

Account	Description	CC	CCDescription	BST	BST Description	SINV	PINV	SCSH	PCSH
0101	Buildings	010	Fixed Assets at Cost	01	TANGEABLE FIXED ASSETS	N	Y	N	N
0102	Plant & Machinery	010	Fixed Assets at Cost	01	TANGEABLE FIXED ASSETS	N	Y	N	N
0103	Office Equipment	010	Fixed Assets at Cost	01	TANGEABLE FIXED ASSETS	N	Y	N	N
0104	Fixtures & Fitting	010	Fixed Assets at Cost	01	TANGEABLE FIXED ASSETS	N	Y	N	N
0105	Motor Vehicles	010	Fixed Assets at Cost	01	TANGEABLE FIXED ASSETS	N	Y	N	N
0109	Disposals at Cost	010	Fixed Assets at Cost	01	TANGEABLE FIXED ASSETS	N	Y	N	N
0121	Depreciation Buildings	012	Fixed Assets Accum Depreciation	01	TANGEABLE FIXED ASSETS	N	Y	N	N
0122	Depreciation Plant & Machinery	012	Fixed Assets Accum Depreciation	01	TANGEABLE FIXED ASSETS	N	Y	N	N
0123	Depreciation Office Equipment	012	Fixed Assets Accum Depreciation	01	TANGEABLE FIXED ASSETS	N	Y	N	N
0124	Depreciation Fixtures & Fitting	012	Fixed Assets Accum Depreciation	01	TANGEABLE FIXED ASSETS	N	Y	N	N
0125	Depreciation Motor Vehicles	012	Fixed Assets Accum Depreciation	01	TANGEABLE FIXED ASSETS	N	Y	N	N
0129	Depreciation on Disposals	012	Fixed Assets Accum Depreciation	01	TANGEABLE FIXED ASSETS	N	Y	N	N
0201	Goodwill	020	Goodwill	02	INTANGEABLE FIXED ASSETS	N	Y	N	N
0202	Amortisation Goodwill	020	Goodwill	02	INTANGEABLE FIXED ASSETS	N	Y	N	N
0220	Investments	022	Investments	02	INTANGEABLE FIXED ASSETS	N	Y	N	N
0301	Raw Materials	030	Stock	03	CURRENT ASSETS	N	Y	N	N
0302	WIP	030	Stock	03	CURRENT ASSETS	N	Y	N	N
0303	Finished Goods	030	Stock	03	CURRENT ASSETS	N	Y	N	N
0320	Trade Debtors Control Account	032	Trade Debtors	03	CURRENT ASSETS	N	Y	N	N
0341	Prepayments	034	Other Debtors & Prepayments	03	CURRENT ASSETS	N	Y	N	N
0342	Other Debtors	034	Other Debtors & Prepayments	03	CURRENT ASSETS	N	Y	N	N
0343	Staff Loans	034	Other Debtors & Prepayments	03	CURRENT ASSETS	N	Y	N	N
0360	Bank Current Account	036	Cash & Bank	03	CURRENT ASSETS	N	Y	N	N
0361	Bank Deposit Account	036	Cash & Bank	03	CURRENT ASSETS	N	Y	N	N
0362	Petty Cash Control Account	036	Cash & Bank	03	CURRENT ASSETS	N	Y	N	N
0400	Trade Creditors Control Account	040	Trade Creditors	04	CURRENT LIABILITIES	N	Y	N	N
0401	Purchase Accruals	040	Trade Creditors	04	CURRENT LIABILITIES	N	N	N	N
0421	Accruals	042	Other Creditors & Accruals	04	CURRENT LIABILITIES	N	Y	N	N
0422	Other Creditors	042	Other Creditors & Accruals	04	CURRENT LIABILITIES	N	Y	N	N
0440	Wages Control	044	Wages Control	04	CURRENT LIABILITIES	N	Y	N	N
0441	Pension	044	Wages Control	04	CURRENT LIABILITIES	N	Y	N	N
