

*Code	Reporting Code	*Name	*Type	*Tax Code	Description
2000	REV.UDR.1	I-01 Offerings	Revenue	BAS Excluded	Offerings in loose form, pledged envelopes, electronic funds transfer and direct debit
2001	REV.UDR.1	I-01 Offerings - Loose	Revenue	BAS Excluded	Offerings in loose form
2002	REV.UDR.1	I-01 Offerings - Envelopes	Revenue	BAS Excluded	Offerings in pledged envelopes
2003	REV.UDR.1	I-01 Offerings - Direct transfers/electronic	Revenue	BAS Excluded	Offerings in electronic funds transfer and direct debit.
2019	REV.UDR.1	I-01 Offerings - End	Revenue	BAS Excluded	Offering from church services - End
2020	REV.UDR.2	I-02 Retiring Offerings / Appeals	Revenue	BAS Excluded	Appeals organised by and outside the congregation eg. Xmas Bowl, Flood Relief etc - Related exp E-19
2021	REV.UDR.2	I-02 Retiring Offerings - Containers for Change	Revenue	GST on Income	Appeals organised by and outside the congregation eg. Xmas Bowl, Flood Relief etc - Related exp E-19
2022	REV.UDR.2	I-02 Flood Appeal - Retiring Offerings / Appeals	Revenue	BAS Excluded	Appeals organised by and outside the congregation eg. Xmas Bowl, Flood Relief etc - Related exp E-19
2023	REV.UDR.2	I-02 Retiring Offerings / Appeals - 3	Revenue	BAS Excluded	Appeals organised by and outside the congregation eg. Xmas Bowl, Flood Relief etc - Related exp E-19
2039	REV.UDR.2	I-02 Retiring Offerings / Appeals - End	Revenue	BAS Excluded	Appeals organised End - Related expenses in E-19
2040	REV.UDR.3	I-03 Synod / Presbytery Grants - Income from UCA Organisations	Revenue	GST Free Income	UCA Combined Presbytery Mission Pool, Core funding, Project Funding, In Solidarity Grants
2041	REV.UDR.3	I-03 Synod / Presbytery Strategic Grants - Income from UCA Organisations	Revenue	GST Free Income	UCA Combined Presbytery Mission Pool, Core funding, Project Funding, In Solidarity Grants
2042	REV.UDR.3	I-03 Synod / Presbytery Particular Function - Income from UCA Organisations	Revenue	GST Free Income	UCA Combined Presbytery Mission Pool, Core funding, Project Funding, In Solidarity Grants
2043	REV.UDR.3	I-03 Synod / Presbytery In Solidarity - Income from UCA Organisations	Revenue	GST Free Income	UCA Combined Presbytery Mission Pool, Core funding, Project Funding, In Solidarity Grants
2044	REV.UDR.3	I-03 Presbytery Core Funding Grants (Pres Only) - Income from UCA Organisations	Revenue	GST Free Income	UCA Combined Presbytery Mission Pool, Core funding, Project Funding, In Solidarity Grants
2059	REV.UDR.3	I-03 Synod / Presbytery Grants - Income from UCA Organisations - End	Revenue	GST Free Income	Funding from other Congregations to support ministry e.g. Twinning Arrangements and Support
2060	REV.UDR	I-04 Other UCA - Income from UCA Organisations	Revenue	GST Free Income	Funding from other Congregations to support ministry e.g. Twinning Arrangements and Support
2061	REV.UDR	I-04 Other UCA - Income from UCA Organisations -1	Revenue	GST Free Income	Funding from other Congregations to support ministry e.g. Twinning Arrangements and Support
2062	REV.UDR	I-04 Other UCA - Income from UCA Organisations -2	Revenue	GST Free Income	Funding from other Congregations to support ministry e.g. Twinning Arrangements and Support
2063	REV.UDR	I-04 Other UCA - Income from UCA Organisations -3	Revenue	GST Free Income	Funding from other Congregations to support ministry e.g. Twinning Arrangements and Support
2079	REV.UDR	I-04 Other UCA - Income from UCA Organisations -End	Revenue	GST Free Income	Funding from other Congregations to support ministry e.g. Twinning Arrangements and Support
2080	REV.GRA.GOV	I-05a JobKeeper & QLD Govt Grants	Revenue	BAS Excluded	Grants received from all Government departments where there is a spending approval attached.
