

SAPAS Std FY15
 copyright Benkorp
 for SDS effective Jan2015

Accounts List [Summary]

Account	Tax Code
1-0000 ASSETS	
1-1000 Current assets	
1-1100 Bank Accounts	
1-1111 Bank GAB#1234	N-T
1-1112 Bank GAB#2	N-T
1-1160 Clearing Account	
1-1161 Undeposited Funds	N-T
1-1162 Unallocated Transactions	N-T
1-1163 Payroll Clearing	N-T
1-1164 Electronic Clearing Account	N-T
1-1170 Cash Floats	
1-1171 Office Petty Cash Float #1	N-T
1-1172 Stalls Petty Cash Float #	N-T
1-1200 Trust Accounts	
1-1210 Trust Ac GAB##	N-T
1-1800 Debtors	
1-1810 Receivable Accounts	N-T
1-1820 Staff Advances	N-T
1-1830 Prepayments	N-T
1-1835 Stock/Inventory	N-T
1-1840 Bonds	
1-1841 Rental Bond	N-T
1-1842 Suppliers' Deposits	N-T
1-1900 Ministerial Exp Accs	
1-1910 MEA #1 Bank Ac	N-T
1-1920 MEA #2 Bank Ac GAB##	N-T
1-2100 Investments Current Term	
1-2110 GAB Deposit Ac55	N-T
1-2120 Bank Short Term Deposit	N-T
1-2130 ACPT Client Fund - mkt value	N-T
1-3000 Non-current Assets	
1-3100 Land (at UCV)	
1-3110 Church	N-T
1-3120 Rectory #1	CAP
1-3130 Hall	N-T
1-3200 Buildings (at IRV)	
1-3210 Buildings - Church	CAP
1-3220 Buildings Ministers Residences	CAP
1-3230 Buildings Parish Hall Complex	CAP
1-3300 Building Contents (at IRV)	
1-3310 Contents Church Building	CAP
1-3320 Contents Ministers' Residences	CAP
1-3330 Contents Parish Halls	CAP
1-3340 Contents Parish Office in Hall	CAP
1-4000 Other Non-current Assets	
1-4100 Investments Non-current	
1-4110 GAB Deposit Ac1111	N-T
1-4120 Fixed Deposits Macq Bank#	N-T
2-0000 LIABILITIES	
2-1000 Current Liabilities	
2-1100 Accounts Payable	
2-1110 Regular Creditors	N-T
2-1120 Deposits Held for Customers	N-T
2-1121 Deposits Held for Activities	N-T
2-1150 Accruals	N-T
2-1200 Employee Liabilities	
2-1210 Superannuation Payable	N-T
2-1220 Holiday Pay Provision	N-T
2-1230 Long Service Leave Provision	N-T
2-1300 Taxes Summary	
2-1310 GST Collected	N-T
2-1320 GST Paid to Suppliers	N-T
2-1330 PAYG Payable	N-T
2-1400 Missions Deposits for On-paymt	
2-1410 Rec'd Donations for Missions	N-T
2-1420 Fundraising for Missions	N-T

Accounts List [Summary]

