

Nominal Ledger

N/C	Name	Debit	Credit
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- 0010 Freehold Property
- 0011 Leasehold Property
- 0020 Plant and Machinery
- 0021 Plant/Machinery Depreciation
- 0030 Office Equipment
- 0031 Office Equipment Depreciation
- 0040 Furniture and Fixtures
- 0041 Furniture/Fixture Depreciation
- 0050 Motor Vehicles
- 0051 Motor Vehicles Depreciation
- 1001 Stock
- 1002 Work in Progress
- 1003 Finished Goods
- 1100 Debtors Control Account
- 1101 Sundry Debtors
- 1102 Other Debtors
- 1103 Prepayments
- 1200 Bank Current Account
- 1210 Bank Deposit Account
- 1220 Building Society Account
- 1230 Petty Cash
- 1240 Company Credit Card
- 1250 Credit Card Receipts
- 2100 Creditors Control Account
- 2101 Sundry Creditors
- 2102 Other Creditors
- 2109 Accruals
- 2200 Sales Tax Control Account
- 2201 Purchase Tax Control Account
- 2202 VAT Liability
- 2204 Manual Adjustments
- 2210 P.A.Y.E.
- 2211 National Insurance
- 2220 Net Wages
- 2230 Pension Fund
- 2300 Loans
- 2310 Hire Purchase
- 2320 Corporation Tax
- 2330 Mortgages
- 3000 Ordinary Shares
- 3010 Preference Shares
- 3100 Reserves
- 3101 Undistributed Reserves
- 3200 Profit and Loss Account

- 4000 Sales Type A
- 4001 Sales Type B
- 4002 Sales Type C
- 4009 Discounts Allowed
- 4100 Sales Type D
- 4101 Sales Type E
- 4200 Sales of Assets

BALANCE SHEET SECTION

4400 Credit Charges (Late Payments)
4900 Miscellaneous Income
4901 Royalties Received
4902 Commissions Received
4903 Insurance Claims
4904 Rent Income
4905 Distribution and Carriage
5000 Materials Purchased
5001 Materials Imported
5002 Miscellaneous Purchases
5003 Packaging
5009 Discounts Taken
5100 Carriage
5101 Import Duty
5102 Transport Insurance
5200 Opening Stock
5201 Closing Stock
6000 Productive Labour
6001 Cost of Sales Labour
6002 Sub-Contractors
6100 Sales Commissions
6200 Sales Promotions
6201 Advertising
6202 Gifts and Samples
6203 P.R. (Literature & Brochures)
6900 Miscellaneous Expenses
7000 Gross Wages
7001 Directors Salaries
7002 Directors Remuneration
7003 Staff Salaries
7004 Wages - Regular
7005 Wages - Casual
7006 Employers N.I.
7007 Employers Pensions
7008 Recruitment Expenses
7009 Adjustments
7010 SSP Reclaimed
7011 SMP Reclaimed
7100 Rent
7102 Water Rates
7103 General Rates
7104 Premises Insurance
7200 Electricity
7201 Gas
7202 Oil
7203 Other Heating Costs
7300 Fuel and Oil
7301 Repairs and Servicing
7302 Licences
7303 Vehicle Insurance
7304 Miscellaneous Motor Expenses
7350 Scale Charges
7400 Travelling
7401 Car Hire
7402 Hotels
7403 U.K. Entertainment

PROFIT AND LOSS SECTION

7404 Overseas Entertainment
7405 Overseas Travelling
7406 Subsistence
7500 Printing
7501 Postage and Carriage
7502 Telephone
7503 Telex/Telegram/Facsimile
7504 Office Stationery
7505 Books etc.
7600 Legal Fees
7601 Audit and Accountancy Fees
7602 Consultancy Fees
7603 Professional Fees
7700 Equipment Hire
7701 Office Machine Maintenance
7800 Repairs and Renewals
7801 Cleaning
7802 Laundry
7803 Premises Expenses
7900 Bank Interest Paid
7901 Bank Charges
7902 Currency Charges
7903 Loan Interest Paid
7904 H.P. Interest
7905 Credit Charges
7906 Exchange Rate Variance
8000 Depreciation
8001 Plant/Machinery Depreciation
8002 Furniture/Fitting Depreciation
8003 Vehicle Depreciation
8004 Office Equipment Depreciation
8100 Bad Debt Write Off
8102 Bad Debt Provision
8200 Donations
8201 Subscriptions
8202 Clothing Costs
8203 Training Costs
8204 Insurance
8205 Refreshments
9998 Suspense Account
9999 Mispastings Account