

Action	DR/CR	Nominal Code	Description
Parents' Association/Council Fundraising Income (Non-Capital)	DR	1820	Parents' Association Bank Account
	CR	3700	Income from Parents Association

Fundraising expenses incurred are treated as follows:

Action	DR/CR	Nominal Code	Description
Parents' Association/Council Fundraising	DR	4925	Unrestricted school fund raising expenditure
Expenditure (Non-Capital)	CR	1820	Parents Association Bank Account