

**Test Alternative Year end
Nominal Accounts**

Code	Description	SOFA heading	Report group
Income			
100	Planned Giving - Gift aided	Voluntary Giving	
101	Bank	Voluntary Giving	
102	Parish Giving Scheme	Voluntary Giving	
103	Envelopes	Voluntary Giving	
120	Planned Giving - Non-Gift aided	Voluntary Giving	
121	Bank - Other	Voluntary Giving	
122	Parish Giving Scheme - Non-Gift aided	Voluntary Giving	
123	Envelopes	Voluntary Giving	
130	Service collections	Voluntary Giving	
131	Card	Voluntary Giving	
132	Cash	Voluntary Giving	
140	Other donations	Voluntary Giving	
141	Donations	Voluntary Giving	
142	Appeals	Voluntary Giving	
143	Offertory Box	Voluntary Giving	
144	Other	Voluntary Giving	
150	Gift Aid recovered	Voluntary Giving	
151	Gift Aid	Voluntary Giving	
152	GADS	Voluntary Giving	
160	Legacies	Voluntary Giving	
170	Grants	Voluntary Giving	
171	Building grants	Voluntary Giving	
172	VAT recovered	Voluntary Giving	
200	Fundraising	Activities for generating funds	
300	Investment income	Income from investments	
301	Bank interest	Income from investments	
302	Dividends	Income from investments	
303	Profit/(loss) on sale of investments	Income from investments	
304	Rent/hire income	Income from investments	
400	PCC Fees income	Church activities	
401	Weddings	Church activities	
402	Funerals	Church activities	
403	Charges such as heating, bells etc	Church activities	
410	Trading activities	Church activities	
411	Parish magazine advertising/sales	Church activities	
500	Other income	Other incoming resources	
501	Insurance receipts	Other incoming resources	
502	Sundry income	Other incoming resources	

Code	Description	SOFA heading	Report group
Expenditure			
1000	Fundraising costs	Costs of generating funds	
1001	Resources	Costs of generating funds	
1002	Refreshments	Costs of generating funds	
1003	Hire of equipment	Costs of generating funds	
1100	Mission Giving and donations	Church Activities	
1101	Donations - Registered Charities	Church Activities	
1102	Donations - other	Church Activities	
1103	Local assistance	Church Activities	
1200	Parish Share	Church Activities	
1300	Staff/ Benefice costs	Church Activities	
1301	Administration support	Church Activities	
1302	Assistant/visiting Clergy costs	Church Activities	
1303	Organist	Church Activities	
1400	Clergy and staff expenses	Church Activities	
1401	Travel costs	Church Activities	
1402	Other costs	Church Activities	
1500	Mission and Evangelism Costs	Church Expenses	
1501	Local outreach costs	Church Expenses	
1502	Childrens gifts	Church Expenses	
1600	Church running expenses	Church Expenses	
1601	Maintenance - Church	Church Expenses	
1602	Maintenance - Churchyard/cemetery	Church Expenses	
1603	Maintenance - Other Church buildings	Church Expenses	
1604	Service expenses	Church Expenses	
1605	Office costs	Church Expenses	
1606	Insurance	Church Expenses	
1607	Music costs	Church Expenses	
1608	Auditors fees	Church Expenses	
1700	Church Utility Bills	Church Expenses	
1701	Electricity	Church Expenses	
1702	Water	Church Expenses	
1703	Gas	Church Expenses	
1704	Heating Oil	Church Expenses	
1800	Costs of trading	Church Expenses	
1801	Magazine printing and distribution costs	Church Expenses	
1802	Licences	Church Expenses	
1803	Other trading costs	Church Expenses	
1900	Major repairs to Church Building	Major Capital Expenditure	
2000	Major repairs to other Church Property	Major Capital Expenditure	
2001	Hall	Major Capital Expenditure	
2002	Clergy Housing	Major Capital Expenditure	

Code	Description	SOFA heading	Report group
2003	Grounds	Major Capital Expenditure	
2100	New Building Works	Major Capital Expenditure	
2101	Church	Major Capital Expenditure	
2102	Hall	Major Capital Expenditure	
2103	Other	Major Capital Expenditure	
2200	Other expenses	Other expenditure	
2201	Bank charges	Other expenditure	
2202	Sundry expenses	Other expenditure	
Current Asset			
Debtors			
Z05	Accounts Receivable		Debtors
Liability			
Agency Accounts			
6699	Agency collections Third Party Collections		Liabilities
Creditors: Amounts Falling Due In One Year			
Z04	Accounts Payable		Liabilities
Reserve			
Reserves			
Z01	Starting balances		Reserves
Z02	Gains/(losses) on investment assets		Reserves
Z03	Gains/(losses) on reval of fixed assets		Reserves