	1099			1003	Finished Goods	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Current Assets	Stock	0	1000	1099			1004	Raw Materials	Nominal Account
Current Assets	Debtors	0	1100	1199			1100	Debtors Control Account	Control Account
Current Assets	Debtors	0	1100	1199			1101	Sundry Debtors	Nominal Account
Current Assets	Debtors	0	1100	1199			1102	Other Debtors	Nominal Account
Current Assets	Debtors	0	1100	1199			1103	Prepayments	Control Account
Current Assets	Debtors	0	1100	1199			1104	Inter-company Debtors	Nominal Account
Current Assets	Debtors	0	1100	1199			1105	Provision for credit notes	Nominal Account
Current Assets	Debtors	0	1100	1199			1106	Provision for doubtful debts	Nominal Account
Current Assets	Deposits and Cash	0	1210	1239			1210	Bank Deposit Account	Bank Account
Current Assets	Deposits and Cash	0	1210	1239			1220	Building Society Account	Bank Account
Current Assets	Deposits and Cash	0	1210	1239			1230	Petty Cash	Bank Account
Current Assets	Deposits and Cash	0	1210	1239			1235	Cash Register	Bank Account
Current Assets	Credit Card (Debtors)	0	1250	1250			1250	Credit Card Receipts	Bank Account
Current Assets	Bank Account	1	1200	1209			1200	Bank Current Account	Bank Account
Current Assets	VAT Liability	1	2200	2209			2200	Sales Tax Control Account	Control Account
Current Assets	VAT Liability	1	2200	2209			2201	Purchase Tax Control Account	Control Account
Current Assets	VAT Liability	1	2200	2209			2202	VAT Liability	Control Account
Current Assets	VAT Liability	1	2200	2209			2204	Manual Adjustments	Control Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2100	Creditors Control Account	Control Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2101	Sundry Creditors	Nominal Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2102	Other Creditors	Nominal Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2109	Accruals	Control Account
Current Liabilities	Payroll Taxation	0	2210	2219			2210	P.A.Y.E.	Nominal Account
Current Liabilities	Payroll Taxation	0	2210	2219			2211	National Insurance	Nominal Account
Current Liabilities	Wages	0	2220	2299			2220	Net Wages	Nominal Account
Current Liabilities	Wages	0	2220	2299			2230	Pension Fund	Nominal Account
Current Liabilities	Credit Card (Creditors)	0	1240	1240			1240	Company Credit Card	Bank Account
Current Liabilities	Bank Account	1	1200	1209			1200	Bank Current Account	Bank Account
Current Liabilities	VAT Liability	1	2200	2209			2200	Sales Tax Control Account	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2201	Purchase Tax Control Account	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2202	VAT Liability	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2204	Manual Adjustments	Control Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2300	Loans	Nominal Account

<b>TITLE</b>	<b>NAME</b>	<b>FLAG</b>	<b>ASSET</b>	<b>LIABILIT</b>	<b>LOW</b>	<b>HIGH</b>	<b>ACCOUNT_REI</b>	<b>AC_NAME</b>	<b>ACCOUNT_TYPE</b>
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2310	Hire Purchase	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2320	Corporation Tax	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2330	Mortgages	Nominal Account
Capital & Reserves	Capital	0	3000	3099			3000	Capital (Partner 1)	Nominal Account
Capital & Reserves	Capital	0	3000	3099			3001	Capital (Partner 2)	Nominal Account
Capital & Reserves	Capital	0	3000	3099			3010	Capital Introduced (Partner 1)	Nominal Account
Capital & Reserves	Capital	0	3000	3099			3011	Capital Introduced (Partner 2)	Nominal Account
Capital & Reserves	Capital	0	3000	3099			3050	Drawings (Partner 1)	Nominal Account
Capital & Reserves	Capital	0	3000	3099			3051	Drawings (Partner 2)	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3100	Reserves	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3101	Undistributed Reserves	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3200	Profit and Loss Account	Control Account
Taxation	Taxation	0	9001	9001			9001	Taxation	Nominal Account

<b>TITLE</b>	<b>NAME</b>	<b>FLAG</b>	<b>ASSET</b>	<b>LIABILIT</b>	<b>LOW</b>	<b>HIGH</b>	<b>ACCOUNT_REI</b>	<b>AC_NAME</b>	<b>ACCOUNT_TYPE</b>
Sales	Product Sales	0	4000	4099			4000	Haulage Domestic Freight	Control Account
Sales	Product Sales	0	4000	4099			4001	Haulage Export Freight	Nominal Account
Sales	Product Sales	0	4000	4099			4002	Freight Forwarding Sales	Nominal Account