0460	Directors Short Term Loans	046	Directors Short-Term Loans	04	CURRENT LIABILITIES	N	Y	N	N
0481	PAYE/NIC	048	Taxation	04	CURRENT LIABILITIES	N	Y	N	N
0482	Corporation Tax	048	Taxation	04	CURRENT LIABILITIES	N	Y	N	N
0501	Sales Tax Control	050	VAT	04	CURRENT LIABILITIES	N	Y	N	N
0502	Purchase Tax Control	050	VAT	04	CURRENT LIABILITIES	N	Y	N	N
0503	VAT Due	050	VAT	04	CURRENT LIABILITIES	N	Y	N	N
0520	Bank Account	052	Bank Overdraft	04	CURRENT LIABILITIES	N	Y	N	N
0600	Mortgage	060	Mortgage	06	LONG TERM CREDITORS	N	Y	N	N
0620	Bank Loans	062	Bank Loans	06	LONG TERM CREDITORS	N	Y	N	N
0640	Other Loans	064	Other Loans	06	LONG TERM CREDITORS	N	Y	N	N
0660	Hire Purchase	066	Hire Purchase	06	LONG TERM CREDITORS	N	Y	N	N
0680	Directors Long Term Loans	068	Directors Long-Term Loans	06	LONG TERM CREDITORS	N	Y	N	N
0800	Deferred Tax	080	Deferred Tax	08	PROVISIONS	N	Y	N	N
0900	Ordinary Shares	090	Ordinary Share Capital	09	CAPITAL AND RESERVES	N	Y	N	N
0920	Preference Shares	092	Preference Shares & Debentures	09	CAPITAL AND RESERVES	N	Y	N	N
0940	General Reserve	094	Reserves	09	CAPITAL AND RESERVES	N	Y	N	N
0941	Revaluation Reserve	094	Reserves	09	CAPITAL AND RESERVES	N	Y	N	N
0960	Profit & Loss	096	Profit & Loss Account	09	CAPITAL AND RESERVES	N	Y	N	N
1000	Turnover	100	Turnover	10	TURNOVER	Y	N	N	N
1008	Discount Allowed	100	Turnover	10	TURNOVER	Y	N	N	N
1020	Other Income	102	Other Income	10	TURNOVER	Y	N	N	N
1021	Other Income VAT Scheme	102	Other Income	10	TURNOVER	Y	N	N	N
1200	Direct Materials	120	Direct Materials	12	DIRECT MATERIALS	N	Y	N	N
1219	Discount Received	120	Direct Materials	12	DIRECT MATERIALS	N	Y	N	N
1220	Stock Movement	122	Stock Movement	12	DIRECT MATERIALS	N	Y	N	N
1240	Indirect Materials	124	Indirect Materials	12	DIRECT MATERIALS	N	Y	N	N
1260	Outsourced Materials	126	Outsourcing	12	DIRECT MATERIALS	N	Y	N	N
1280	Deliveries	128	Despatch	12	DIRECT MATERIALS	N	Y	N	N
1300	Direct Wages Gross	130	Direct Labour	14	DIRECT LABOUR	N	Y	N	N
1301	Direct Wages Employer NIC	130	Direct Labour	14	DIRECT LABOUR	N	Y	N	N
1302	Direct Wages Employer Pension	130	Direct Labour	14	DIRECT LABOUR	N	Y	N	N
1320	Indirect Wages Gross	132	Indirect Labour	14	DIRECT LABOUR	N	Y	N	N
1321	Indirect Wages Employer NIC	130	Direct Labour	14	DIRECT LABOUR	N	Y	N	N

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1322	Indirect Wages Employer Pension	132	Indirect Labour	14	DIRECT LABOUR	N	Y	N	N
1340	Contract Labour	134	Contract Labour	14	DIRECT LABOUR	N	Y	N	N
