

Investment Ledger – Migration to the Investment Ledger of previously recorded investments.

Prior to the implementation of the Investment Ledger, users could use the Fixed Asset Ledger to set up an investment asset; although designed to primarily to be used for property investments it has been used to hold other forms of investment. Equally other types of investments have been recorded to Long-Term Investments and Short-Term Investments account types.

The new Investment Ledger is designed to record, manage and report all forms of investments.

Existing investments can be migrated to the Investment Ledger using the processes described below.

For Not-for-Profit organisations using the Year End Accounts feature the ledger provides the information to pre-populate the appropriate note to the accounts.

Situation prior to any migration

The organisation has the following investments at the end of the prior year (say 31/3/2026)

Asset ledger: -

Tangible Fixed Asset Investment
(A house not being depreciated)
with a cost and net book value
of £300,000.

Long Term Investments: -
CAF Deposit £15,000
Equity Investment £20,000
(2,000 shares at £10.00)

The user wishes to migrate
these items to the Investment
Ledger.

Balance Sheet - Detail	
As at 31/3/2026	Accounting Period Quick Date Selection
Display amounts as Exact Amount	☐ Draft
(RE)GENERATE	
EXPAND ALL + - PDF CSV XLS SAVE	
Fixed Assets	
> Tangible Assets	300,000.00
✓ Investments	
✓ Other Investments	
CAF Deposit	15,000.00
Equity Investment	20,000.00
Current Assets	



Liberty Accounts

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Step 1

If the prior year is in a closed status, it will temporally need to be opened.

Navigate to Control – Batch Jobs – Batch Run History.

Delete the year end close job for the relevant (immediately prior) year.

Batch Run History			
From Date	To Date	Batch Run Type	
1/1/2026		Year End Close	
	Year End Close	OK	31/12/2024
Delete	Batch Run Type Year End Close	Status OK	As at 31/12/2025

Step 2

Create a pseudo cash account as a subaccount of “Cash/Undeposited Receipts” to provide a channel to flow notional cash movements through using journal transactions. Once the migration is complete the account can be made inactive but will remain as a clear audit trail for future reference.

Navigate to the Accounts Menu -Add Custom Account.

Use the account setup tab, the other tabs will not be necessary.

Add Custom Account

ACCOUNT SETUP

☐ Monitor

Account Name
investment migration

Account Type
Current Assets - Bank Account

☐ PayPal

Sub-Account Of
Cash/Undeposited Receipts

Bank Import Format
Not Applicable

☐ Default Bank Account for User Input

☐ Non-Posting Account

BANK ACCOUNT DETAILS

CROSS REFERENCES



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For a migration from the Asset Ledger

Step 3

Navigate to the Reports Menu - Fixed Assets – Fixed Asset Net Book Value Report

Select the relevant asset(s).

From the report note the net book value.

These will be the values that will be set up in the Investment ledger.

Step 4

Navigate to the Fixed Asset Ledger

Expenditure – Fixed Assets – List

From the list select the relevant asset and click Open

Dismiss the warning message and the usual fixed asset detail screen will display. Move to the Disposal/Reinstatement tab.

Enter the net book value previously noted as the Disposal Value and the Date Disposed as the last day of the prior year (in this case 31/3/2026)

Click DISPOSE.

The system disposes of the asset with zero gain or loss.

The Disposal Value of £300,000 is now recorded to the Disposal of Assets account. For a normal disposal this would be the sales value but, in this case, it will be cleared by a journal later in the process.



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Step 5

If a suitable holding account for the investment value does not exist set up one by adding a custom account.

Navigate to the Accounts Menu -Add Custom Account.

If you have multiple investments now would be a good time to think about and create the account structure you want for your investment holding accounts.

Step 6

The investment can now be added to the Investment ledger.

Navigate to Expenditure – Investments – Add

On the Description & Configuration tab enter a name for the investment, select the investment type, in this case, as property.

The investment UoM defaults to Each for property

Choose a relevant Fund and the Holding Account created in Step 5

The screenshot shows the 'Add Investment' form with the following fields and values:

- Investment:** House for Income
- Notes:** (Empty text area)
- Investment Type:** Property (selected from a dropdown)
- Investment UoM:** Each (selected from a dropdown)
- Social Investment:** ☐ (unchecked)
- Fund:** General Fund (U) (selected from a dropdown)
- Holding Account:** House for Income (selected from a dropdown)
- Initial Investment:** (Empty text area)

