

*Code	*Reporting Name	*Type	*Tax Code	New GST Code
2000	I-01 Offerings	Revenue	BAS Excluded	
2001	I-01 Offerings - Loose	Revenue	BAS Excluded	
2002	I-01 Offerings - Envelopes	Revenue	BAS Excluded	
2003	I-01 Offerings - Direct transfers/electronic	Revenue	BAS Excluded	
2019	I-01 Offerings - End	Revenue	BAS Excluded	
2020	I-02 Retiring Offerings / Appeals	Revenue	GST Free income	BAS Excluded
2021	I-02 Retiring Offerings - Containers for Change	Revenue	GST Free Income	BAS Excluded
2022	I-02 Retiring Offerings / Appeals - e.g. Flood Appeal	Revenue	GST Free Income	BAS Excluded
2023	I-02 Retiring Offerings / Appeals - e.g. Uniting World	Revenue	GST Free Income	BAS Excluded
2039	I-02 Retiring Offerings / Appeals - End	Revenue	GST Free Income	BAS Excluded
2040	I-03 Synod / Presbytery Grants - Income from UCA Organisations	Revenue	GST Free Income	BAS Excluded
2041	I-03 Synod / Presbytery Strategic Grants - Income from UCA Organisations	Revenue	GST Free Income	BAS Excluded
2042	I-03 Synod / Presbytery Particular Function - Income from UCA Organisations	Revenue	GST Free Income	BAS Excluded
2043	I-03 Synod / Presbytery In Solidarity - Income from UCA Organisations	Revenue	GST Free Income	BAS Excluded
2044	I-03 Presbytery Core Funding Grants (Pres Only) - Income from UCA Organisations	Revenue	GST Free Income	BAS Excluded
2059	I-03 Synod / Presbytery Grants - Income from UCA Organisations - End	Revenue	GST Free Income	BAS Excluded
2060	I-04 Other UCA - Income from UCA Organisations	Revenue	GST Free Income	BAS Excluded
2061	I-04 Other UCA - Income from UCA Organisations -1	Revenue	GST Free Income	BAS Excluded
2062	I-04 Other UCA - Income from UCA Organisations -2	Revenue	GST Free Income	BAS Excluded
2063	I-04 Other UCA - Income from UCA Organisations -3	Revenue	GST Free Income	BAS Excluded
2079	I-04 Other UCA - Income from UCA Organisations -End	Revenue	GST Free Income	BAS Excluded
2080	I-05a JobKeeper & QLD Govt Grants	Revenue	BAS Excluded	
2081	I-05a Government Grants Federal/State/Local - with GST	Revenue	GST Free Income	GST on Income
2082	I-05a Government Grants Federal/State/Local - without GST	Revenue	GST Free Income	BAS Excluded
2083	I-05a Government Grants Federal/State/Local - 3	Revenue	GST Free Income	BAS Excluded
2088	I-05a Government Grants Federal/State/Local - End	Revenue	GST Free Income	BAS Excluded
2090	I-05b Non-Government Grants/Rebates - with GST	Revenue	GST Free Income	GST on Income
2099	I-05b Non-Government Grants/Rebates - without GST	Revenue	GST Free Income	BAS Excluded
2100	I-06 Income from other Non UCA Sources as a Donation or Gift	Revenue	GST Free Income	BAS Excluded
2101	I-06 Income from other Non UCA Sources - If taxable supply	Revenue	GST Free Income	GST on Income
2102	I-06 Income from other Non UCA Sources - If qualifies for GST Free Treatment	Revenue	GST Free Income	
2103	I-06 Income from other Non UCA Sources - 3	Revenue	GST Free Income	
2119	I-06 Income from other Non UCA Sources - End	Revenue	GST Free Income	
2120	I-07 Income from Ministerial Services	Revenue	BAS Excluded	GST Free Income
2121	I-07 Income from Ministerial Services - 1	Revenue	BAS Excluded	GST Free Income
2122	I-07 Income from Ministerial Services - 2	Revenue	BAS Excluded	GST Free Income