Sales	Product Sales	0	4000	4099			4003	Passenger Fares	Nominal Account
Sales	Product Sales	0	4000	4099			4004	Vehicle Hire Receipts	Nominal Account
Sales	Product Sales	0	4000	4099			4008	Other Sales	Nominal Account
Sales	Product Sales	0	4000	4099			4009	Discounts Allowed	Control Account
Sales	Export Sales	0	4100	4199			4100	Sales Type D	Nominal Account
Sales	Export Sales	0	4100	4199			4101	Sales Type E	Nominal Account
Sales	Sales of Assets	0	4200	4299			4200	Sales of Assets	Nominal Account
Sales	Credit Charges (Late Payments)	0	4400	4499			4400	Credit Charges (Late Payments)	Control Account
Sales	Other Sales	0	4900	4999			4900	Miscellaneous Income	Nominal Account
Sales	Other Sales	0	4900	4999			4901	Royalties Received	Nominal Account
Sales	Other Sales	0	4900	4999			4902	Commissions Received	Nominal Account
Sales	Other Sales	0	4900	4999			4903	Insurance Claims	Nominal Account
Sales	Other Sales	0	4900	4999			4904	Rent Income	Nominal Account
Sales	Other Sales	0	4900	4999			4905	Distribution and Carriage	Nominal Account
Purchases	Purchases	0	5000	5099			5000	Vehicle Fuel Costs	Nominal Account
Purchases	Purchases	0	5000	5099			5001	Vehicle Tyres Costs	Nominal Account
Purchases	Purchases	0	5000	5099			5002	Vehicle Servicing and Repairs	Nominal Account
Purchases	Purchases	0	5000	5099			5003	Other Vehicle Parts Purchases	Nominal Account
Purchases	Purchases	0	5000	5099			5004	Vehicle & Public Insurance	Nominal Account
Purchases	Purchases	0	5000	5099			5005	Operators Licences & Road Tax	Nominal Account
Purchases	Purchases	0	5000	5099			5006	Freight Forwarding Costs	Nominal Account
Purchases	Purchases	0	5000	5099			5007	Warehousing Costs	Nominal Account
Purchases	Purchases	0	5000	5099			5008	Packaging & Carriage Costs	Nominal Account
Purchases	Purchases	0	5000	5099			5009	Discounts Taken	Control Account
Purchases	Other Expenses	0	5100	5399			5100	Communication Costs	Nominal Account
Purchases	Other Expenses	0	5100	5399			5101	Import Duty	Nominal Account
Purchases	Other Expenses	0	5100	5399			5300	Other Direct Expenses	Nominal Account
Direct Expenses	Labour	0	6000	6099			6000	Drivers Salaries	Nominal Account
Direct Expenses	Labour	0	6000	6099			6001	Drivers Wages	Nominal Account
Direct Expenses	Labour	0	6000	6099			6002	Drivers Casual	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT	REI	AC	AC_NAME	ACCOUNT_TYPE
Direct Expenses	Labour	0	6000	6099			6003			Garage Staff Salaries	Nominal Account
Direct Expenses	Labour	0	6000	6099			6004			Garage Staff Wages	Nominal Account
Direct Expenses	Labour	0	6000	6099			6006			Garage Staff -Casual	Nominal Account
Direct Expenses	Labour	0	6000	6099			6020			Employers N I Direct Labour	Nominal Account
Direct Expenses	Labour	0	6000	6099			6021			Pension Costs -Direct Labour	Nominal Account
Direct Expenses	Commissions	0	6100	6199			6100			Sales Commissions	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6201			Advertising	Nominal Account
Direct Expenses	Sales Promotion	0	6200	6299			6203			P.R. (Literature & Brochures)	Nominal Account
Direct Expenses	Miscellaneous Expenses	0	6900	6999			6900			Miscellaneous Expenses	Nominal Account
Overheads	Gross Wages	0	7000	7099			7000			Gross Wages	Nominal Account
Overheads	Gross Wages	0	7000	7099			7001			Directors Salaries	Nominal Account
Overheads	Gross Wages	0	7000	7099			7002			Directors Remuneration	Nominal Account
Overheads	Gross Wages	0	7000	7099			7003			Staff Salaries	Nominal Account
Overheads	Gross Wages	0	7000	7099			7004			Wages - Regular	Nominal Account
Overheads	Gross Wages	0	7000	7099			7005			Wages - Casual	Nominal Account
Overheads	Gross Wages	0	7000	7099			7006			Employers N.I.	Nominal Account
Overheads	Gross Wages	0	7000	7099			7007			Employers Pensions	Nominal Account
Overheads	Gross Wages	0	7000	7099			7008			Recruitment Expenses	Nominal Account
Overheads	Gross Wages	0	7000	7099			7009			Adjustments	Nominal Account
Overheads	Gross Wages	0	7000	7099			7010			SSP Reclaimed	Nominal Account
Overheads	Gross Wages	0	7000	7099			7011			SMP Reclaimed	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7100			Rent	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7102			Water Rates	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7103			General Rates	Nominal Account
Overheads	Rent and Rates	0	7100	7199			7104			Premises Insurance	Nominal Account
Overheads	Heat,Light and Power	0	7200	7299			7200			Electricity	Nominal Account
