

Restaurant chart of accounts

A ready-to-adapt chart for an independent full-service restaurant with a bar, 60 to 120 seats.

How to use it

1. Delete the accounts you will never post to, and add sub-accounts only when a real question needs one.
2. Keep the pairs: every sales account in the 4000s has a cost account in the 5000s ending in the same digits.
3. Tips, service charge held for staff, gift cards, deposits and VAT are liabilities, never sales.
4. Book sales gross. Card fees and delivery commission are expenses in the 7000s.
5. Running more than one site? Keep one chart and tag each transaction with its location.
6. In Germany, France and Spain, set these categories up as sub-accounts under the national chart (SKR 03 or SKR 04, the plan comptable général, the plan general de contabilidad).

NO.	ACCOUNT	NORMAL BALANCE	WHAT GOES IN IT
1000 to 1999 Assets			Balance sheet
1010	Cash in tills and safe	Debit	Notes and coins held on site, including till floats. Counted at every close.
1020	Main bank account	Debit	The operating account that card payouts land in and suppliers are paid from.
1030	Tax reserve account	Debit	A separate account where VAT or sales tax and payroll taxes are set aside until they are due.
1110	Card clearing	Debit	Card takings waiting to be paid out by the processor. Should return to zero after each payout.
1120	Delivery platform clearing	Debit	Delivery sales waiting for the platform's payout. Use one sub-account per platform.
1130	Third-party vouchers receivable	Debit	Vouchers sold by gift and deal companies, redeemed by guests and not yet paid to you.
1210	Food stock	Debit	Value of food on hand at the last stock count.
1220	Beverage stock	Debit	Value of wine, beer, spirits and soft drinks on hand at the last stock count.
1310	Prepaid insurance and licences	Debit	Annual costs paid in advance and released to expenses month by month.
1320	Rent deposit	Debit	Deposit held by the landlord, returned at the end of the lease.
1510	Kitchen equipment	Debit	Ovens, fridges, dishwashers and other kitchen equipment above your capitalisation threshold.
1520	Furniture and fittings	Debit	Tables, chairs, bar fit-out, lighting and decoration.
1530	POS and IT hardware	Debit	Tablets, card readers, printers, screens and network equipment.

NO.	ACCOUNT	NORMAL BALANCE	WHAT GOES IN IT
1590	Accumulated depreciation	Credit	Total depreciation charged against fixed assets to date. Reduces their book value.

2000 to 2999 Liabilities

Balance sheet

2010	Suppliers payable	Credit	Supplier invoices received and not yet paid.
2110	VAT or sales tax payable	Credit	Tax collected from guests, less tax reclaimable on purchases, owed to the tax authority.
2120	Payroll taxes payable	Credit	Employee and employer payroll taxes and social security withheld and not yet paid over.
2130	Wages payable	Credit	Net wages earned by staff and not yet paid.
2210	Tips payable to staff	Credit	Card tips collected from guests and owed to staff until they are paid out. Never revenue.
2220	Service charge to distribute	Credit	Service charge held for staff, where your policy and local rules treat it as theirs.
2310	Gift cards outstanding	Credit	Gift cards sold and not yet redeemed. Becomes a sale when the card is spent.
2320	Booking and event deposits	Credit	Deposits taken for future bookings and events. Becomes a sale when the event happens.
2410	Company credit card	Credit	Balance owed on business credit cards.
2510	Equipment finance	Credit	Amount outstanding on equipment loans and hire purchase.
2520	Bank loan	Credit	Amount outstanding on bank loans.

3000 to 3999 Equity

Balance sheet

3010	Owners' capital	Credit	Money the owners have put into the business.
3020	Owners' drawings	Debit	Money the owners have taken out, other than salary.
3900	Retained earnings	Credit	Profit from previous years kept in the business.