2123	I-07 Income from Ministerial Services - 3	Revenue	BAS Excluded	GST Free Income
2139	I-07 Income from Ministerial Services - End	Revenue	BAS Excluded	GST Free Income
2140	I-08 Interest Income - Other Financial Institutions (Banks etc.)	Revenue	GST Free Income	Input Taxed
2141	I-08 Interest Income - Other Financial Institutions (Banks etc.) - 1	Revenue	GST Free Income	Input Taxed
2142	I-08 Interest Income - Other Financial Institutions (Banks etc.) - 2	Revenue	GST Free Income	Input Taxed
2143	I-08 Interest Income - Other Financial Institutions (Banks etc.) - 3	Revenue	GST Free Income	Input Taxed
2159	I-08 Interest Income - Other Financial Institutions (Banks etc.) - End	Revenue	GST Free Income	Input Taxed
2160	I-09 UCIS Interest Income	Revenue	GST Free Income	BAS Excluded
2161	I-09 UCIS Interest Income - 2	Revenue	GST Free Income	BAS Excluded
2162	I-09 UCIS Interest Income - 3	Revenue	GST Free Income	BAS Excluded
2179	I-09 UCIS Interest Income - End	Revenue	GST Free Income	BAS Excluded
2180	I-10 Interest Income on MDF (Mission Development Fund) Accounts	Revenue	GST Free Income	BAS Excluded
2181	I-10 Interest Income on MDF (Mission Development Fund) Accounts -1	Revenue	GST Free Income	BAS Excluded
2182	I-10 Interest Income on MDF (Mission Development Fund) Accounts - 2	Revenue	GST Free Income	BAS Excluded
2183	I-10 Interest Drawdown of accrued interest on MDF (Mission Development Fund) Accounts	Revenue	GST Free Income	BAS Excluded
2199	I-10 Interest Drawdown of accrued interest on MDF (Mission Development Fund) Accounts - 1	Revenue	GST Free Income	BAS Excluded
2200	I-11 Distributions from Other UCA Accounts (Foundation Accounts etc)	Revenue	BAS Excluded	
2201	I-11 Distributions from Other UCA Accounts (Foundation Accounts etc) - 1	Revenue	BAS Excluded	
2202	I-11 Distributions from Other UCA Accounts (Foundation Accounts etc) - 2	Revenue	BAS Excluded	
2203	I-11 Distributions from Other UCA Accounts (Foundation Accounts etc) - 3	Revenue	BAS Excluded	
2219	I-11 Distributions from Other UCA Accounts (Foundation Accounts etc) - End	Revenue	BAS Excluded	
2220	I-12 Rental Income from Manse - Under Market Value	Revenue	GST Free Income	
2221	I-12 Rental Income from Manse at Market Rate	Revenue	GST Free Income	Input Taxed
2222	I-12 Rental Income from Manse - 2	Revenue	GST Free Income	Input Taxed
2223	I-12 Rental Income from Manse - 3	Revenue	GST Free Income	Input Taxed

2239	I-12 Rental Income from Manse - End	Revenue	GST Free Income	Input Taxed
2240	I-13 Other Rental Income - Under Market Value	Revenue	GST Free Income	
2241	I-13 Church Rental Income - at Market Value	Revenue	GST on Income	
2242	I-13 Hall Rental Income - Under Market Value	Revenue	GST Free Income	
2243	I-13 Hall Rental Income - at Market Value	Revenue	GST on Income	
2259	I-13 Other Rental Income - at Market Vale	Revenue	GST on Income	
2260	I-14 Bequest Income for a specific purpose	Revenue	GST Free Income	BAS Excluded
2261	I-14 Bequest Income - 1	Revenue	GST Free Income	BAS Excluded
2262	I-14 Bequest Income - 2	Revenue	GST Free Income	BAS Excluded
2263	I-14 Bequest Income - 3	Revenue	GST Free Income	BAS Excluded
