



Sage 50 Accounts for Charities



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Sage 50 Accounts for Charities

For a complete guide to the Charities option please refer to the [Sage Article 12023](#).

If you are operating as a "not for profit" organisation, why not take advantage of the Charities feature supplied with your software to:

- Create and maintain various funds, allowing funds to be tracked and analysed. See *Fund records on page 7*.
- Set up donor records. See, *Donor - customer records on page 13*.
- Record donations. See, *Recording a donation on page 17*.
- Produce separate Profit and Loss and Balance Sheet reports for funds. See, *Reporting for charities on page 20*.
- Use a sample gift aid declaration provided with the software.
- Generate useful reports such as:
 - A Gift Aid report.
 - Charities Balance Sheet.
 - Statement Of Recommended Practice (SORP) reports.

This guide explains how to tailor Sage 50 Accounts for a non-profit organisation. The information complements the activities described in your software's Help system.

Set up Sage 50 Accounts for a Non-Profit Organisation

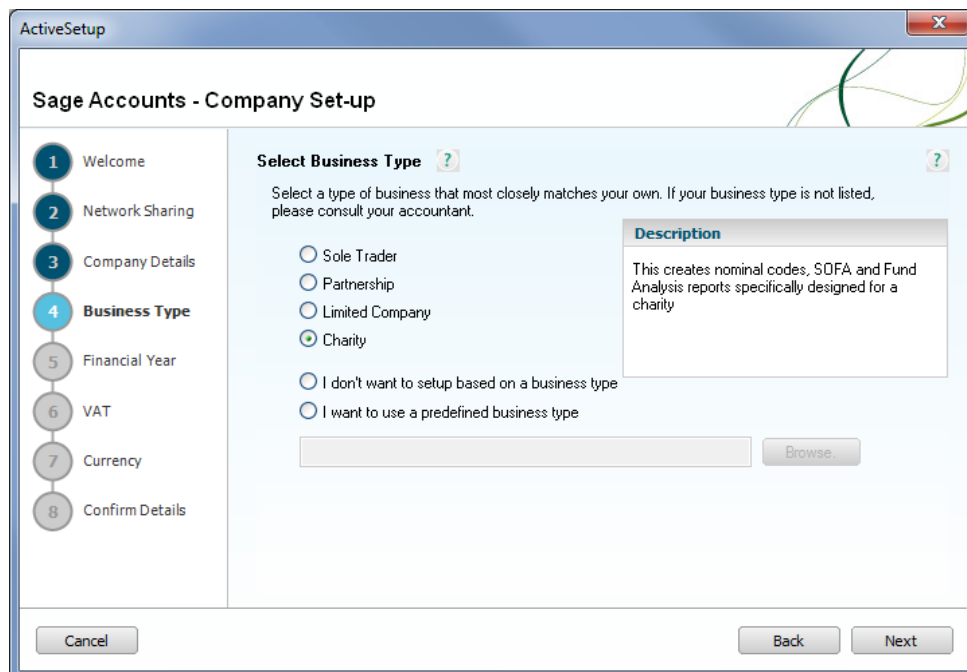
To get the best out of Sage 50 Accounts you need to set it up to work the way you want. This means switching options on and setting up records.

Enabling charities

This can be done in one of two ways:

- When you install your software and create a company.

Select charity as the business type during company set up and your software is set for the needs of a non-profit organisation. This includes a chart of accounts and terms such as funds and donations.



- Choosing a setting so that your software is set up for the needs of a non-profit organisation.

Choose Settings > Company Preferences > Parameters tab, then select the Enable Charity\Non-Profit options check box.

Note: This method does not change your chart of accounts.

Establishing your Chart of Accounts

This section is aimed at those new to the software. It is not meant for those who have an established Chart of Accounts (COA).

The COA is the collective term used to describe the named accounts - nominal accounts, which are used to monitor the income and expenditure of an organisation.

Sage 50 Accounts offers a COA specifically designed for a non-profit organisation, providing a range of nominal accounts with names that are familiar to you such as Donations Received, Grants and Legacies. Details of the generated COA can be found in the *Appendix on page 23*.

To establish your Chart of Accounts

1. Install the Charity COA.

The first time you open your software after installation, the ActiveSetup wizard appears.

When you reach the Business Type selection window, select Charity.

If you have already completed the ActiveSetup wizard and did not select Charity, provided transactions have not been entered into your software, you can change it to use the Charity (COA). To do this, choose File > Maintenance > Rebuild. The Rebuild Data File window opens. Clear the Keep my Nominal Account records check box, then select Charities or other non-profit making organisation from the Description box, then click OK.