4000 to 4999 Sales

P&L

4010	Food sales	Credit	Net food sales, excluding VAT or sales tax. Paired with 5010.
4020	Wine sales	Credit	Net wine sales by the glass and bottle. Paired with 5020.
4030	Beer and cider sales	Credit	Net draught and bottled beer and cider sales. Paired with 5030.
4040	Spirits and cocktail sales	Credit	Net spirits and cocktail sales. Paired with 5040.
4050	Soft drinks and coffee sales	Credit	Net soft drinks, juices, water, coffee and tea. Paired with 5050.
4110	Delivery and takeaway sales	Credit	Gross delivery and takeaway sales at the price the guest paid, before platform commission.
4210	Private events and venue hire	Credit	Private dining, events, room hire and minimum-spend shortfalls.
4310	Retail and merchandise	Credit	Bottles, sauces, merchandise and other goods sold to take home. Paired with 5310.
4910	Discounts and comps	Debit	Discounts and complimentary items, recorded as negative sales so gross sales stay visible.

NO.	ACCOUNT	NORMAL BALANCE	WHAT GOES IN IT
5000 to 5999 Cost of sales			P&L
5010	Food cost	Debit	Food purchases adjusted for the change in food stock. Staff meals go to 6130.
5020	Wine cost	Debit	Wine purchases adjusted for the change in wine stock.
5030	Beer and cider cost	Debit	Beer and cider purchases adjusted for the change in stock.
5040	Spirits cost	Debit	Spirits and cocktail ingredient purchases adjusted for the change in stock.
5050	Soft drinks and coffee cost	Debit	Soft drinks, coffee, tea and mixers adjusted for the change in stock.
5110	Takeaway packaging	Debit	Containers, bags and cutlery for takeaway and delivery. Rises and falls with the number of orders.
5310	Retail and merchandise cost	Debit	Cost of goods sold to take home.
6000 to 6999 Labour			P&L
6010	Kitchen wages	Debit	Gross wages for chefs, cooks, porters and kitchen staff.
6020	Front-of-house wages	Debit	Gross wages for servers, bartenders, hosts and runners. Excludes tips paid out.
6030	Management salaries	Debit	Gross salaries for the general manager, assistant managers and head chef if salaried.
6110	Employer payroll taxes and social security	Debit	The employer's share of payroll taxes and social security contributions.
6120	Pensions and benefits	Debit	Employer pension contributions, health cover and other benefits.
6130	Staff meals	Debit	Cost of food given to staff on shift, taken out of food cost.
6210	Recruitment and training	Debit	Job adverts, agency fees, courses and certificates.
7000 to 7999 Operating expenses			P&L
7010	Card processing fees	Debit	Processor fees on card payments. Book sales gross and the fee here.
7020	Delivery platform commission	Debit	Commission and fees charged by delivery platforms. Use one sub-account per platform.
7110	Marketing and advertising	Debit	Online ads, printed menus and flyers, photography, agency fees and promotions.
7210	Gas, electricity and water	Debit	Utility bills for the premises.
7310	Repairs and maintenance	Debit	Equipment servicing, call-outs and building repairs.
7320	Cleaning supplies and chemicals	Debit	Detergents, sanitiser, dishwasher chemicals and cleaning contracts.
7330	Smallwares and breakage	Debit	Glassware, crockery, cutlery and small utensils, including replacements.
7340	Linen and laundry	Debit	Tablecloths, napkins, aprons and laundry service.
7410	Software subscriptions	Debit	POS, accounting, booking, scheduling and other software.

NO.	ACCOUNT	NORMAL BALANCE	WHAT GOES IN IT
7510	Accounting and legal fees	Debit	Bookkeeper, accountant, payroll bureau and legal advice.
7520	Licences and permits	Debit	Alcohol, music, outdoor seating and other licences. If paid a year in advance, book to 1310 and release one month at a time.
7610	Insurance	Debit	Property, liability and business interruption insurance.
7910	Music and entertainment	Debit	Live music, DJs and music licensing not covered elsewhere.
8000 to 8999 Occupancy and below the line			P&L
8010	Rent	Debit	Rent for the premises.
8020	Property taxes and landlord charges	Debit	Business rates or property taxes, and service charges billed by the landlord.
8030	Equipment leases	Debit	Leased equipment such as dishwashers, coffee machines and ice machines.
8110	Depreciation	Debit	The monthly charge for fixed assets wearing out. Credited to 1590.
8210	Interest	Debit	Interest on loans, equipment finance and overdrafts.
8910	Income or corporation tax	Debit	Tax on the business's profit.

A starting point, not tax or accounting advice. Check the structure with your accountant before you set it up.

Full guide: www.tableview.com/blog/restaurant-chart-of-accounts/