2081	REV.GRA.GOV	I-05a Government Grants Federal/State/Local - 1	Revenue	GST Free Income	Grants received from all Government departments where there is a spending approval attached.
2082	REV.GRA.GOV	I-05a Government Grants Federal/State/Local - 2	Revenue	GST Free Income	Grants received from all Government departments where there is a spending approval attached.
2083	REV.GRA.GOV	I-05a Government Grants Federal/State/Local - 3	Revenue	GST Free Income	Grants received from all Government departments where there is a spending approval attached.
2088	REV.GRA.GOV	I-05a Government Grants Federal/State/Local - End	Revenue	GST Free Income	Grants received from all Government departments where there is a spending approval attached.
2090	REV.GRA.NON.GOV	I-05b Non-Government Grants/Rebates	Revenue	GST Free Income	Grants received from all Government departments where there is a spending approval attached.
2099	REV.GRA.NON.GOV	I-05b Non-Government Grants/Rebates - End	Revenue	GST Free Income	Grants received from all Government departments where there is a spending approval attached.
2100	REV.OTH.COM	I-06 Income from other Non UCA Sources	Revenue	GST Free Income	All other income from other community groups not church related e.g. Sponsorships and donations
2101	REV.OTH.COM	I-06 Income from other Non UCA Sources - 1	Revenue	GST Free Income	All other income from other community groups not church related e.g. Sponsorships and donations
2102	REV.OTH.COM	I-06 Income from other Non UCA Sources - 2	Revenue	GST Free Income	All other income from other community groups not church related e.g. Sponsorships and donations
2103	REV.OTH.COM	I-06 Income from other Non UCA Sources - 3	Revenue	GST Free Income	All other income from other community groups not church related e.g. Sponsorships and donations
2119	REV.OTH.COM	I-06 Income from other Non UCA Sources - End	Revenue	GST Free Income	All other income from other community groups not church related e.g. Sponsorships and donations
2120	REV.TRA.SER	I-07 Income from Ministerial Services	Revenue	BAS Excluded	Service Inc e.g. funeral, wedding, community outreach, school ed'n, chaplaincy serv, missionary, appeals etc
2121	REV.TRA.SER	I-07 Income from Ministerial Services - 1	Revenue	BAS Excluded	Service Inc e.g. funeral, wedding, community outreach, school ed'n, chaplaincy serv, missionary, appeals etc
2122	REV.TRA.SER	I-07 Income from Ministerial Services - 2	Revenue	BAS Excluded	Service Inc e.g. funeral, wedding, community outreach, school ed'n, chaplaincy serv, missionary, appeals etc
2123	REV.TRA.SER	I-07 Income from Ministerial Services - 3	Revenue	BAS Excluded	Service Inc e.g. funeral, wedding, community outreach, school ed'n, chaplaincy serv, missionary, appeals etc
2139	REV.TRA.SER	I-07 Income from Ministerial Services - End	Revenue	BAS Excluded	Service Inc e.g. funeral, wedding, community outreach, school ed'n, chaplaincy serv, missionary, appeals etc

2140	REV.INV.INT	I-08 Interest Income - Other Financial Institutions (Banks etc.)	Revenue	GST Free Income	Interest received from funds invested with other financial institutions
2141	REV.INV.INT	I-08 Interest Income - Other Financial Institutions (Banks etc.) - 1	Revenue	GST Free Income	Interest received from funds invested with other financial institutions
2142	REV.INV.INT	I-08 Interest Income - Other Financial Institutions (Banks etc.) - 2	Revenue	GST Free Income	Interest received from funds invested with other financial institutions
2143	REV.INV.INT	I-08 Interest Income - Other Financial Institutions (Banks etc.) - 3	Revenue	GST Free Income	Interest received from funds invested with other financial institutions
2159	REV.INV.INT	I-08 Interest Income - Other Financial Institutions (Banks etc.) - End	Revenue	GST Free Income	Interest received from funds invested with other financial institutions
2160	REV.INV.INT	I-09 UCIS Interest Income	Revenue	GST Free Income	Interest received from UCIS e.g. from Cash Investment and Fixed Term accounts, Mutual Support Scheme