2279	I-14 Bequest Income - End	Revenue	GST Free Income	BAS Excluded
2280	I-15 Special Purpose Fund Income (Presbytery Approved)- Religious Service	Revenue	GST Free Income	
2281	I-15 Special Purpose Fund Income (Presbytery Approved) - Gift	Revenue	GST Free Income	BAS Excluded
2282	I-15 Special Purpose Fund Income (Presbytery Approved) - non religious services	Revenue	GST Free Income	GST on Income
2299	I-15 Special Purpose Fund Income (Presbytery Approved) - non religious services	Revenue	GST Free Income	GST on Income
2300	I-16 Receipts for Congregation Sub-entities run by the Congregation - Religious Service	Revenue	GST Free Income	
2301	I-16 Receipts for Congregation Sub-entities - Non-Religious Service	Revenue	GST Free Income	GST on Income
2302	I-16 Receipts for Congregation Sub-entities - Separate entity with own ABN	Revenue	GST Free Income	BAS Excluded
2303	I-16 Receipts for Congregation Sub-entities - Separate entity with own ABN	Revenue	GST Free Income	BAS Excluded
2319	I-16 Receipts for Congregation Sub-entities - End	Revenue	GST Free Income	BAS Excluded
2320	I-17 Transfer from Mission Development Fund (MDF) (Presbytery endorsed)	Revenue	GST Free Income	BAS Excluded
2321	I-17 Transfer from Mission Development Fund (MDF) (Presbytery endorsed) - 1	Revenue	GST Free Income	BAS Excluded
2322	I-17 Transfer from Mission Development Fund (MDF) (Presbytery endorsed) - 2	Revenue	GST Free Income	BAS Excluded
2323	I-17 Transfer from Mission Development Fund (MDF) (Presbytery endorsed) - 3	Revenue	GST Free Income	BAS Excluded
2339	I-17 Transfer from Mission Development Fund (MDF) (Presbytery endorsed) - End	Revenue	GST Free Income	BAS Excluded
2340	I-18 Mission Activity receipts - Religious Service eg Youth Group	Revenue	BAS Excluded	GST Free Income
2341	I-18 Mission Activity receipts - Non religious services under 75% of cost	Revenue	BAS Excluded	GST Free Income
2342	I-18 Mission Activity receipts - e.g. Camps	Revenue	BAS Excluded	GST on Income
2343	I-18 Mission Activity receipts - e.g. Stalls & Market Days - above 75% of cost	Revenue	BAS Excluded	GST on Income
2344	I-18 Mission Activity receipts - e.g. Pie Drives - above 75% of cost	Revenue	BAS Excluded	GST on Income
2345	I-18 Mission Activity receipts - e.g. Movie Night	Revenue	BAS Excluded	GST on Income
2359	I-18 Mission Activity receipts - End	Revenue	BAS Excluded	GST on Income
2360	I-19 Income Generating / Business Activity Receipts	Revenue	GST on Income	
2361	I-19 Income Generating / Business Activity Receipts - Goods were donated to the church for sale	Revenue	GST on Income	GST Free Income
2362	I-19 Income Generating / Business Activity Receipts - Goods were rec. by the church at GST free supply	Revenue	GST on Income	GST Free Income
2363	I-19 Income Generating / Business Activity Receipts - Goods are being sold at below market value	Revenue	GST on Income	GST Free Income
2379	I-19 Income Generating / Business Activity Receipts - End	Revenue	GST on Income	
2400	CR-1 Proceeds from sale of land and building	Revenue	BAS Excluded	
2405	CR-2 Proceeds from sale of other assets	Revenue	BAS Excluded	GST on Income
2410	CR-3 Draw Down of Property Loan	Revenue	BAS Excluded	
2415	CR-4 Other Receipts	Revenue	BAS Excluded	GST on Income
