

Accounts List [Summary]

Account	Tax Code
1-0000 ASSETS	
1-1000 Current Account UFS [A1]	
1-1110 Operating UFS#1	N-T
1-1120 Operating UFS#2	N-T
1-1130 Petty Cash Float #1	N-T
1-1160 Cash Clearing Accounts [A1]	
1-1161 Undeposited Funds	N-T
1-1162 Electronic Clearing Account	N-T
1-1163 Payroll Clearing Account	N-T
1-1165 Unallocated Transactions	N-T
1-1170 Current Account non-UFS [A1A]	
1-1171 Bank xxx#1	N-T
1-1172 Bank xxx#2	N-T
1-1200 Ministers' Benefit Accs [A2]	
1-1210 Minister1 Bank#XXXX	N-T
1-1220 Minister2 Bank#XXXX	N-T
1-1250 Minister Housing Ac#	N-T
1-2000 Fixed Assets	
1-2100 Land [A3]	
1-2110 Church Grounds	CAP
1-2120 The Vacant Lot	CAP
1-2200 Building & Contents [A4]	
1-2210 Church Sanctuary	CAP
1-2220 Main Halls	CAP
1-2230 Manse #1	CAP
1-2240 Manse #2	CAP
1-2310 Contents Church Sanct	CAP
1-2320 Contents Halls	CAP
1-2330 Contents Manse#1	CAP
1-2340 Contents Manse #2	CAP
1-2350 Contents Office	CAP
1-4000 Investments	
1-4100 UFS Accounts [A5]	
1-4110 UFS Investment A/c #1	N-T
1-4200 Other Fin Institutns [A6]	
1-4210 Non-UFS Investment A/c #1	N-T
1-4300 Savings Asset Repl	
1-4310 SAR at UFS [A7]	N-T
1-4320 SAR non-UFS [A7A]	N-T
1-4400 Savings Prop Refurb	
1-4410 Prop Refurb at UFS [A8]	N-T
1-4420 Prop Refurb non-UFS [A8A]	N-T
1-4500 Invest Sale Proceeds [A9]	
1-4510 Invest Sale Proceeds UFS	N-T
1-4600 Invest Shares Bonds [A10]	
1-4610 Invest Shares & Bonds	N-T
1-5100 Debtors [A11]	
1-5110 Accounts Receivable	N-T
1-5120 Deposits with Suppliers	N-T
1-6000 Other Assets [A12]	
1-6100 Motor Vehicles	CAP
1-6200 Play Equipment/ground	CAP
1-6300 Furniture	CAP
1-6400 Computers	CAP
1-6900 Depreciation Other Assets[A12A]	N-T
2-0000 LIABILITIES	
2-1000 Borrowings	
2-1100 Loans UFS [L1]	
2-1110 UFS Loan A/c #1	N-T
2-1120 UFS Loan A/c #2	N-T
2-1200 Other Fin Institutns [L2]	

Accounts List [Summary]

Account	Tax Code
2-1210 Fund Account #1	N-T
2-1220 Fund Account #2	N-T
2-1500 Minister BExp Liability [L3]	
2-1510 Minister1 Benefit Liability	N-T
2-1520 Minister2 Benefit Liability	N-T
2-1530 Minister MEA#3	N-T
2-1540 Minister MEA #4	N-T
2-1550 Min Housing Exp Liability	N-T
2-2000 Provision Staff Entitlmts [L4]	
2-2110 Provn for Annual & Sick Leave	N-T
2-2120 Provn for LSL	N-T
2-4000 Creditors [L5]	
2-4110 Accounts Payable	N-T
2-4120 Accruals	N-T
2-4130 Deposits from Debtors	N-T
2-5000 Other Liabilities [L6]	
2-5100 Tax Summary	
2-5110 GST Collected	N-T
2-5120 GST Paid	N-T
2-5130 Withholding Taxes	N-T
2-5140 PAYG Payable	N-T
2-5200 UCA Payroll Funds Payable	
2-5210 UCA Beneficiary Fund Payable	N-T
2-5220 Support Fund Levy Payable	N-T
2-5300 Superannuation Payable	N-T
2-5400 Workers Compensation Payable	N-T
2-5500 Donations/Missions Payable	
2-5510 UCA Living is Giving Payable	N-T
2-5520 Missions to xx1 Payable	N-T
2-5530 Missions to xx2 Payable	N-T
2-5540 Donations to xx1 Payable	N-T
2-5550 Donations to xx2 Payable	N-T
3-0000 RETAINED FUNDS	
3-1100 Accumulated Funds [RF1]	
3-1110 Accum Buildings/Land	N-T
3-1120 Surplus/Deficit Prop Disposal	N-T
3-1130 Asset Revaluation Reserve	N-T
3-1140 Accum General Funds	N-T
3-1200 Current Surplus/deficit (RF2)	N-T
3-9999 Historical Balancing	N-T
4-0000 INCOME	
4-1000 Ministry & Missions Income	
4-1100 Congregation Offerings [R1]	
4-1110 Congregation xam	N-T
4-1120 Congregation xam	N-T
4-1130 Congregation xpm	N-T
4-1140 Congregation xxpm	N-T
4-1150 Congregation "culture"	N-T
4-1190 Presbytery Levies Income [R1A]	N-T
4-1200 Wider Work Donations [R2]	
4-1210 Received for UCA Organisations	N-T
4-1220 Received for NonUCA Organistns	N-T
4-2000 Other M&M Receipts	
4-2100 Synod Grants/Reimburs [R3]	N-T
4-2200 Other Synod Sources [R4]	N-T
4-2210 Canberra Investmt Grant [R4A]	N-T
4-2250 Government Grants [R5]	GST
4-2310 Donations Non-UCA [R8]	N-T
4-2350 Mission Income [R13]	N-T
4-3000 Interest Income	
4-3100 Interest Non-UCA sources [R6]	FRE
4-3200 Interest UFS Invest [R7]	N-T
4-4000 Property Leasing Income	
4-4100 Surplus on Asset Sales [R9]	GST