2161	REV.INV.INT	I-09 UCIS Interest Income - 2	Revenue	GST Free Income	Interest received from UCIS e.g. from Cash Investment and Fixed Term accounts, Mutual Support Scheme
2162	REV.INV.INT	I-09 UCIS Interest Income - 3	Revenue	GST Free Income	Interest received from UCIS e.g. from Cash Investment and Fixed Term accounts, Mutual Support Scheme
2179	REV.INV	I-09 UCIS Interest Income - End	Revenue	GST Free Income	Interest received from UCIS e.g. from Cash Investment and Fixed Term accounts, Mutual Support Scheme
2180	REV.NON	I-10 Interest Income/Drawdown of accrued interest on MDF (Mission Development Fund) Accounts	Revenue	GST Free Income	Drawdown of accrued interest on MDF accounts (Presbytery endorsed). Incl. Int capitalised if MDF on B/Sheet
2181	REV.NON	I-10 Interest Income/Drawdown of accrued interest on MDF (Mission Development Fund) Accounts -1	Revenue	GST Free Income	Drawdown of accrued interest on MDF accounts (Presbytery endorsed). Incl. Int capitalised if MDF on B/Sheet
2182	REV.NON	I-10 Interest Income/Drawdown of accrued interest on MDF (Mission Development Fund) Accounts - 2	Revenue	GST Free Income	Drawdown of accrued interest on MDF accounts (Presbytery endorsed). Incl. Int capitalised if MDF on B/Sheet
2183	REV.NON	I-10 Interest Income/Drawdown of accrued interest on MDF (Mission Development Fund) Accounts - 3	Revenue	GST Free Income	Drawdown of accrued interest on MDF accounts (Presbytery endorsed). Incl. Int capitalised if MDF on B/Sheet
2199	REV.NON	I-10 Interest Income/Drawdown of accrued interest on MDF (Mission Development Fund) Accounts - End	Revenue	GST Free Income	Drawdown of accrued interest on MDF accounts (Presbytery endorsed). Incl. Int capitalised if MDF on B/Sheet
2200	REV.INV.DIV	I-11 Distributions from Other UCA Accounts (Foundation Accounts etc)	Revenue	BAS Excluded	Distributions from Other UCA Accounts eg. UC Foundation Distribution
2201	REV.INV.DIV	I-11 Distributions from Other UCA Accounts (Foundation Accounts etc) - 1	Revenue	BAS Excluded	Distributions from Other UCA Accounts eg. UC Foundation Distribution
2202	REV.INV.DIV	I-11 Distributions from Other UCA Accounts (Foundation Accounts etc) - 2	Revenue	BAS Excluded	Distributions from Other UCA Accounts eg. UC Foundation Distribution
2203	REV.INV.DIV	I-11 Distributions from Other UCA Accounts (Foundation Accounts etc) - 3	Revenue	BAS Excluded	Distributions from Other UCA Accounts eg. UC Foundation Distribution
2219	REV.INV.DIV	I-11 Distributions from Other UCA Accounts (Foundation Accounts etc) - End	Revenue	BAS Excluded	Distributions from Other UCA Accounts eg. UC Foundation Distribution
2220	REV.INV.REN	I-12 Rental Income from Manse	Revenue	GST Free Income	Rental income received from a designated Manse not used by a Minister
2221	REV.INV.REN	I-12 Rental Income from Manse - 1	Revenue	GST Free Income	Rental income received from a designated Manse not used by a Minister
2222	REV.INV.REN	I-12 Rental Income from Manse - 2	Revenue	GST Free Income	Rental income received from a designated Manse not used by a Minister
2223	REV.INV.REN	I-12 Rental Income from Manse - 3	Revenue	GST Free Income	Rental income received from a designated Manse not used by a Minister
2239	REV.INV.REN	I-12 Rental Income from Manse - End	Revenue	GST Free Income	Rental income received from a designated Manse not used by a Minister
2240	REV.OTH.CAP	I-13 Other Rental Income	Revenue	GST Free Income	Rent income - hall hire, residential & other properties held. Incl from child care or family day care op'ns
2241	REV.OTH.CAP	I-13 Church Rental Income	Revenue	GST on Income	Rent income - hall hire, residential & other properties held. Incl from child care or family day care op'ns
2242	REV.OTH.CAP	I-13 Hall Rental Income	Revenue	GST on Income	Rent income - hall hire, residential & other properties held. Incl from child care or family day care op'ns
2243	REV.OTH.CAP	I-13 Other Rental Income - 3	Revenue	GST Free Income	Rent income - hall hire, residential & other properties held. Incl from child care or family day care op'ns

2259	REV.OTH.CAP	I-13 Other Rental Income - End	Revenue	GST Free Income	Rent income - hall hire, residential & other properties held. Incl from child care or family day care op'ns
