

Ledger Code Defaults – Cheat Sheet

Fixed assets

F.1xx	Intangible Fixed Assets (goodwill, patents, trade marks, licences etc.)
F.2xx	Tangible Fixed Assets (Buildings, machinery, equipment etc.
FG.3xx	Fixed Asset long term investments (Usually held for more than one year)

Current Assets that include:

A.4xx	Debtors (current assets)
A.5xx	Short term investments and other debtors
B.000	Bank accounts
B.100	Cash/Undeposited Receipts
C.000	Customers
K.6xx	Stocks

Liabilities that include:

S.000	Suppliers
L.3xx	Current liabilities
L.4xx	Payroll Liabilities
L.5xx	Receipts on behalf of third parties
L.6xx	VAT
L.7xx	Short Term Loans
L.9xx	Long term liabilities
PV.9xx	Provisions

Operational Income: trading for commercial entities and SoFA Income for Not-for-profits

I.100	UK Sales
I.910	Flat Rate VAT Adjustment
I.2xx	Sales
I.920	Discounts allowed
I.930	Reimbursed expenses
I.2xx	Income from charitable activities (Not-for-Profit organisations)
I.4xx	Income from donations and legacies (Not-for-Profit organisations)
I.6xx	Income from other trading activities (Not-for-Profit organisations)
I.8xx	Investment income (Not-for-Profit organisations)
IN.1xx	Non-UK Sales
IO.xxx	Other Income

Operational expenses

E.1xx	Administration costs
EC.1xx	Cost of sales
ED.1xx	Distribution costs
E.1xx	Expenditure on charitable activities (Not-for-Profit organisations)
EF.5xx	Expenditure on raising funds (Not-for-Profit organisations)
EO.7xx	Other expenditure((Not-for-Profit organisations)
E.900	Net gains/(losses) on investments((Not-for-Profit organisations)
EO.xxx	Other expenses

Non operational expenses Capital and Fund accounts

SH.xxx	Certain Shareholders funds accounts for Companies
FU.xxx	Certain Funds accounts for Not-for-Profit organisations
M.xxx	Certain Members accounts for LLP organisations
CP.xxx	Certain Capital accounts for sole-trader organisations