2. Review the COA to identify any changes you may need to make.

To do this print the Nominal List. Choose Company > Chart of Accounts. From the Chart of Accounts window, select the COA layout and click Edit. From the Edit Chart of Accounts window click Print.

Using the Nominal List, identify nominal accounts that you can delete or where the title needs to be changed. Check if there are any nominal accounts you do use which are not listed so that you know which accounts need to be added.

3. Modify the COA in line with the review.

4. Check the COA.

Setting up records

All records in Sage 50 Accounts operate under the same rules, regardless of whether you are a profit or non-profit organisation. Supplementary information on how to manipulate and use records to your best advantage is provided in this section for:

- [Funds](#)
- [Nominal accounts](#)
- [Donors](#) (customers)
- [Suppliers](#)

Bank records and product records are not covered, as they operate in exactly the same way as they would do for a profit organisation.

Fund records

By setting up fund records you have the means to track the income and expenditure of the funds you are managing. As income and expenditure is recorded in Sage 50 Accounts you can assign the relevant fund to a transaction, so that the balance on the fund is updated.

Sage 50 Accounts uses three types of funds; Restricted, Unrestricted and Endowment. There are no restrictions applied to any one type of fund. The fund type is used for reporting purposes.

Each fund has a nominal account linked to it. This must be a capital and reserves nominal account, which you associate with the fund as you create the fund record. Normal day-to-day transaction entries are not updated to a fund's nominal account. Updates only occur by entering an opening balance, fund transfer or running the year end process. The fund record shows the cumulative balance on a day-to-day basis.

To set up a fund record

1. Open the Company module, then from the Links pane, click Charities.
The Charities window appears.
2. From the Charities window select Enter your funds.
The Add Fund window appears.

3. Type a Name (maximum sixty characters).
4. Select the type of fund from the Type drop-down list - Restricted, Unrestricted, Endowment. The fund type is used for reporting purposes.

Tip: To highlight a fund type in the Fund Types window, on your keyboard press R for Restricted, U for Unrestricted or E for Endowment.

5. Select a nominal account for the fund from the drop-down list. This must be a capital and reserves nominal account.

Tip: To create a nominal account at the same time, click the drop-down button then click New.

6. Enter an opening balance for the fund by clicking OB to the right of the O/Balance field.

Note: Entering opening balances covers a number of activities that are done in a set order. Unless you are familiar with opening balances and the process involved, we recommend you don't enter an opening balance at this point. For a full explanation choose Help > PDF Guides > Opening Balances, and refer to method 2.

7. Enter a contact name associated with the fund. This is optional.
8. Enter the name of the holding institution, for example, Barclays, associated with the fund - maximum sixty characters. This is optional.
9. Click OK to save the fund.

Tip: To view a list of your funds, from the Links pane, click Funds.



Recording opening balances for funds

This information only describes how to deal with opening balances for funds. Please refer to the Sage 50 Accounts Opening Balances guide that is supplied as a PDF document file with your software, and can be accessed from the Help menu.

This gives you further information about the process of entering opening balances for donors (customer), suppliers, products and nominal accounts.

A fund opening balance updates three areas:

- The balance on the fund; this is a notional calculated figure rather than a true nominal balance.
- The capital and reserves nominal account associated with the fund.
- Either the bank account associated with the fund, or if you don't want the balance to go to the bank account, the suspense nominal account. This depends on what you choose when you enter the opening balance.

Setting default funds

A common default fund can be set for both your customers and suppliers and is intended to speed record creation.

This means you can set Sage 50 Accounts to suggest the fund you are most likely to assign to a record, when you create customer or supplier records.

Ultimately, it is the fund that is to be used when income or expense is recorded for the customer or supplier.

The option is on the Record tab of the customer and supplier defaults window.

The following illustrates the fund setting on the customer defaults window.

The screenshot shows the 'Customer Defaults' dialog box with the 'Record' tab selected. The 'Defaults' section contains the following fields:

- Country: United Kingdom GB
- Currency: 1 Pound Sterling
- Std Tax Code: T1 20.00
- Def. N/C: 4000
- Fund: (empty field, highlighted with a red oval)
- Department: 0

The 'Discounts' section contains:

- Discount %: 0.00
- Type: No additional
- Price List: (empty field)

The 'Account status' section contains:

- Default: 0 Open
- Terms Agreed: ☐

At the bottom right are 'OK' and 'Cancel' buttons.

