

Best Interiors Limited

Chart of Accounts

Number	Name	Type	Detail Type	Currency
1101	Tide Chequing AC - 6399	Cash at bank and in hand	Current	GBP
1102	LLOYDS Checking AC - 1560	Cash at bank and in hand	Current	GBP
1103	Lloyds Saving AC - 1068	Cash at bank and in hand	Savings	GBP
1106	HSBC USD Chequing AC - 9755	Cash at bank and in hand	Current	USD
1110	Petty Cash	Cash at bank and in hand	Cash on hand	GBP
1115	Wise Clearing Account	Cash at bank and in hand	Current	GBP
1120	Director Loan Account	Cash at bank and in hand	Current	GBP
1125	Thomas Clearing Account	Cash at bank and in hand	Current	GBP
1130	Debtors	Debtors	Debtors	GBP
1135	Debtors - EUR	Debtors	Debtors	EUR
1140	Debtors - USD	Debtors	Debtors	USD
1131	Allowance for bad debts	Current assets	Allowance for bad debts	GBP
1145	Prepaid Insurance	Current assets	Prepaid Expenses	GBP
1150	Prepaid Rent	Current assets	Prepaid Expenses	GBP
2005	Creditors	Creditors	Creditors	GBP
2006	Creditors - EUR	Creditors	Creditors	EUR
2010	PAYE & NIC Payable	Current liabilities	Payroll Clearing	GBP
2020	Student Loan Payable	Current liabilities	Payroll Clearing	GBP
2030	Pension Payable	Current liabilities	Payroll Clearing	GBP
2040	Net Wages and Salaries Payable	Current liabilities	Payroll Clearing	GBP
2045	VAT Control	Current liabilities	VAT Payable	GBP
2050	VAT Suspense	Current liabilities	VAT Suspense	GBP
2060	Bounce Back Loan	Non-current liabilities	Long term borrowings	GBP
4010	Sales Revenue	Income	Sales of Product Income	GBP

4020	Service Revenue	Income	Service/Fee Income	GBP
4050	Sales Discount	Income	Discounts/Refunds Given	GBP
5010	Purchases	Cost of sales	Cost of Sales	GBP
5020	Direct Labour	Cost of sales	Cost of Labour - COS	GBP
6010	Wages & Salaries Expense	Expenses	Payroll Expenses	GBP
6015	Advertising & Marketing	Expenses	Advertising/Promotional	GBP
6020	Legal and professional fees	Expenses	Legal and professional fees	GBP
6025	Meals & Entertainment	Expenses	Entertainment	GBP
6030	Employer's NI contributions	Expenses	Cost of Labour	GBP
6035	Postage and Courier	Expenses	Shipping, Freight, and Delivery	GBP
6040	Employer's Pension Cost	Expenses	Payroll Expenses	GBP
6045	Travelling expenses	Expenses	Travel	GBP
6050	Repairs and maintenance	Expenses	Repair and maintenance	GBP
6055	Office Supplies & Stationaries	Expenses	Office/General Administrative Expenses	GBP
6060	Telephone & Internet	Expenses	Office/General Administrative Expenses	GBP
6065	Accountancy & Audit Fees	Expenses	Legal and professional fees	GBP
6070	Bank charges	Expenses	Finance costs	GBP
6075	Computer Supplies & Software	Expenses	Office/General Administrative Expenses	GBP
6079	Office Rent	Expenses	Rent or Lease of Buildings	GBP
6080	Merchant Fees	Expenses	Finance costs	GBP
6085	Business Rates	Expenses	Office/General Administrative Expenses	GBP
6089	Insurance	Expenses	Insurance	GBP
6090	Interest Income	Other Income	Interest earned	GBP
6095	Light and heat	Expenses	Utilities	GBP
6099	Bad debt Expense	Expenses	Bad debts	GBP
7010	Govt. Grant	Other Income	Other Miscellaneous Income	GBP
7015	HMRC JRS GRANT	Other Income	Other Miscellaneous Income	GBP
7020	Tips Received	Other Income	Other Miscellaneous Income	GBP
8010	Exchange Gain or Loss	Other Expense	Exchange Gain or Loss	GBP