Overheads	Heat,Light and Power	0	7200	7299			7201			Gas	Nominal Account
Overheads	Heat,Light and Power	0	7200	7299			7202			Oil	Nominal Account
Overheads	Heat,Light and Power	0	7200	7299			7203			Other Heating Costs	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7300			Fuel and Oil	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7301			Repairs and Servicing	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7302			Licences	Nominal Account
Overheads	Motor Expenses	0	7300	7399			7303			Vehicle Insurance	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT	REI	AC_NAME	ACCOUNT_TYPE
Overheads	Motor Expenses	0	7300	7399			7304		Miscellaneous Motor Expenses	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7400		Travelling	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7401		Car Hire	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7402		Hotels	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7403		U.K. Entertainment	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7404		Overseas Entertainment	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7405		Overseas Travelling	Nominal Account
Overheads	Travelling and Entertainment	0	7400	7499			7406		Subsistence	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7500		Printing	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7501		Postage and Carriage	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7502		Telephone	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7503		Telex/Telegram/Facsimile	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7504		Office Stationery	Nominal Account
Overheads	Printing and Stationery	0	7500	7599			7505		Books etc.	Nominal Account
Overheads	Professional Fees	0	7600	7699			7600		Legal Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699			7601		Audit and Accountancy Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699			7602		Consultancy Fees	Nominal Account
Overheads	Professional Fees	0	7600	7699			7603		Professional Fees	Nominal Account
Overheads	Equipment Hire and Rental	0	7700	7799			7700		Equipment Hire	Nominal Account
Overheads	Equipment Hire and Rental	0	7700	7799			7701		Office Machine Maintenance	Nominal Account
Overheads	Maintenance	0	7800	7899			7800		Repairs and Renewals	Nominal Account
Overheads	Maintenance	0	7800	7899			7801		Cleaning	Nominal Account
Overheads	Maintenance	0	7800	7899			7802		Laundry	Nominal Account
Overheads	Maintenance	0	7800	7899			7803		Premises Expenses	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7900		Bank Interest Paid	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7901		Bank Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7902		Currency Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7903		Loan Interest Paid	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7904		H.P. Interest	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7905		Credit Charges	Nominal Account
Overheads	Bank Charges and Interest	0	7900	7999			7906		Exchange Rate Variance	Control Account
Overheads	Depreciation	0	8000	8099			8000		Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8001		Plant/Machinery Depreciation	Nominal Account

TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Overheads	Depreciation	0	8000	8099			8002	Furniture/Fitting Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8003	Vehicle Depreciation	Nominal Account
Overheads	Depreciation	0	8000	8099			8004	Office Equipment Depreciation	Nominal Account
Overheads	Bad Debts	0	8100	8199			8100	Bad Debt Write Off	Control Account
Overheads	Bad Debts	0	8100	8199			8102	Bad Debt Provision	Nominal Account
Overheads	General Expenses	0	8200	8299			8200	Donations	Nominal Account
Overheads	General Expenses	0	8200	8299			8201	Subscriptions	Nominal Account
Overheads	General Expenses	0	8200	8299			8202	Clothing Costs	Nominal Account
Overheads	General Expenses	0	8200	8299			8203	Training Costs	Nominal Account
Overheads	General Expenses	0	8200	8299			8204	Insurance	Nominal Account
Overheads	General Expenses	0	8200	8299			8205	Refreshments	Nominal Account
Overheads	General Expenses	0	8200	8299			8206	Cash Register Discrepancies	Nominal Account
Overheads	Suspense & Mispostings	0	9998	9999			9998	Suspense Account	Control Account
Overheads	Suspense & Mispostings	0	9998	9999			9999	Mispostings Account	Control Account
Fixed Assets	Property	0	10	19			10	Land and Buildings	Nominal Account