Nominal account records

As a non-profit making organisation your nominal accounts must be associated with SOFA categories. This enables Sage 50 Accounts to generate your SORP reports.

Sage 50 Accounts comes with a set of SOFA categories but you can change them to suit. See *Tailoring reports for charities on page 21*.

Each nominal account has one SOFA category. The categories provide the report headings that your software should use, such as donations, grants and legacies. They also indicate to your software the nominal accounts you want it to use to calculate the monetary values associated with each heading.

Several nominal accounts can use the same SOFA category and your software groups and calculates the total balance for each category in the SORP reports.

The categories that you are likely to change are those that represent your charity's activities. Alternatively, if you would like to separate your activities from your nominal analysis, you can use departments to represent activities.

Do I need to work on my nominal accounts?

- **New to the software:** If you have selected the Charity business type in the Business Type window of the ActiveSetup wizard when you first set up your company, the nominal accounts, SOFA categories and reports are all set up to work for you. You only need to make changes if you want to assign a nominal account to a different area on the SORP reports.
- **Upgrading from v11 or earlier:** You need to apply a SOFA category to each nominal account. Regardless whether you are a new to the software or not, it would be prudent to check the report headings provided by your software and make changes if required. See *Tailoring reports for charities on page 21*.

How do I work on my nominal accounts?

There are two ways to do this:

- **Work with individual nominal accounts:**
Open a nominal record and link a SOFA category to the account. The SOFA category is found on the Details tab of a nominal record.
- **Work with a full list of nominal accounts and their associated SOFA categories:**
From the list you can quickly change the SOFA category associated with the nominal account.
Open the Company module, then from the Links pane, click Charities, then Assign Nominal Codes to SOFA Categories.

The Assign Nominal codes to SOFA Categories window appears.

N/C	Name	Sofa Category
0010	Property	None
0011	Property Depreciation	None
0020	Plant and Machinery	None
0021	Plant/Machinery Depreciation	None
0030	Office Equipment	None
0031	Office Equipment Depreciation	None
0040	Furniture and Fixtures	None
0041	Furniture/Fixture Depreciation	None
0050	Motor Vehicles	None
0051	Motor Vehicles Depreciation	None
0100	Investments in Shares	None
0110	Investments in Stocks	None
0120	Investments In Unit Trusts	None
1001	Stocks of Miscellaneous Goods	None
1100	Debtors Control Account	None
1101	Tax Refunds Due	None
1102	Other Debtors	None
1103	Prepayments	None
1104	Inter-company Debtors	None
1105	Provision for credit notes	None

0 of 152 accounts selected

Swap Clear Print List Change SOFA Category Clear SOFA Category Close

Donor - customer records

This is referred to in Sage 50 Accounts as customer records.

1. Choose Company > Charities > Enter Donors/Members.

The Customer Record window Details tab appears.

The options specific to a non-profit making organisation are:

Account type	<p>Donor, Customer or Member:</p> <p>To filter the customer list to display only donors, customers or members, choose the account type on the donor records.</p> <p>Tip: To filter the customer list use Search.</p> <p>Inactive - use this option if you want to record the donor (customer) as an inactive account. The donor record will still appear in the Customers list.</p>
Donor information	<p>Default Fund:</p> <p>A fund can be assigned to each customer record to speed up transaction entry. When you record income from a customer, your software applies the fund assigned to the customer's record to the transaction. This is referred to as a default. If during transaction entry the default fund is not appropriate you can assign a different fund.</p> <p>Gift Aid Declaration Received:</p> <p>This is extremely useful if you intend to reclaim tax for charitable donations. By setting this option you have the means to generate a Gift Aid report.</p> <p>The report details customers that have made donations. There name, address and the tax that can be reclaimed. However, to ensure the money received from a customer is included in the report, record the donation as an invoice or donation.</p> <p>Both methods require a customer to be associated with the transaction. A bank receipt does not require a customer to be associated with the transaction and therefore is not included in the Gift Aid report.</p> <p>Declaration Valid From:</p> <p>This information is only used for reference purposes on the record. It does not affect the Gift Aid report.</p>

Membership details

The membership dates can be used for reporting purposes. To take advantage of them you need to create customised reports in Report Designer.

From the Tools menu, choose Report Designer. Alternatively, press F12.

Supplier records

A fund can be assigned to each supplier record. This is intended to speed up transaction entry.

When you record an expense associated with a supplier, Sage 50 Accounts automatically applies the fund assigned to the supplier's record to the transaction.