2999	SUSPENSE FOR INCOME	Revenue	BAS Excluded	
4000	E-01 Ministerial Stipend	Expense	BAS Excluded	
4001.1	E-01 CEM - Ministerial Agent Stipend Payments	Expense	BAS Excluded	
4001.2	E-01 CEMT - Ministerial Agent Stipend Payments	Expense	BAS Excluded	
4001.3	E-01 SAAP - Ministerial Agent Stipend Payments	Expense	BAS Excluded	
4001.4	E-01 LSL - Ministerial Agent Stipend Payments	Expense	BAS Excluded	
4001.5	E-01 WorkCover Minister - Ministerial Agent Stipend Payments	Expense	BAS Excluded	
4001.6	E-01 Travel Minister - Ministerial Agent Stipend Payments	Expense	BAS Excluded	
4002	E-01 Minister Super - Ministerial Agent Stipend Payments	Expense	BAS Excluded	
4003	E-01 Ministerial Agent Stipend Payments - End	Expense	BAS Excluded	
4004	E-01 Ministerial Agent Stipend Payments	Expense	BAS Excluded	
4005	E-02 Housing Allowance	Expense	BAS Excluded	
4006	E-02 Housing - Rental of Residence	Expense	BAS Excluded	
4015	E-04 Admin Staff Salaries, Wages, Allowances, Honorariums	Expense	BAS Excluded	
4016	E-04 Admin Staff travel allowance	Expense	BAS Excluded	
4020	E-05 Admin Staff Superannuation	Expense	BAS Excluded	
4025	E-06 Other Employment related expenses - WorkCover Admin Staff	Expense	BAS Excluded	
4026	E-06 Other Employment related expenses - Payroll Service Fee Admin Staff	Expense	BAS Excluded	
4030	E-07 Honorariums	Expense	BAS Excluded	
4035	E-08 Shared Ministry Costs	Expense	BAS Excluded	
4040	E-09 Consultants/Contractors (Non-employees)	Expense	GST on Expenses	
4045	E-10 Rent Paid - Commercial	Expense	GST Free Expenses	GST on Expenses
4046	E-10 Rent Paid - Residential	Expense	GST Free Expenses	

4050	E-11 Repairs & Maintenance - Hall and Church	Expense	GST on Expenses	
4051	E-11 Repairs & Maintenance - Manse rented under the Market value or not rented at all	Expense	GST on Expenses	
4052	E-11 Repairs & Maintenance - Manse rented at Market Value	Expense	GST on Expenses	GST Free Expenses
4055	E-12 Insurance Premium - Buildings and Contents	Expense	BAS Excluded	
4056	E-12 Insurance Excess Paid	Expense	BAS Excluded	
4060	E-13 Electricity and Gas	Expense	GST on Expenses	
4065	E-14 Rates and Land Tax	Expense	GST Free Expenses	BAS Excluded
4066	E-14 Water Rates	Expense	GST Free Expenses	
4070	E-15 Property Management (Agent fee for property rented at Market Value)	Expense	BAS Excluded	GST Free Expenses
4075	E-15 Property Management - Church and Facilities	Expense	GST on Expenses	
4080	E-15 Property Management - Manse rented below market value	Expense	GST on Expenses	
4085	E-16 Other Property Related Costs	Expense	GST on Expenses	
4090	E-17 Synod Redress Abuse Recovery Scheme	Expense	BAS Excluded	
4091	E-18 Combined Presbytery Mission Pool	Expense	BAS Excluded	
4095	E-18 Contributions to other UCA Organisations	Expense	BAS Excluded	
4100	E-19a Payment of Appeals / Retiring Offerings monies collected (local/domestic)	Expense	BAS Excluded	
4103	E-19b Payment of Appeals / Retiring Offerings monies collected (International)	Expense	BAS Excluded	
4105	E-20 Local Mission Support	Expense	GST Free Expenses	GST on Expenses
4110	E-21 Overseas Mission Support	Expense	GST Free Expenses	GST on Expenses
4120	E-23 Mission Activity Costs	Expense	GST Free Expenses	GST on Expenses