2260	REV.COM.CCF	I-14 Bequest Income	Revenue	GST Free Income	Bequests received identifying the Congregation as the beneficiary
2261	REV.COM.CCF	I-14 Bequest Income - 1	Revenue	GST Free Income	Bequests received identifying the Congregation as the beneficiary
2262	REV.COM.CCF	I-14 Bequest Income - 2	Revenue	GST Free Income	Bequests received identifying the Congregation as the beneficiary
2263	REV.COM.CCF	I-14 Bequest Income - 3	Revenue	GST Free Income	Bequests received identifying the Congregation as the beneficiary
2279	REV.COM.CCF	I-14 Bequest Income - End	Revenue	GST Free Income	Bequests received identifying the Congregation as the beneficiary
2280	REV.COM.CFI	I-15 Special Purpose Fund Income (Presbytery Approved)	Revenue	GST Free Income	Special Purp Funds from appeals eg. Building Fund, Organ Fund etc. need approval to exclude from MSF calc
2281	REV.COM.CFI	I-15 Special Purpose Fund Income (Presbytery Approved) - 1	Revenue	GST Free Income	Special Purp Funds from appeals eg. Building Fund, Organ Fund etc. need approval to exclude from MSF calc
2282	REV.COM.CFI	I-15 Special Purpose Fund Income (Presbytery Approved) - 2	Revenue	GST Free Income	Special Purp Funds from appeals eg. Building Fund, Organ Fund etc. need approval to exclude from MSF calc
2299	REV.COM.CFI	I-15 Special Purpose Fund Income (Presbytery Approved) - End	Revenue	GST Free Income	Special Purp Funds from appeals eg. Building Fund, Organ Fund etc. need approval to exclude from MSF calc
2300	REV.TRA.FAR	I-16 Receipts for Congregation Sub-entities	Revenue	GST Free Income	Committee/group receipts: Not for Profit sub entity minute needed e.g. Adult F'ship, Ladies Guild Related exp E-37. If no minute or not registered for GST not here
2301	REV.TRA.FAR	I-16 Receipts for Congregation Sub-entities - 1	Revenue	GST Free Income	Committee/group receipts: Not for Profit sub entity minute needed e.g. Adult F'ship, Ladies Guild Related exp E-37. If no minute or not registered for GST not here
2302	REV.TRA.FAR	I-16 Receipts for Congregation Sub-entities - 2	Revenue	GST Free Income	Committee/group receipts: Not for Profit sub entity minute needed e.g. Adult F'ship, Ladies Guild Related exp E-37. If no minute or not registered for GST not here
2303	REV.TRA.FAR	I-16 Receipts for Congregation Sub-entities - 3	Revenue	GST Free Income	Committee/group receipts: Not for Profit sub entity minute needed e.g. Adult F'ship, Ladies Guild Related exp E-37. If no minute or not registered for GST not here
2319	REV.TRA.FAR	I-16 Receipts for Congregation Sub-entities - End	Revenue	GST Free Income	Committee/group receipts: Not for Profit sub entity minute needed e.g. Adult F'ship, Ladies Guild Related exp E-37. If no minute or not registered for GST not here
2320	REV.COM.CFP	I-17 Transfer from Mission Development Fund (MDF) (Presbytery endorsed)	Revenue	GST Free Income	Drawdown of MDF capital for use. Only applicable for use by churches that use cash accounting
2321	REV.COM.CFP	I-17 Transfer from Mission Development Fund (MDF) (Presbytery endorsed) - 1	Revenue	GST Free Income	Drawdown of MDF capital for use. Only applicable for use by churches that use cash accounting
2322	REV.COM.CFP	I-17 Transfer from Mission Development Fund (MDF) (Presbytery endorsed) - 2	Revenue	GST Free Income	Drawdown of MDF capital for use. Only applicable for use by churches that use cash accounting
2323	REV.COM.CFP	I-17 Transfer from Mission Development Fund (MDF) (Presbytery endorsed) - 3	Revenue	GST Free Income	Drawdown of MDF capital for use. Only applicable for use by churches that use cash accounting
2339	REV.COM.CFP	I-17 Transfer from Mission Development Fund (MDF) (Presbytery endorsed) - End	Revenue	GST Free Income	Drawdown of MDF capital for use. Only applicable for use by churches that use cash accounting
2340	REV.TRA.GOO	I-18 Mission Activity receipts	Revenue	BAS Excluded	Other inc (excl. fundraising / business) e.g. youth & fellowship groups, brigades, playgroups, collections: bus tours/concerts/dinners. Related exp to E-40.