This is referred to as a default. If during transaction entry the default fund is not appropriate you can record another fund against the expense at that point.

The option is found on the Default tab on the supplier record.

The screenshot shows the 'Supplier Record' window with the 'Defaults' tab selected. The window contains several sections for configuring supplier defaults:

- Custom Fields:** Includes input fields for Analysis1, Analysis2, and Analysis3.
- Discounts:** Includes a 'Discount %' field set to 0.00.
- Miscellaneous Defaults:** Includes fields for Default Nominal Code (5000), Use Default Nominal Code for Purchases (checked), Default Tax Code (T1 20.00), Use Default Tax Code for Purchases (unchecked), Currency (1 Pound Sterling), Department (0), and Reporting Password.
- Charity\Non-Profit Defaults:** This section is circled and contains a 'Default Fund' dropdown menu.

At the bottom of the window, there are buttons for Save, Discard, Delete, Previous, Next, Print List, New Order, Duplicate, and Close.

Recording transactions

Recording transactions into Sage 50 Accounts for a non-profit organisation is basically the same as that for a profit organisation. Records are updated, following the same accounting rules.

This section supplements information provided elsewhere in this help system.

The difference for a non-profit organisation, when recording transactions is that you can associate a fund with each transaction you enter. This means you can track the income and expenditure associated with each fund you are managing.

To do this you need to tell your software, which fund you want the monetary updates applied to. This means selecting a fund from a drop-down list, when entering transactions or selecting a fund checkbox. This is the only additional step you need to do when recording transactions.

Note: At this time, it is not possible to import transactions for your charity, using File Import.

Accounts Professional: Funds are not available in Sale Order Processing. Once an order has been processed and is available for invoicing you can then apply the fund to the income.

There are a further two transaction entry methods specifically designed for a non-profit organisation explained in this section.

Transferring funds

This is a way to move money between funds. The money from all fund types, restricted, unrestricted and endowment can be moved, there is no limitation. However, this method cannot be used to move money from a fund into another area, such as a bank.

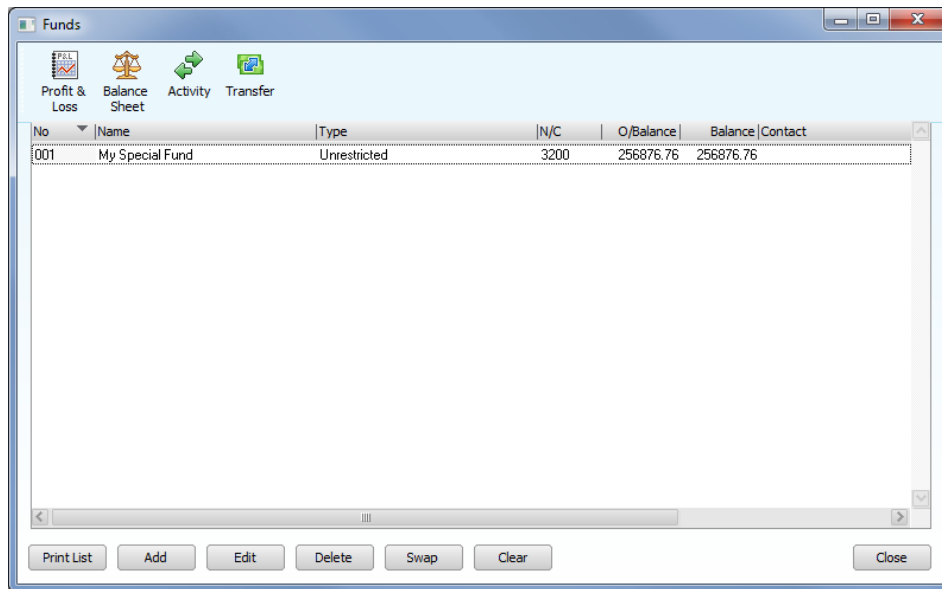
A fund transfer updates the balance on the fund and the nominal accounts that are associated with the funds. Sage 50 Accounts processes the change by creating a journal to increase and decrease the nominal account balances. These are shown as journal debit (JD) and journal credit (JC) in the audit trail.

To transfer funds

1. Select Company > Funds.



The Funds window appears.



- Click Transfer. The Fund Transfer window appears.