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Account	Tax Code
4-4200 Property Income [R10]	
4-4210 Use of Church/sanctuary	GST
4-4220 Halls	GST
4-4230 Commercial Properties	GST
4-4240 Residential Properties	N-T
4-4300 Discounts Property Lease [R10A]	N-T
4-5000 Other Income	
4-5100 Bequest Income [R11]	FRE
4-5200 Other Income [R12]	
4-5210 Fundraising Income (Net)	FRE
4-5220 Insurance Claims	GST
4-5230 Legacies	N-T
4-5240 GST Recovered on MEA	N-T
5-0000 Cost Of Sales	
6-0000 EXPENSES	
6-1000 Staff Costs	
6-1100 Ministry Stipends Payroll [P1]	
6-1110 Ministry Stipends & Allowances	N-T
6-1111 Ministry Superannuation	N-T
6-1115 Payroll Visit Preacher/Speaker	N-T
6-1116 NonPayrollVisitPreacherSpeaker	FRE
6-1120 UCA Payroll Funds Exp	N-T
6-1140 Housing Allowance [P1A]	N-T
6-1150 Support Staff Salaries [P2]	
6-1151 Support Staff Salaries & Wages	N-T
6-1152 Honorariums (Paymt Summ)	N-T
6-1160 Support Staff Superann [P2A]	N-T
6-1170 Workers Compensation [P2B]	N-T
6-1190 Volunteer Reimbursement [P3]	GST
6-1200 Reimburs minister costs [P3A]	N-T
6-2000 Property Related Costs	
6-2050 Consultants & Contractors [P4]	GST
6-2100 Rent [P5]	GST
6-2200 General Maintenance [P6]	
6-2210 'Handyman' repairs	GST
6-2220 Painting	GST
6-2230 Electrical Repairs	GST
6-2240 Plumbing Repairs	GST
6-2250 Cleaning & Waste Removal	GST
6-2260 Replacement Fittings	GST
6-2270 Agency Mgmt Fees	GST
6-2299 Property Overheads	
6-2300 Provn for Prop Refurb [P7]	N-T
6-2301 Property Insurance [P8]	GST
6-2410 Electricity & Gas [P9]	GST
6-2420 Water Rates [P10]	FRE
6-2430 Council Rates [P11]	FRE
6-2440 Property Management [P11A]	GST
6-3000 Mission Costs & Giving	
6-3100 UCA Living is Giving [P12]	N-T
6-3200 Other UCA Organisations [P13]	FRE
6-3300 Presbytery Levies [P14]	N-T
6-3400 Non UCA Organisations [P15]	FRE
6-3500 Local Mission Support [P15A]	GST
6-3600 Overseas Mission Support [P15B]	GST
6-3700 Mission Education Exps [P15C]	GST
6-3800 Fundraising Costs [P15D]	GST
6-4000 Administration & Congregation	
6-4009 Admin & Office	
6-4010 Audit Fees [P16]	GST
6-4015 Professional Services [P16A]	GST
6-4020 Banking Services [P17]	FRE
6-4030 Deprec Non-Prop Assets [P18]	N-T
6-4040 Repairs Maint non-propty [P19]	GST

Accounts List [Summary]

Account	Tax Code
6-4041 Motor Vehicle Exps (P19A)	
6-4042 MV Rego & Insur (Job#)	GST
6-4043 MV Maintenance (Job#)	GST
6-4044 MV Petrol Tolls Parking	GST
6-4050 General Insur non propy [P20]	GST
6-4060 Interest Expense [P21]	FRE
6-4070 Stationery & Printing [P22]	GST
6-4080 Telecommunications [P23]	GST
6-4090 Postage & Courier [P24]	GST
6-4500 Other Expenses [P25]	
6-4510 Edu Materials (excl mission)	GST
6-4540 Fundraising Exps (Net)	FRE
6-5000 Congregation/Church Services	
6-5100 Fellowship Expenses [P26]	
6-5110 Worship & Music	GST
6-5120 Hospitality	GST
6-5130 Social Activities	GST
6-5200 Meeting Costs [P27]	GST
6-5300 Members' Training/confs [P28]	GST
8-0000 Income Generation Activity Inc	
8-1100 Sales & Services Income [R14]	GST
8-1900 less Discounts [R15]	GST
9-0000 Income Generation Activity Exp	
9-1100 Cost of Goods Sold [P31]	
9-1110 Direct Employment	
9-1111 Direct Wages	N-T
9-1112 Direct Superannuation	N-T
9-1113 Direct Workers Comp	N-T
9-1120 Direct Product Cost	
9-1121 Opening Stock	N-T
9-1122 + Purchases	GST
9-1123 less Closing Stock	N-T
9-2000 Business Development	
9-2100 Development & Review [P32]	GST
9-2200 Marketing Promo Networkg [P33]	GST
9-3000 Management Employment	
9-3100 Salaries & Wages [P34]	N-T
9-3200 Superannuation [P34A]	N-T
9-3300 Workers Comp	N-T
9-3800 Recruitment [P34B]	GST
9-4000 Administration [P35]	
9-4100 Office Expenses	GST
9-4300 Telecomms	GST
9-4500 Professional Services	
9-4510 Legal Services	GST
9-4530 IGA Insurance	N-T
9-5000 Occupancy [P36]	
9-5100 Rent	GST
9-5200 Utilities - Elect Gas Water	GST
9-5400 Maintenance	GST
9-7100 Bad Debts Written-off [P37]	N-T