Account		Tax Code
2-1450	Paid to Missions (as received)	N-T
2-1900	Owed to Ministers re MEA	
2-1910	Owed to Minister #1 re MEA	N-T
2-1920	Owed to Minister #2 re MEA	N-T
2-2000	Non-current Liabilities	
2-2100	Bank Loans long term	
2-2110	Loan #xxxx	N-T
2-2120	Loan #xxxxx	N-T
2-2200	Parishioners' Loans	N-T
2-2300	Fin & Loans Brd Loans	N-T
3-0000	PARISH FUNDS	
3-1000	General Funds	
3-1100	Accumulated Funds	N-T
3-1200	Current Surplus/(Deficit)	N-T
3-1300	Use of Restricted Funds	
3-1310	Allocation of Restricted Funds	N-T
3-1320	Use of RF as spent	N-T
3-2100	Asset Revaluation Reserve	N-T
3-3100	Unrealised Gains Reserve	N-T
3-4000	Restricted Funds	
3-4110	Building Fund	N-T
3-4120	Organ Refurb Fund	N-T
3-4130	Youth Worker Fund	N-T
3-9999	Historical Balancing	N-T
4-0000	REVENUE	
4-1000	Offerings & Donations	
4-1100	Congregation Offerings	
4-1110	Congregation xam	N-T
4-1111	Congregation xam	N-T
4-1112	Congregation xam	N-T
4-1130	Congregation 'special'	N-T
4-1200	Donations for Parish excl prop	N-T
4-1300	Gifts Designated Buildings E	N-T
4-1400	Gifts Building Mtce Restricted	N-T
4-1500	Gifts "Other" Restricted Funds	N-T
4-3000	Property income	
4-3100	Lease Rentals Ei	
4-3110	Commercial Property Rentals Ei	GST
4-3115	Comml Outgoings Recharged Ei	GST
4-3120	Residential Rentals Ei	FRE
4-3125	Residl Outgoings Recharged Ei	FRE
4-3200	Licence Fees	GST
4-3300	Casual Booking Fees	GST
4-3400	Use of Church/Sanctuary	GST
4-3500	Sale Columbarium Niches	GST
4-4000	Grants E	
4-4100	Anglicare Grants E	N-T
4-4200	Regional Council Grants E	N-T
4-4300	Other Diocesan Funding E	N-T
4-4400	Govt Depts E	GST
4-4500	Local Govt Grants E	N-T
4-5000	Finance Income	
4-5100	Bank Interest Received	FRE
4-5200	Investment Interest Rec'd	FRE
4-5300	ACPT Client Fund Distrib	N-T
4-6000	Other Income	
4-6100	Insurance Claims Received E	N-T
4-6600	Sundry Receipts	
4-6610	GST refunds fm MEA	N-T
4-6620	Surplus on Asset Sales	N-T
4-6630	LSL Reimbursed by SDS	N-T
4-7000	Trading Activities Income	
4-7100	Ministry Events gross \$\$ Ei	FRE
4-7200	Fundraising Event Income Ei	
4-7210	Fundraising Sales gross \$\$ Ei	GST
4-7220	Fundraiser Tickets gross \$\$Ei	GST
4-7300	Ministry Activities (jobs)	
4-7310	Wedding Fees	FRE
4-7320	Funeral Fees	FRE

Accounts List [Summary]