The Fund Transfer window contains the following fields and values:

- Fund From: 002 (dropdown), My Special Fund (text)
- N/C From: 3200 (dropdown), Profit and Loss Account (text)
- Fund to: (empty dropdown), (empty text)
- N/C To: (empty dropdown), (empty text)
- Reference: FUNDTRAN (text), Description: Fund Transfer (text)
- Department: 0 (dropdown), Transfer Value: 0.00 (text with currency icon)
- Transfer Date: 11/04/2012 (calendar icon)

Buttons at the bottom: Save, Discard, Cancel.

- Select the funds for the transfer using the Fund from and Fund to drop-down lists.
The nominal accounts set for each fund are displayed for information purposes only, they cannot be changed here.
- Enter a reference (maximum eight characters) and description (maximum sixty characters) you want recorded with the fund transfer.
- Choose a department from the drop-down list, if you analyse fund transfers by department.
- Enter the amount you want to transfer in Transfer Value.
- Check the date and change if required. You can use the Calendar button to enter your date or you can type the date directly into the Date box.
- To complete the transfer, click Save.

Recording a donation

This method not only records money into a bank account but also provides a means to associate a fund with the donation as well as a donor (customer). If you intend to produce a Gift Aid report this is a good method to use to record a donation so that the customer details are picked up in the report; see *Reporting for charities on page 20*.

There are two outcomes depending on whether you assign a donor (customer) to the donation.

- With donor: Sage 50 Accounts generates a sales invoice and a sales receipt, immediately allocating the sales receipt to the invoice. These transactions are shown in the audit trail as type SI and SR.

The balance on the customer's record and bank record are updated. If a fund has been assigned to the donation then its balance is updated too.

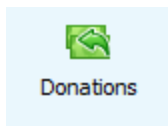
The Debtors nominal account is updated. This is both increased by the sales invoice and then decreased by the sales receipt.

The nominal account you choose to assign the donation to is also updated.

- Without donor: The bank balance is updated, provided a fund has been assigned to the donation then the balance on the fund is also updated. The transaction is shown as a bank receipt (BR) in the audit trail. This method gives the same result you would get from recording a bank receipt.

To record a donation

1. Open the Bank module.
2. Choose the account into which the donation is to be paid and then click Donations.



The Donations Received window appears.

3. Enter the donation details as described below.
4. To save the donation click Save.
5. Alternatively, to clear the information and start again click Discard, or click Close to cancel.

Bank A/C	<p>Use this drop-down to select the bank account, to which you want the donation recorded.</p> <p>The Bank Name associated with the account selected is updated to reflect your selection.</p>
Customer A/C	<p>Use this drop-down list to select the record of the donor.</p> <p>If you do not select a donor record the donation is applied to the bank as a bank receipt.</p>
Date	The program date automatically appears here. You can change the date.
Ref	You can enter a reference for the donation here. For example, enter a cheque number of a deposit number.
N/C	Use this drop-down list to select the nominal account, to which you want associate the donation.
Fund	<p>Select the fund, to which you want to associate the donation.</p> <p>Selecting a fund is optional.</p>
Dept	<p>Enter the department, to which you want this transaction allocated.</p> <p>This is optional.</p>
Details	If you want to record additional information with the donation enter the details here.

Net	Enter the value of the donation.
T/C	Select the tax code you want the donation analysed against. By default, the non-vatable tax code (normally T9) is displayed.
Tax	Depending on the tax code selected, this box automatically shows the amount of tax associated with the donation.

Reporting for charities

Sage 50 Accounts offers several reports specifically designed for a non-profit organisation such as:

Profit and Loss by Fund	<p>Choose Company > Funds. Select a fund from the Funds list, then click P and L.</p> <p>The Print Output window appears. Select your preferred output option, then click Run. Depending upon your Output option, the Criteria window may appear. Set your Chart of Accounts, Transaction Date Range and Fund, then click OK.</p>
Balance Sheet by Fund	<p>Choose Company > Funds. Select a fund from the Funds list, then click Balance.</p> <p>The Print Output window appears. Select your preferred output option, then click Run. Depending upon your Output option, the Criteria window may appear. Set your Chart of Accounts, Transaction Date Range and Fund, then click OK.</p>
Fund Nominal Activity	<p>Choose Company > Reports. The Report Browser opens. Select the Nominal Activity Reports folder on the left. Select Fund Nominal Activity from list of reports on the right then click Print to generate the report.</p>
Gift Aid	<p>This report identifies transactions against customers who you have marked as Gift Aided. This can be used as a basis for the Statutory Gift Aid report but is not a substitute form. To work correctly, the Gift Aid option on the donors (customers) record must be switched on and the donations entered into your software using the Donation Receipt or Sales Invoice entry method.</p> <p>Do you want your Charity Tax Reference to appear on your Gift Aid report? Then enter it in Company Preferences on the Address tab. Select Settings > Company Preferences.</p>
Gift Aid Declaration	<p>This is a standard declaration that comes with the software. You can print it, get the donor to make the declaration, and then use it to enter the information into Sage 50 Accounts.</p>
SOFA	<p>This is the report you are required to submit to your appropriate reporting body, if your accounts are prepared on an accruals basis. If needed, you can change the heading in this report. See <i>Tailoring reports for charities</i> on page 21.</p>
Fund Activity Report	<p>This report lists fund activities, providing details of individual transactions for each fund, by department and nominal account.</p> <p>The Fund Activity Report is accessed by selecting, Company > Funds > Activity. In the Fund Activity window that appears, click Print List. Select your Print options, then click OK.</p>

