

CC	CC Description	BST	BST Description
000	Suspense	00	SUSPENSE
010	Fixed Assets at Cost	01	TANGEABLE FIXED ASSETS
012	Fixed Assets Accum Depreciation	01	TANGEABLE FIXED ASSETS
020	Goodwill	02	INTANGEABLE FIXED ASSETS
022	Investments	02	INTANGEABLE FIXED ASSETS
030	Stock	03	CURRENT ASSETS
032	Trade Debtors	03	CURRENT ASSETS
034	Other Debtors & Prepayments	03	CURRENT ASSETS
036	Cash & Bank	03	CURRENT ASSETS
040	Trade Creditors	04	CURRENT LIABILITIES
042	Other Creditors & Accruals	04	CURRENT LIABILITIES
044	Wages Control	04	CURRENT LIABILITIES
046	Directors Short-Term Loans	04	CURRENT LIABILITIES
048	Taxation	04	CURRENT LIABILITIES
050	VAT	04	CURRENT LIABILITIES
052	Bank Overdraft	04	CURRENT LIABILITIES
060	Mortgage	06	LONG TERM CREDITORS
062	Bank Loans	06	LONG TERM CREDITORS
064	Other Loans	06	LONG TERM CREDITORS
066	Hire Purchase	06	LONG TERM CREDITORS
068	Directors Long-Term Loans	06	LONG TERM CREDITORS
080	Deferred Tax	08	PROVISIONS
090	Ordinary Share Capital	09	CAPITAL AND RESERVES
092	Preference Shares & Debentures	09	CAPITAL AND RESERVES
094	Reserves	09	CAPITAL AND RESERVES
096	Profit & Loss Account	09	CAPITAL AND RESERVES
100	Turnover	10	TURNOVER
102	Other Income	10	TURNOVER
120	Direct Materials	12	DIRECT MATERIALS
122	Stock Movement	12	DIRECT MATERIALS
124	Indirect Materials	12	DIRECT MATERIALS
126	Outsourcing	12	DIRECT MATERIALS
128	Despatch	12	DIRECT MATERIALS
130	Direct Labour	14	DIRECT LABOUR
132	Indirect Labour	14	DIRECT LABOUR
134	Contract Labour	14	DIRECT LABOUR
140	Commissions	16	DIRECT EXPENSES
142	External Contractors	16	DIRECT EXPENSES
200	Salaries	20	OVERHEAD
202	Rent	20	OVERHEAD
204	Rates	20	OVERHEAD
206	Insurance	20	OVERHEAD
208	Light Heat & Power	20	OVERHEAD
210	Maintenance	20	OVERHEAD
222	Equipment Hire	20	OVERHEAD
224	Travel	20	OVERHEAD
226	Entertaining	20	OVERHEAD
228	Motor Vehicles	20	OVERHEAD
230	Legal & Professional	20	OVERHEAD
232	ICT	20	OVERHEAD
234	Printing & Stationery	20	OVERHEAD
236	Postage	20	OVERHEAD
238	Bonafides	20	OVERHEAD
240	Training	20	OVERHEAD
242	Waste Removal	20	OVERHEAD
244	Canteen	20	OVERHEAD
246	Cleaning	20	OVERHEAD
248	Health & safety	20	OVERHEAD
250	Quality	20	OVERHEAD
252	Subs & Donations	20	OVERHEAD
254	Sundry Expenses	20	OVERHEAD
256	Advertising	20	OVERHEAD
258	Bad Debts & Write Offs	20	OVERHEAD
260	Bank Charges	20	OVERHEAD

CC	CC Description	BST	BST Description
262	Depreciation	20	OVERHEAD
264	PL on SOFA	20	OVERHEAD
300	Bank Interest Paid	30	FINANCE CHARGES
302	Loan Interest Paid	30	FINANCE CHARGES
304	HP Interest Paid	30	FINANCE CHARGES
306	Other Interest Paid	30	FINANCE CHARGES
308	Bank Interest Received	30	FINANCE CHARGES
310	Other Interest Received	30	FINANCE CHARGES
312	Currency Charges	30	FINANCE CHARGES
330	Notional Rent	33	NOTIONAL COSTS
340	Exceptional Cost	34	EXCEPTIONAL COSTS
400	Taxation	40	TAXATION
450	Extraordinary Costs	45	EXTRAORDINARY COSTS
500	Dividends	50	DISTRIBUTIONS
502	Drawings	50	DISTRIBUTIONS