

Income	Fees Interest Reimbursed expenses Rents Sales
Cost of sales	Commissions Dec/(Inc) in stocks Direct labour Other Purchases Subcontractor costs
Expenses	Accountants fees Advertising and PR Amortisation of goodwill Bad debts Bank charges Bonuses Cleaning Consultancy fees Couriers Depreciation Electricity Employer's NI Entertaining Equipment expensed Exchange diff's & charges Hire of equipment Info & publications Insurance - motor Insurance - other Insurance - professional indemnity Insurance - property Interest Interest - HP and leases Legal and professional Loss/profit on sale of FA Management fees Motor expenses Pensions Postage Rates Recruitment fees Rent Repairs and maintenance Service charges Software Solicitors fees Staff training & welfare Stationery and printing Subscriptions Sundry expenses Telephone and fax Temporary staff Travel and subsistence Use of home Wages and salaries Water rates/charges Write backs/discounts Write offs/discounts