Account	Tax Code
4-7330 Wedding & Funeral Extras	GST
4-8000 Receipts within Parish E	
4-8100 From churches within Parish E	N-T
4-8200 From funds within Parish E	N-T
5-0000	
6-0000 EXPENSES	
6-1000 Ministry Staffing	
6-1100 Stipends & Salaries	
6-1110 Ministers & Staff Musicians	N-T
6-1120 Locums Occasional Preachers	N-T
6-1150 MEA Entitlemts & Staff Allows	N-T
6-1200 Ministry Superann (excl PCR	N-T
6-1990 Parish Cost Recovery Charge	N-T
6-1995 Church Land Acquist Levy	N-T
6-2000 Resources for Ministry	
6-2100 Ministry Resources	
6-2110 Resource Materials	GST
6-2130 Seminars & Conferences	GST
6-2200 Resources for Worship	
6-2210 Sanctuary & Communion Supplies	GST
6-2220 Flowers & Decore Items	GST
6-2230 Worship books Music Pew sheets	GST
6-2300 Donations fm Parish Funds	
6-2310 Christian Organisations D	N-T
6-2315 Non-Christian Organisations	N-T
6-2330 To other Parish D	N-T
6-2340 Gifts and Testimonials	N-T
6-2350 Hospitality Exps	GST
6-2360 Poor Relief in Parish	N-T
6-3000 Parish Administration	
6-3100 Office Expenses	
6-3110 Telephones Communications	GST
6-3120 Print Stationery OfficeSupplys	GST
6-3130 Computer & Internet	GST
6-3140 Postage & Courier	GST
6-3150 Fares, Tolls & Parking	GST
6-3600 Administration Staffing*	
6-3610 Admin Salaries & Wages	N-T
6-3620 Admin Superannuation	N-T
6-3630 Workers Compensation	GST
6-5100 Professional services	
6-5110 Accounting Bkkppg Audit	GST
6-5120 Banking services	FRE
6-5130 Govt Charges	N-T
6-5140 Insurances	GST
6-5700 Advertising	
6-5710 Media Advert & Promo	GST
6-5720 Website Setup Maintenance	GST
6-5730 Advertising Collateral	GST
6-6000 Parish Property & Vehicles	
6-6100 Utilities	
6-6110 Electricity	GST
6-6120 Gas	GST
6-6130 Rates & Taxes	FRE
6-6200 Repairs & Maintenance	
6-6210 Electrical Repairs	GST
6-6220 Plumbing Repairs	GST
6-6230 Painting Repairs	GST
6-6240 'Handyman' Repairs	GST
6-6250 Replacement Items	GST
6-6260 Cleaning & Waste Removal	GST
6-6270 Landscaping/grounds care	GST
6-6300 Improvement Projects	GST
6-6400 Interest Paid	
6-6410 Interest Loan 2-2110	N-T
6-6500 Lease/Rent for Minister/s	N-T
6-6510 Minister/staff Moving Exps	GST
6-6600 Parish Vehicle Expenses	
6-6610 Regn & Insur	GST

Accounts List [Summary]

Account	Tax Code
6-6620 Vehicle Maintenance	GST
6-6630 Petrol/Fuel	GST
6-6640 Tolls & Parking	GST
6-6700 Loss on Sale of Assets	N-T
6-7000 Leased Property Exps for Inc Ee	
6-7100 Commercial Leased Property Exp	
6-7110 LPs Comm Electricity Gas	GST
6-7115 LPs Comm Water	FRE
6-7120 LPs Comm Rates & Taxes	GST
6-7125 LPs Comm Electrical Repairs	GST
6-7130 LPs Comm Plumbing Repairs	GST
6-7135 LPs Comm Painting	GST
6-7140 LPs Comm Handyman Repairs	GST
6-7145 LPs Comm Replacement Items	GST
6-7150 LPs Comm Cleaning & Waste	GST
6-7155 LPs Comm Landscaping/Grounds	GST
6-7156 LPs Comm Agency Mgmt Fees	GST
6-7160 LPs Comm Improvmt Projs	GST
6-7300 Residential Leased Property Exp	
6-7310 LPs Residl Electricity Gas	ITP
6-7315 LPs Residl Water	ITP
6-7320 LPs Residl Rates & Taxes	ITP
6-7325 LPs Residl Electrical Repairs	ITP
6-7330 LPs Residl Plumbing Repairs	ITP
6-7335 LPs Residl Painting	ITP
6-7340 LPs Residl Handyman Repairs	ITP
6-7345 LPs Residl Replacement Items	ITP
6-7350 LPs Residl Cleaning & Waste	ITP
6-7355 LPs Residl Landscaping/Grounds	ITP
6-7356 LPs Residl Agency Mgmt Fees	ITP
6-7360 LPs Residl Improvmt Projs	ITP
6-8000 Trading Activities Exps	
6-8140 Ministry Events Exps Ee	GST
6-8200 Fundraising Event Exps Ee	
6-8210 Cost of Items Sold Ee	GST
6-8220 Event for Tickets Exps Ee	GST
6-8300 Ministry Activities Exps	
6-8310 Wedding Exps for Fees	GST
6-8320 Funeral Exps for Fees	GST
6-8330 Wed Funl Extras Exps	GST
6-8900 Payments within Parish	
6-8910 Paid to other church in Parish	N-T

8-0000

9-0000