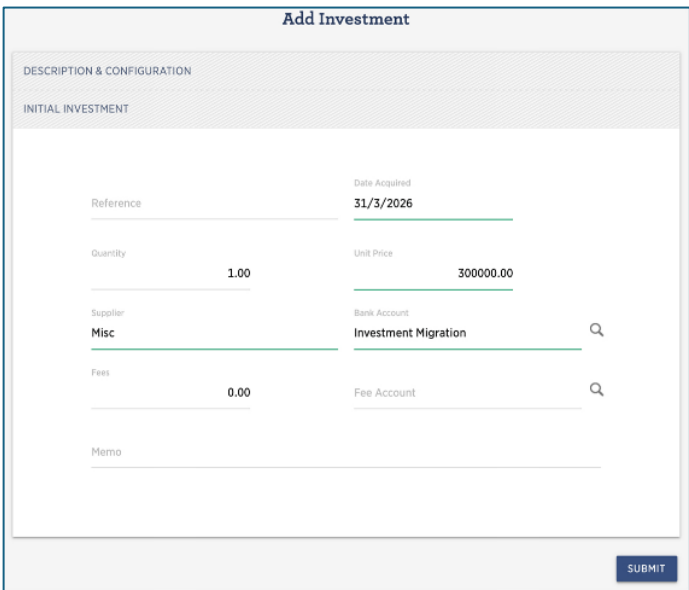
A search icon and a note are visible next to the Holding Account field: "The balance sheet account which holds the value of the investment". A "SUBMIT" button is located at the bottom right of the form.

For the Initial Investment tab enter a Reference if required. The Date acquired will be the last date of the prior year, in this case 31/3/2026.

As the UoM is Each the Quantity will be 1.0 and the Unit Price is the value used above, again in this case £300,000.

It is important to select the pseudo cash account created in Step 2, not a normal bank account.

There is no need to record any fees.

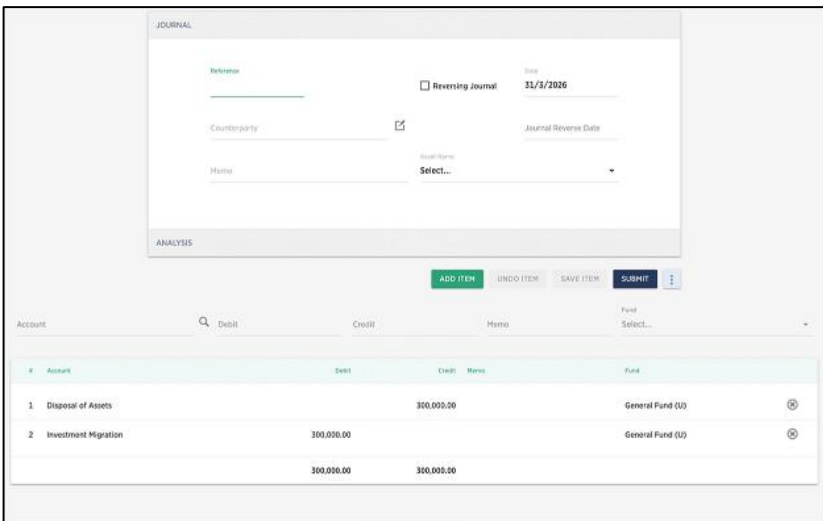


Step 7

The status of things now is that the original asset is no longer in the Fixed Asset Ledger, there is an Investment in the Investment Ledger. However, there is a balance on the pseudo cash account of £300,000 and an equal but opposite amount in the Disposal of Assets account. This needs to be cleared up with a journal.

Navigate to Control – Add Journal

Credit Disposal of Assets with the investment value and Debit pseudo cash account.



For a migration of Other Previously Recorded Investments

Step 3

Where there are other existing investments recorded to either Long -Term Investments and/or Short-Term Investment categories take a note of the values standing on the last day of the prior year. If there are stocks and Share type investments, then the number of shares held, and the unit value will be required.

In this example there are two investments to be set up in the investment ledger.

CAF Deposit £15,000

Equity Investment £20,000 (2,000 shares at £10.00)

Step 4

Use a journal to move the existing values to the pseudo cash account (from Step 2)

The journal date should be the last day of the prior year. Credit each of the existing investment accounts and debit the pseudo cash account

Add Journal Entry

JOURNAL

Reference: ☐ Reversing Journal Date: 31/3/2025

Counterparty: ☒ Journal Reverse Date:

Memo: Asset Name: Select...

ANALYSIS

ADD ITEM **UNDO ITEM** **SAVE ITEM** **SUBMIT**

Account: Investment Migration Debit: 35,000.00 Credit: 0.00 Memo: Fund: General Fund (U)

#	Account	Debit	Credit	Memo	Fund
1	CAF Deposit		15,000.00		General Fund (U)
2	Equity Investment		20,000.00		General Fund (U)
3	Investment Migration	35,000.00			General Fund (U)
		35,000.00	35,000.00		