Tailoring reports for charities

Standard headings are printed on the SOFA and Receipts and Payments reports, such as Donations, Grants and Gifts. These headings are part of the SOFA categories, which are used to indicate to Sage 50 Accounts the nominal accounts you intend to report on; see *Nominal account records on page 11*. It is possible to change these headings.

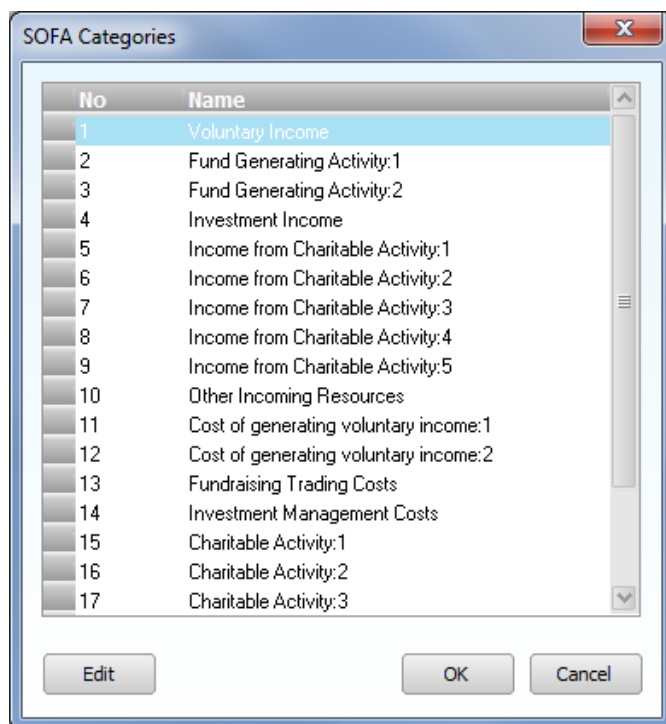
To change the report headings

1. From the Sage 50 Accounts menu bar, choose Settings > Nominal Defaults.

The SOFA Categories window appears.

2. Select the report heading from those displayed and Click Edit.

The Add/Edit SOFA Category window appears.