Fixed Assets	Property	0	10	19			11	Buildings Depreciation	Nominal Account
Fixed Assets	Plant and Machinery	0	20	29			20	Plant and Machinery	Nominal Account
Fixed Assets	Plant and Machinery	0	20	29			21	Plant/Machinery Depreciation	Nominal Account
Fixed Assets	Office Equipment	0	30	39			30	Office Equipment	Nominal Account
Fixed Assets	Office Equipment	0	30	39			31	Office Equipment Depreciation	Nominal Account
Fixed Assets	Furniture and Fixtures	0	40	49			40	Furniture and Fixtures	Nominal Account
Fixed Assets	Furniture and Fixtures	0	40	49			41	Furniture/Fixture Depreciation	Nominal Account
Fixed Assets	Motor Vehicles	0	50	70			50	Motor Vehicles	Nominal Account
Fixed Assets	Motor Vehicles	0	50	70			51	Motor Vehicles Depreciation	Nominal Account
Fixed Assets	Motor Vehicles	0	50	70			60	Commercial Vehicles	Nominal Account
Fixed Assets	Motor Vehicles	0	50	70			61	Commercials Depreciation	Nominal Account
Current Assets	Stock	0	1000	1099			1000	Fuel Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1002	Motor Oil Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1010	Tyre Stocks	Nominal Account
Current Assets	Stock	0	1000	1099			1020	Vehicle Parts Stocks	Nominal Account
Current Assets	Debtors	0	1100	1199			1100	Debtors Control Account	Control Account
Current Assets	Debtors	0	1100	1199			1101	Sundry Debtors	Nominal Account
Current Assets	Debtors	0	1100	1199			1102	Other Debtors	Nominal Account



TITLE	NAME	FLAG	ASSET	LIABILIT	LOW	HIGH	ACCOUNT_REI	AC_NAME	ACCOUNT_TYPE
Current Assets	Debtors	0	1100	1199			1103	Prepayments	Control Account
Current Assets	Deposits and Cash	0	1210	1299			1210	Bank Deposit Account	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1220	Building Society Account	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1230	Petty Cash	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1235	Cash Register	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1240	Company Credit Card	Bank Account
Current Assets	Deposits and Cash	0	1210	1299			1250	Credit Card Receipts	Bank Account
Current Assets	Bank Account	1	1200	1209			1200	Bank Current Account	Bank Account
Current Assets	VAT Liability	1	2200	2209			2200	Sales Tax Control Account	Control Account
Current Assets	VAT Liability	1	2200	2209			2201	Purchase Tax Control Account	Control Account
Current Assets	VAT Liability	1	2200	2209			2202	VAT Liability	Control Account
Current Assets	VAT Liability	1	2200	2209			2204	Manual Adjustments	Control Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2100	Creditors Control Account	Control Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2101	Sundry Creditors	Nominal Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2102	Other Creditors	Nominal Account
Current Liabilities	Creditors : Short Term	0	2100	2199			2109	Accruals	Control Account
Current Liabilities	Taxation	0	2210	2219			2210	P.A.Y.E.	Nominal Account
Current Liabilities	Taxation	0	2210	2219			2211	National Insurance	Nominal Account
Current Liabilities	Wages	0	2220	2299			2220	Net Wages	Nominal Account
Current Liabilities	Wages	0	2220	2299			2230	Pension Fund	Nominal Account
Current Liabilities	Bank Account	1	1200	1209			1200	Bank Current Account	Bank Account
Current Liabilities	VAT Liability	1	2200	2209			2200	Sales Tax Control Account	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2201	Purchase Tax Control Account	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2202	VAT Liability	Control Account
Current Liabilities	VAT Liability	1	2200	2209			2204	Manual Adjustments	Control Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2300	Loans	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2310	Hire Purchase	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2320	Corporation Tax	Nominal Account
Long Term Liabilities	Creditors : Long Term	0	2300	2399			2330	Mortgages	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3000	Ordinary Shares	Nominal Account
Capital & Reserves	Share Capital	0	3000	3099			3010	Preference Shares	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3100	Reserves	Nominal Account
Capital & Reserves	Reserves	0	3100	3299			3101	Undistributed Reserves	Nominal Account

<b>TITLE</b>	<b>NAME</b>	<b>FLAG_ASSET_LIABILIT</b>	<b>LOW</b>	<b>HIGH</b>	<b>ACCOUNT_REI</b>	<b>AC_NAME</b>	<b>ACCOUNT_TYPE</b>
Capital & Reserves	Reserves	0	3100	3299	3200	Profit and Loss Account	Control Account