1400	Sales Commissions	140	Commissions	16	DIRECT EXPENSES	N	Y	N	N
1420	External Contractors	142	External Contractors	16	DIRECT EXPENSES	N	Y	N	N
2000	Office Gross Pay	200	Salaries	20	OVERHEAD	N	Y	N	N
2001	Office Employers NIC Pay	200	Salaries	20	OVERHEAD	N	Y	N	N
2002	Office Employers Pension	200	Salaries	20	OVERHEAD	N	Y	N	N
2020	Rent	202	Rent	20	OVERHEAD	N	Y	N	N
2040	General Rates	204	Rates	20	OVERHEAD	N	Y	N	N
2041	Water Rates	204	Rates	20	OVERHEAD	N	Y	N	N
2060	General Insurance	206	Insurance	20	OVERHEAD	N	Y	N	N
2080	Electricity	208	Light Heat &Power	20	OVERHEAD	N	Y	N	N
2081	Gas	208	Light Heat &Power	20	OVERHEAD	N	Y	N	N
2100	Maintenace Premises	210	Maintenance	20	OVERHEAD	N	Y	N	N
2101	Maintenace Equipment	210	Maintenance	20	OVERHEAD	N	Y	N	N
2220	Equipment Hire	222	Equipment Hire	20	OVERHEAD	N	Y	N	N
2240	Travel & Hotels	224	Travel	20	OVERHEAD	N	Y	N	N
2241	Travel & Substinance	224	Travel	20	OVERHEAD	N	Y	N	N
2242	Travel Fares	224	Travel	20	OVERHEAD	N	Y	N	N
2243	Travel Mileage	224	Travel	20	OVERHEAD	N	Y	N	N
2260	Entertaing UK Customers	226	Entertaining	20	OVERHEAD	N	Y	N	N
2261	Entertaing Foreign Customers	226	Entertaining	20	OVERHEAD	N	Y	N	N
2262	Entertaing Staff	226	Entertaining	20	OVERHEAD	N	Y	N	N
2280	Vehicle Fuel	228	Motor Vehicles	20	OVERHEAD	N	Y	N	N
2281	Vehicle Repairs	228	Motor Vehicles	20	OVERHEAD	N	Y	N	N
2282	Vehicle Hire	228	Motor Vehicles	20	OVERHEAD	N	Y	N	N
2283	Vehicle Expenses Other	228	Motor Vehicles	20	OVERHEAD	N	Y	N	N
2300	Professional Fees Accountancy	230	Legal & Professional	20	OVERHEAD	N	Y	N	N
2301	Professional Fees Legal	230	Legal & Professional	20	OVERHEAD	N	Y	N	N
2302	Professional Fees Other	230	Legal & Professional	20	OVERHEAD	N	Y	N	N
2320	Telephones	232	ICT	20	OVERHEAD	N	Y	N	N
2321	Mobile Phone Charges	232	ICT	20	OVERHEAD	N	Y	N	N
2322	Software Hire & Support	232	ICT	20	OVERHEAD	N	Y	N	N
2323	Software Purchases	232	ICT	20	OVERHEAD	N	Y	N	N
2340	Stationery	234	Printing & Stationery	20	OVERHEAD	N	Y	N	N
2341	Copy Charges	234	Printing & Stationery	20	OVERHEAD	N	Y	N	N
2360	Postage	236	Postage	20	OVERHEAD	N	Y	N	N
2380	Certifications Health and safety	238	Bonafides	20	OVERHEAD	N	Y	N	N
2381	Certifications Environment	238	Bonafides	20	OVERHEAD	N	Y	N	N
2382	Certifications Quality	238	Bonafides	20	OVERHEAD	N	Y	N	N
2383	Certifications Other	238	Bonafides	20	OVERHEAD	N	Y	N	N
2400	Training General	240	Training	20	OVERHEAD	N	Y	N	N
2420	Waste Removal	242	Waste Removal	20	OVERHEAD	N	Y	N	N
2440	Canteen Supplies	244	Canteen	20	OVERHEAD	N	Y	N	N
2441	Canteen Equipment	244	Canteen	20	OVERHEAD	N	Y	N	N