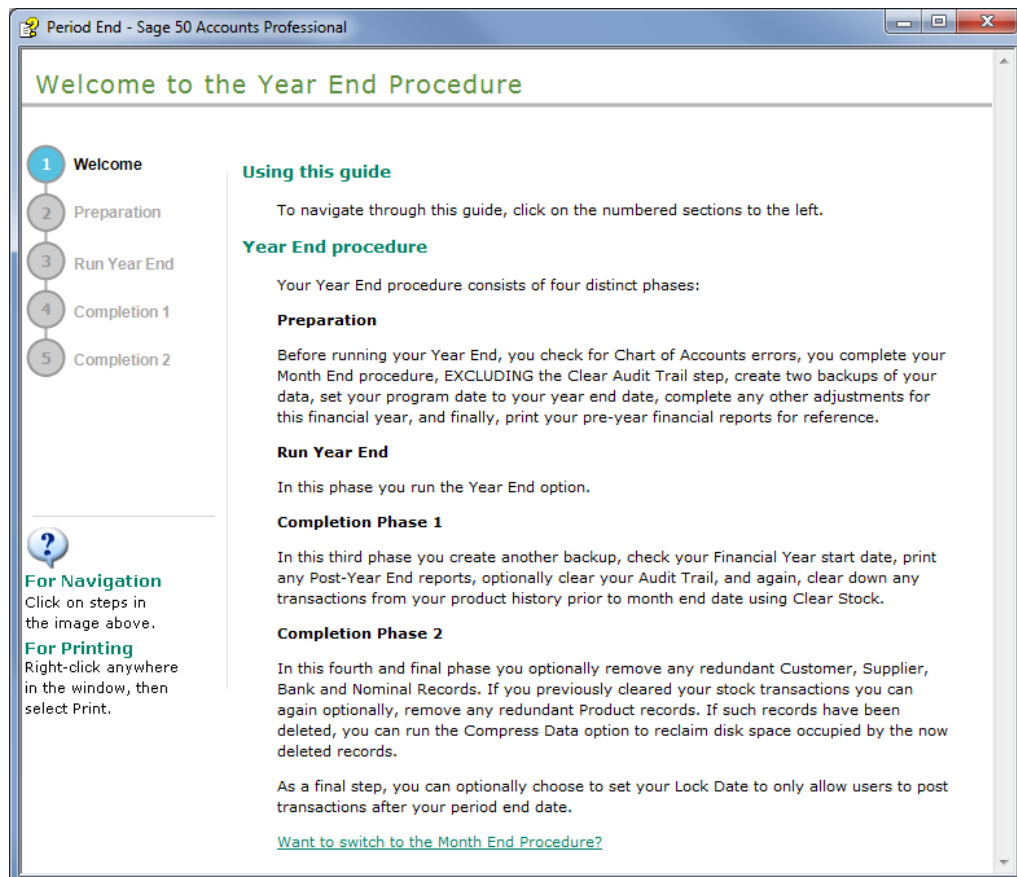


3. Enter the report title in the Name field (maximum thirty characters).
4. To save and close, click OK, then again on the Nominal Defaults window, click OK.

Year end

To guide you through your Year End process, select Company module, then from the Tasks pane, select Manage Year End.

A step by step guide appears to help you through the Preparation, Year End and Completion phases 1 and 2 of the Year End procedure.



The Year End process results in the balance on the fund being transferred to the fund's nominal account (capital and reserves).

Note: During the preparation for your Year End procedure, if you try to delete a nominal code that has Funds associated with it, the software alerts you to this with an information message: Unable to delete as funds are attached to this nominal code.

Appendix

Charity / non-profit organisation chart of accounts (UK)

This is the Chart of Accounts generated when you select the Charity/Non-Profit Organisation during ActiveSetup; provided your computer's Windows Location is set to United Kingdom.

Nominal code	Nominal name
0010	Property
0011	Property Depreciation
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
0100	Investments in Shares
0110	Investments in Stocks
0120	Investments in Unit Trusts
1001	Stock of Miscellaneous goods
1100	Debtors Control Account
1101	Tax Refunds Due
1102	Other Debtors
1103	Prepayments
1104	Inter-company Debtors
1105	Provision for credit notes
1106	Provision for doubtful debts
1200	Bank Current Account

Nominal code	Nominal name
1210	Bank Deposit Account
1220	Building Society Account
1230	Petty Cash
1235	Cash Register
1240	Company Credit Card
1250	Credit Card Receipts
1400	Other Investments
2100	Creditors Control Account
2101	Sundry Creditors
2102	Other Creditors
2109	Accruals
2200	VAT on Vatable Sales
2201	VAT on Vatable Purchases
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 and Leases
2320	Corporation Tax
2330	Mortgages
3000	Share Capital Account
3200	Funds
4000	Donations Received

Nominal code	Nominal name
4001	Donations Received - Non Gift Aid
4009	Discounts Allowed
4099	Flat Rate - Benefit/Cost
4100	Grants
4200	Legacies
4300	Gifts
4400	Fund Generation - Charity Shop
4500	Fund Generation - Fund Raising
4600	Charitable Activities
4700	Investment Income
4800	Other Income
4801	Tax Reclaimed
4802	Insurance Claims
4803	Credit Charges
4900	Subscriptions Received
4901	Rent Income
4950	Sale of Assets
5000	Charitable Expenditure - Grants Payable
5009	Discounts Taken
5200	Training Projects
5201	Outreach Work
5202	Local Projects
6000	Charity Shop
6100	Fund Raising Expenses
6101	Advertising
6102	PR (Literature & Brochures)

Nominal code	Nominal name
6200	Goods Purchased for Resale
6202	Miscellaneous Purchases
6203	Packaging
6300	Opening Stock
6301	Closing Stock
7000	Rent
7002	Water Rates
7003	General Rates
7104	Premises Insurance
7105	Electricity
7106	Gas
7107	Oil
7108	Other Heating Costs
7200	Travelling
7201	Car Hire
7202	Hotels
7203	UK Entertainment
7204	Overseas Entertainment
7205	Overseas Travelling
7206	Subsistence
7300	Printing
7301	Postage and Carriage
7302	Office Stationery
7303	Books etc.
7350	Telephone and Fax
7351	Internet