4125	E-24 Audit / Review fees	Expense	GST on Expenses	
4130	E-25 Accounting and Legal Professional Fees	Expense	GST on Expenses	
4131	E-25 Synod Service Fees - Bookkeeping	Expense	GST Free Expenses	BAS Excluded
4135	E-26 Bank Charges	Expense	GST Free Expenses	
4136	E-26 Merchant Fees	Expense	GST on Expenses	
4140	E-27 Repairs & Maintenance - Non Property Assets	Expense	GST on Expenses	
4144	E-27 Repairs & Maintenance - Cleaning	Expense	GST on Expenses	
4145	E-27 Purchases Minor Equipment <\$1,000	Expense	GST on Expenses	
4146	E-27 Repairs & Maintenance - Other	Expense	GST on Expenses	
4150	E-28 Motor Vehicle Expenses	Expense	GST on Expenses	
4155	E-29 Insurance Premium - Non Property Assets	Expense	BAS Excluded	
4160	E-30 Stationery and Printing	Expense	GST on Expenses	
4165	E-31 Telephone and Internet	Expense	GST on Expenses	
4170	E-32 Computer and Software Costs	Expense	GST on Expenses	
4175	E-33 Postage and Courier	Expense	GST on Expenses	
4180	E-34 Other Administrative Costs	Expense	GST on Expenses	
4185	E-35 Interest Expense - Other Financial Institution Borrowings	Expense	GST Free Expenses	
4190	E-36 Interest Expense UCIS Borrowings	Expense	GST Free Expenses	
4195	E-37 Congregation Sub-entities Expense	Expense	BAS Excluded	
4200	E-38 Congregation Support Costs	Expense	BAS Excluded	GST on Expenses
4201	E-38 Funeral and Wedding Expenses	Expense	BAS Excluded	GST on Expenses
4205	E-39 Meeting, Conference, Committee Costs	Expense	GST on Expenses	
4210	E-40 Training and Conference Expenses	Expense	GST on Expenses	
4211	E-40 Mission Education Costs	Expense	GST Free Expenses	GST on Expenses
4215	E-41 Other Worship Costs	Expense	GST on Expenses	
4220	E-42 Income Generating / Business Activity Costs	Expense	GST on Expenses	
4599	SUSPENSE FOR EXPENSES	Expense	BAS Excluded	
4600	CP-10 Depreciation - Annual (if its your policy to depreciate)	Expense	BAS Excluded	
4601	CP-10 Balance of Asset Write Off - sale to = cash proceeds (offset CR 1-4)	Expense	BAS Excluded	
4700	Bank Revaluations	Expense	BAS Excluded	
4705	Unrealised Currency Gains	Expense	BAS Excluded	
4710	Realised Currency Gains	Expense	BAS Excluded	
6000	F-1 UCIS MSS Benefit Acc	Bank	BAS Excluded	
6001	F-1 UCIS Development Acc	Bank	BAS Excluded	
6002	F-1 UCIS Cash Management	Bank	BAS Excluded	
6003	F-1 UCIS Fixed Term Deposit	Bank	BAS Excluded	
6005	F-2 Other Financial Institution Accounts - 1	Bank	BAS Excluded	
6006	F-2 Other Financial Institution Accounts - 2	Bank	BAS Excluded	
6007	F-2 Other Financial Institution Accounts - 3	Bank	BAS Excluded	
6009	F-2 Petty Cash	Bank	BAS Excluded	
6010	F-3 Special Purpose Funds	Current Asset	BAS Excluded	
6020	F-4 UC Foundation	Bank	BAS Excluded	
6021	F-4 UC Foundation - 1	Bank	BAS Excluded	
6030	F-5 Mission Development Funds	Bank	BAS Excluded	
6031	F-5 Mission Development Funds 1	Bank	BAS Excluded	
6050	Rental Bond Paid Other Deposits	Current Asset	BAS Excluded	
6100	Accounts Receivable	Current Asset	BAS Excluded	
6200	Prepayment	Prepayment	BAS Excluded	
6300	Stock on Hand	Current Asset	BAS Excluded	
6510	Intangibles	Non-Current Asset	GST on Expenses	

6520	Intangibles - Amortisation	Non-Current Asset	BAS Excluded	
