

# Sage Default Nominal Codes for a Limited Company

accurate @ version 26 Sage 50Cloud Accounts Professional. These codes are customisable so may not be correct for your company setup.

**numeric solutions**  
Accounts & Payroll Software Specialists

## BALANCE SHEET

FIXED ASSETS	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	
CURRENT ASSETS	1001	Stock
	1002	Work in Progress
	1003	Finished Goods
	1004	Raw Materials
	1100	Debtors Control Account
	1101	Sundry Debtors
	1102	Other Debtors
	1103	Prepayments
	1104	Inter-company Debtors
	1105	Provision for credit notes
	1106	Provision for doubtful debts
	1200	Bank Current Account
	1210	Bank Deposit Account
	1220	Euro Bank Account
	1230	Petty Cash
	1235	Cash Register
	1240	UTP
1250	Credit Card Receipts	

CURRENT LIABILITIES	2100	Creditors Control Account
	2101	Sundry Creditors
	2102	Other Creditors
	2109	Accruals
	2110	Corporation Tax
	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	
LONG TERM LIABILITIES	2300	Loans
	2301	Directors Loan Accounts (Director 1)
	2302	Directors Loan Accounts (Director 2)
	2310	Hire Purchase
	2330	Mortgages
CAPITAL & RESERVES	3000	Ordinary Shares
	3010	Preference Shares
	3100	Reserves
	3101	Undistributed Reserves
	3200	Profit and Loss Account

## PROFIT & LOSS cont'd overleaf

SALES	4000	Sales Type A
	4001	Sales Type B
	4002	Sales Type C
	4009	Discounts Allowed
	4010	Management Charges Receivable
	4099	Flat Rate - Benefit/Cost
	4100	Sales Type D
	4101	Sales Type E
	4200	Sales of Assets
	4400	Credit Charges (Late Payments)
	PURCHASES	4900
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	

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## PROFIT & LOSS cont'd

<b>DIRECT EXPENSES</b>	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
<b>OVERHEADS</b>	7001	Directors Salaries
	7002	Directors Remuneration
	7003	Staff Salaries
	7004	Wages - Regular
	7005	Wages - Casual
	7006	Employers N.I. (Non-Directors)
	7007	Employers Pensions
	7008	Recruitment Expenses
	7009	Adjustments
	7010	SSP Reclaimed
	7011	SMP Reclaimed
	7012	Employers N.I. (Directors)
	7100	Rent
	7102	Water Rates
	7103	General Rates
	7104	Premises Insurance
7200	Electricity	
7201	Gas	
7202	Oil	
7203	Other Heating Costs	

<b>OVERHEADS</b>	7300	Vehicle Fuel
	7301	Vehicle Repairs and Servicing
	7302	Vehicle Licences
	7303	Vehicle Insurance
	7304	Miscellaneous Motor Expenses
	7305	Congestion Charges
	7306	Mileage Claims
	7350	Scale Charges
	7400	Travelling
	7401	Car Hire
	7402	Hotels
	7403	U.K. Entertainment
	7404	Overseas Entertainment
	7405	Overseas Travelling
	7406	Subsistence
	7500	Printing
	7501	Postage and Carriage
	7502	Office Stationery
	7503	Books etc.
	7550	Telephone and Fax
	7551	Internet Charges
	7552	Computers & Software
	7553	Mobile Charges
	7600	Legal Fees
	7601	Audit Fees
	7602	Accountancy Fees
	7603	Consultancy Fees
	7604	Professional Fees
	7605	Management Charges Payable
	7606	Software Subscriptions
	7700	Equipment Hire
	7701	Office Machine Maintenance
	7702	Equipment Leasing
7703	Leasing Costs	

<b>OVERHEADS</b>	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
	7907	Other Interest Charges
	7908	Factoring Charges
	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
	8206	Cash Register Discrepancies
8250	Sundry Expenses	
9001	Taxation	
9998	Suspense Account	
9999	Mispostings Account	

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