2442	Canteen Receipts	244	Canteen	20	OVERHEAD	N	Y	N	N
2460	Cleaning Materials	246	Cleaning	20	OVERHEAD	N	Y	N	N
2461	External Cleaning Costs	246	Cleaning	20	OVERHEAD	N	Y	N	N
2480	External H&S Costs	248	Health & safety	20	OVERHEAD	N	Y	N	N
2481	PPE H&S Costs	248	Health & safety	20	OVERHEAD	N	Y	N	N
2482	Other H&S Costs	248	Health & safety	20	OVERHEAD	N	Y	N	N
2500	Quality Consultancy	250	Quality	20	OVERHEAD	N	Y	N	N
2501	Quality Other	250	Quality	20	OVERHEAD	N	Y	N	N
2520	Subscriptions	252	Subs & Donations	20	OVERHEAD	N	Y	N	N
2521	Donations	252	Subs & Donations	20	OVERHEAD	N	Y	N	N
2540	Misc Expenses	254	Sundry Expenses	20	OVERHEAD	N	Y	N	N
2560	Advertising General	256	Advertising	20	OVERHEAD	N	Y	N	N
2561	Website Design & Maintenance	256	Advertising	20	OVERHEAD	N	Y	N	N
2580	Bad Debts Incurred	258	Bad Debts & Write Offs	20	OVERHEAD	N	Y	N	N
2581	Bad Debt Provision	258	Bad Debts & Write Offs	20	OVERHEAD	N	Y	N	N
2600	Bank Charges	260	Bank Charges	20	OVERHEAD	N	Y	N	N
2620	Depreciation Buildings	262	Depreciation	20	OVERHEAD	N	Y	N	N
2621	Depreciation Plant & Machinery	262	Depreciation	20	OVERHEAD	N	Y	N	N
2622	Depreciation Fixtures & Fittings	262	Depreciation	20	OVERHEAD	N	Y	N	N

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2623	Depreciation Motor Vehicles	262	Depreciation	20	OVERHEAD	N	Y	N	N
2624	Amortisation Goodwill	262	Depreciation	20	OVERHEAD	N	Y	N	N
2640	Proceed From Sale of Assets	264	PL on SOFA	20	OVERHEAD	N	Y	N	N
2641	NBV on Sale of Assets	264	PL on SOFA	20	OVERHEAD	N	Y	N	N
3000	Bank Interest Paid	300	Bank Interest Paid	30	FINANCE CHARGES	N	Y	N	N
3020	Loan Interest Paid	302	Loan Interest Paid	30	FINANCE CHARGES	N	Y	N	N
3040	HP Interest Paid	304	HP Interest Paid	30	FINANCE CHARGES	N	Y	N	N
3060	Other Interest Paid	306	Other Interest Paid	30	FINANCE CHARGES	N	Y	N	N
3080	Bank Interest Received	308	Bank Interest Received	30	FINANCE CHARGES	N	Y	N	N
3100	Other Interest Received	310	Other Interest Received	30	FINANCE CHARGES	N	Y	N	N
3120	Currency Charges	312	Currency Charges	30	FINANCE CHARGES	N	Y	N	N
3300	Notional Rent	330	Notional Rent	33	NOTIONAL COSTS	N	Y	N	N
3400	Exceptional Costs	340	Exceptional Cost	34	EXCEPTIONAL COSTS	N	Y	N	N
4020	Corporation Tax Charge	400	Taxation	40	TAXATION	N	Y	N	N
4022	Deferred Tax Movement	400	Taxation	40	TAXATION	N	Y	N	N
4500	Extraordinary Costs	450	Extraordinary Costs	45	EXTRAORDINARY COSTS	N	Y	N	N
5000	Dividends	500	Dividends	50	DISTRIBUTIONS	N	Y	N	N
5020	Directors Drawings	502	Drawings	50	DISTRIBUTIONS	N	Y	N	N