6600	CP-1 Purchase of Land and Buildings at Cost	Fixed Asset	BAS Excluded	
6601	CR-1 Less - Proceeds from sale of land	Fixed Asset	BAS Excluded	
6605	CP-2 Construction of Buildings	Fixed Asset	BAS Excluded	
6606	CR-1 Less - Proceeds from sale of buildings (6606)	Fixed Asset	BAS Excluded	
6610	CP-3 Property refurbishment	Fixed Asset	GST on Expenses	
6611	CR-1 Less - Proceeds from sale of buildings (6611)	Fixed Asset	BAS Excluded	
6615	CP-4 Other Capital Payments	Fixed Asset	BAS Excluded	GST on Expenses
6616	CR-2 Less - Proceeds from Sale of Other Capital Payments (Sale of e.g. Motor Vehicle, Plant & Equipment)	Fixed Asset	BAS Excluded	
6617	CP-5 Less - 15% Contribution to FDF	Fixed Asset	BAS Excluded	Delete this code
6618	CP-6 Less - Agent commission payments	Fixed Asset	BAS Excluded	
6640	CP-4 -Motor Vehicles	Fixed Asset	GST on Expenses	
6641	CP-10 - Less Accumulated Depreciation on Motor Vehicles	Fixed Asset	BAS Excluded	
6650	CP-4 -Plant & Equipment	Fixed Asset	GST on Expenses	
6651	CP-10 - Less Accumulated Depreciation on Plant & Equipment	Fixed Asset	BAS Excluded	
6660	CP-4 -Manse - Plant & Eq. (incl: Furniture and Fittings)	Fixed Asset	GST on Expenses	
6661	CP-10 - Less Accumulated Depreciation on Manse - Plant & Eq.	Fixed Asset	BAS Excluded	
6670	CP-4 - Office Equipment (incl: Mobile, computers software, desks etc)	Fixed Asset	GST on Expenses	
6671	CP-10 - Less Accumulated Depreciation on Office Equipment	Fixed Asset	BAS Excluded	
6680	CP-4 - Purchase Other assets	Fixed Asset	GST on Expenses	
6681	CP-10 - Less Accumulated Depreciation - Other Assets	Fixed Asset	BAS Excluded	
8000	Accounts Payable	Current Liability	BAS Excluded	
8001	Unpaid Expense Claims	Current Liability	BAS Excluded	
8200	GST	Current Liability	BAS Excluded	
8205	PAYG Withholding Payable	Current Liability	BAS Excluded	
8300	L-3 Loans Payable Master Card	Bank	BAS Excluded	
8310	Sub Entities (Receipts to I-16 Exps to E-37) Bank / Ledger Balance	Current Liability	BAS Excluded	
8311	Spare 3	Current Liability	BAS Excluded	
8312	Spare 4	Current Liability	BAS Excluded	
8313	Frontier Services	Current Liability	BAS Excluded	
8320	Spare 1	Current Liability	BAS Excluded	
8340	Spare 2	Current Liability	BAS Excluded	
8390	Rounding	Current Liability	BAS Excluded	
8500	L-1 UCIS Loans Payable	Non-current Liability	BAS Excluded	
8501	CP-7 - Less - Loan Principal Payments - UCIS Loans	Non-current Liability	BAS Excluded	
8510	L-2 Other Synod Loans Payable	Non-current Liability	BAS Excluded	
8511	CP-7 - Less - Loan Principal Payments - Synod Loans	Non-current Liability	BAS Excluded	
8520	L-3 Other financial institutions Loans Payable	Non-current Liability	BAS Excluded	
8521	CP-7 - Less - Loan Principal Payments - Other	Non-current Liability	BAS Excluded	
8700	SUSPENSE FOR BALANCE SHEET	Non-current Liability	BAS Excluded	
8770	Tracking Transfers	Non-current Liability	BAS Excluded	
9600	Retained Earnings	Equity	BAS Excluded	
9605	Historical Balancing Account	Equity	BAS Excluded	
9650	Carried Forward Losses	Equity	BAS Excluded	
9700	Opening Balance	Equity	BAS Excluded	
9800	Members Funds Introduced	Equity	BAS Excluded	
9850	Asset Revaluation Reserve	Equity	BAS Excluded	
9860	Other Reserves	Equity	BAS Excluded	