Nominal code	Nominal name
7352	Computer and Software
7353	Mobile Charges
7400	Equipment Hire
7401	Office Machine Maintenance
7500	Repairs and Renewals
7501	Cleaning
7502	Laundry
7503	Premises Expenses
7504	Miscellaneous Motor Expenses
7505	Vehicle Fuel
7506	Vehicle repairs and servicing
7507	Vehicle licences
7508	Congestion Charges
7509	Mileage Claims
7550	Scale Charges
7604	Insurance
7605	Refreshments
7606	Sundry Expenses
7700	Bank Interest Paid
7701	Bank Charges
7702	Currency Charges
7703	Loan Interest Paid
7800	Gross Wages
7802	Organisers Remuneration
7803	Staff Salaries
7804	Wages - Regular

Nominal code	Nominal name
7805	Wages - Casual
7806	Employers NI
7807	Employers Pensions
7808	Recruitment Expenses
7809	Adjustments
7810	SSP Reclaimed
7900	Legal Fees
7901	Audit Fees
7902	Accountancy Fees
7903	Consultancy Fees
7904	Professional Fees
7905	HP Interest
7906	Exchange Rate Variance
7907	Credit 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
8206	Cash Register Discrepancies
9001	Taxation
9998	Suspense Account
9999	Mispostings Account

Charity / non-profit organisation chart of accounts (Ireland)

This is the Chart of Accounts generated when you select the Charity/Non-Profit Organisation during ActiveSetup and when your computer's Windows Location is set to Ireland.

Nominal code	Nominal name
0010	Property
0011	Property 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 of Miscellaneous goods
1002	Bar Stocks
1100	Debtors Control
1101	Tax Refunds Due
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	Building Society Account
1230	Petty Cash
1235	Cash Register
1240	Company Credit Card

Nominal code	Nominal name
1250	Credit Card Receipts
1300	Investment in Shares
1310	Investment in Stocks
1320	Investment in Unit Trusts
1400	Other Investments
2100	Creditors Control Account
2101	Sundry Creditors
2102	Other Creditors
2109	Accruals
2200	VAT on Vatable Sales
2201	VAT on Vatable Purchases
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 and Leases
2320	Corporation Tax
2330	Mortgages
3000	Capital Account
3100	Funds Brought Forward
3200	Surplus / Deficit of Funds
3300	Restoration Fund
4000	Grants Received

Nominal code	Nominal name
4002	Subscriptions Received
4004	Income-Fund Raising Activity
4005	Income - Functions
4006	Bar Income
4009	Discounts Allowed
4050	Donations Received
4060	Bequests and Legacies Received
4100	Covenanted Income
4101	Tax Credit - Covenanted Income
4200	Sales of Assets
4400	Credit Charges (Late Payments)
4500	Dividends Received
4510	Tax Credit - Dividends Received
4600	Interest Received
4900	Miscellaneous Income
4901	Royalties Received
4902	Commissions Received
4903	Insurance Claims
4904	Rent Income
5000	Goods Purchased for Resale
5002	Miscellaneous Purchases
5006	Bar Stocks Purchases
5009	Discounts Taken
5100	Fund Raising Costs
5110	Function Costs
5200	Opening Stock

Nominal code	Nominal name
5201	Closing Stock
5202	Local Projects
6000	Direct Labour Salaries
6010	Direct Labour Wages
6020	Direct Labour Nat Insurance
6030	Direct Labour Pension Costs
6900	Miscellaneous Expenses
7000	Gross Wages
7002	Organisers 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

Nominal code	Nominal name
7300	Vehicle Fuel
7301	Vehicle repairs and servicing
7302	Vehicle licences
7303	Vehicle Insurance
7304	Miscellaneous Motor Expenses
7305	Congestion Charges
7306	Mileage Claims
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	Computer and Software
7553	Mobile Charges
7600	Legal Fees
7601	Audit Fees
7602	Accountancy Fees
7603	Consultancy Fees

Nominal code	Nominal name
7604	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
7907	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

Nominal code	Nominal name
8204	Insurance
8205	Refreshments
8206	Cash Register Discrepancies
8250	Sundry Expenses
9001	Taxation
9998	Suspense Account
9999	Mispostings Account

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