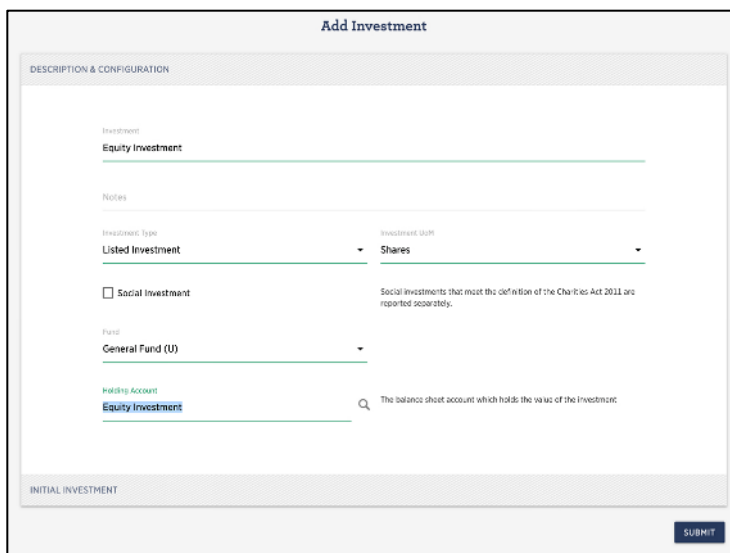
Step 5

The investments can now be added to the Investment ledger.
Navigate to Expenditure – Investments
– Add

Using the Equity Investment as an example on the Description & Configuration tab enter a name for the investment, select the investment type, in this case, as Listed Investments

The investment UoM defaults to Shares.

Choose a relevant Fund and the Holding Account.



Add Investment

DESCRIPTION & CONFIGURATION

Investment
Equity Investment

Notes

Investment Type
Listed Investment

Investment UoM
Shares

☐ Social Investment
Social investments that meet the definition of the Charities Act 2011 are reported separately.

Fund
General Fund (U)

Holding Account
Equity Investment  The balance sheet account which holds the value of the investment.

INITIAL INVESTMENT

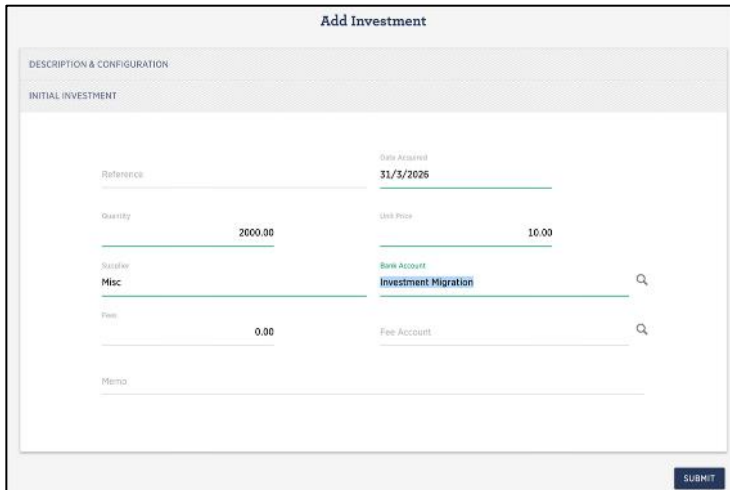
SUBMIT

For the Initial Investment tab enter a Reference if required. The Date acquired will be the last date of the prior year, in this case 31/3/2026. As the UoM is Shares the Quantity will be 2,000 and the Unit Price £10.00 giving an investment value of £20,000.

It is important to select the pseudo cash account, not a normal bank account.

There will be no fees needed to be entered.

Enter each other investment in turn.



Add Investment

DESCRIPTION & CONFIGURATION

INITIAL INVESTMENT

Reference

Date Acquired
31/3/2026

Quantity
2000.00

Unit Price
10.00

Supplier
Misc

Bank Account
Investment Migration 

Fees
0.00

Fee Account 

Memo

SUBMIT



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Finally

After all investments have been dealt with inspect both the Balance Sheet and Investment Ledger as at last date of the prior year.

In this example:

The balance sheet has the same investment balances and cash balances as previously.

Balance Sheet - Detail	
As at 31/3/2026	Accounting Period Quick Date Selection
Display amounts as Exact Amount	☐ Draft
[PDF] [CSV] [XLS] [SAVE]	
EXPAND ALL + -	
Fixed Assets	
Investments	
Other Investments	
CAF Deposit	15,000.00
Equity Investment	20,000.00
House for Income	300,000.00
Current Assets	
Cash At Bank And In Hand	
Scrooge & Marley	20,000.00
Net Assets	355,000.00
Funds & Reserves	
Endowment Expendable F...	145,000.00
Unrestricted General Funds	210,000.00
Funds Provided	355,000.00

Each investment should now be in the investment ledger.

Investments

ALLO-9A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

Name List

As at24/7/2026

Investment TypeAll

FundAll

☒ Active☐ Inactive

SEARCH

Where the investment type is marked with a * the investment has been classified as a social investment.

⋮	Cash & Bonds	CAF Deposit	15,000.00	15,000.00	1.00	15,000.00	31/3/2026	15,000.00
⋮	Listed Investment	Equity Investment	20,000.00	10.00	2,000.00	10.00	31/3/2026	20,000.00
⋮	Property	House for Income	300,000.00	300,000.00	1.00	300,000.00	31/3/2026	300,000.00

Two more small actions are required
Close the prior year again if it was opened.
Control – Batch Jobs – Close Financial Year.

Make the pseudo cash account inactive , it will not be needed again but it retains the transaction data for audit purposes if necessary.
Accounts – Bank Accounts/Credit Cards – Configure Account – toggle as Inactive.