2341	REV.TRA.GOO	I-18 Pie Drive - Mission Activity receipts	Revenue	BAS Excluded	Other inc (excl. fundraising / business) e.g. youth & fellowship groups, brigades, playgroups, collections: bus tours/concerts/dinners. Related exp to E-40.
2342	REV.TRA.GOO	I-18 Camps - Mission Activity receipts	Revenue	BAS Excluded	Other inc (excl. fundraising / business) e.g. youth & fellowship groups, brigades, playgroups, collections: bus tours/concerts/dinners. Related exp to E-40.
2343	REV.TRA.GOO	I-18 Mission Activity receipts - 2	Revenue	BAS Excluded	Other inc (excl. fundraising / business) e.g. youth & fellowship groups, brigades, playgroups, collections: bus tours/concerts/dinners. Related exp to E-40.
2344	REV.TRA.GOO	I-18 Seed Harvest Fundraiser - Mission Activity receipts	Revenue	BAS Excluded	Other inc (excl. fundraising / business) e.g. youth & fellowship groups, brigades, playgroups, collections: bus tours/concerts/dinners. Related exp to E-40.
2345	REV.TRA.GOO	I-18 Movie Night - Mission Activity receipts	Revenue	BAS Excluded	Other inc (excl. fundraising / business) e.g. youth & fellowship groups, brigades, playgroups, collections: bus tours/concerts/dinners. Related exp to E-40.
2359	REV.TRA.GOO	I-18 Mission Activity receipts - End	Revenue	BAS Excluded	Other inc (excl. fundraising / business) e.g. youth & fellowship groups, brigades, playgroups, collections: bus tours/concerts/dinners. Related exp to E-40.
2360	REV.TRA.FAR.WOO	I-19 Income Generating / Business Activity Receipts	Revenue	GST on Income	Fundraising inc (fetes/garage sales, pie/chocolate drives and Op/thrift shops. Related exp to E-42.Use cong ABN & public liability ins. Intended to generate surplus for Church.

2361	REV.TRA.FAR.WOO	I-19 Income Generating / Business Activity Receipts - 1	Revenue	GST on Income	Fundraising inc (fetes/garage sales, pie/chocolate drives and Op/thrift shops. Related exp to E-42.Use cong ABN & public liability ins. Intended to generate surplus for Church.
2362	REV.TRA.FAR.WOO	I-19 Income Generating / Business Activity Receipts - 2	Revenue	GST on Income	Fundraising inc (fetes/garage sales, pie/chocolate drives and Op/thrift shops. Related exp to E-42.Use cong ABN & public liability ins. Intended to generate surplus for Church.
2363	REV.TRA.FAR.WOO	I-19 Income Generating / Business Activity Receipts - 3	Revenue	GST on Income	Fundraising inc (fetes/garage sales, pie/chocolate drives and Op/thrift shops. Related exp to E-42.Use cong ABN & public liability ins. Intended to generate surplus for Church.
2379	REV.TRA.FAR.WOO	I-19 Income Generating / Business Activity Receipts - End	Revenue	GST on Income	Fundraising inc (fetes/garage sales, pie/chocolate drives and Op/thrift shops. Related exp to E-42.Use cong ABN & public liability ins. Intended to generate surplus for Church.
2400	REV.OTH.GAI	CR-1 Proceeds from sale of land and building	Revenue	BAS Excluded	Proceeds from sale of land and building
2405	REV.OTH.INV	CR-2 Proceeds from sale of other assets	Revenue	BAS Excluded	Proceeds from sale of other assets
2410	REV.TRA	CR-3 Draw Down of Property Loan	Revenue	BAS Excluded	Draw Down of Property Loan
2415	REV.OTH	CR-4 Other Receipts	Revenue	BAS Excluded	Other Receipts
2999	REV	SUSPENSE FOR INCOME	Revenue	BAS Excluded	UNKNOWN INCOME
4000	EXP.EMP.WAG	E-01 Ministerial Stipend	Expense	BAS Excluded	Gross stipends, annual & LSL, super for Ministers, Deacons, Deaconesses, Lay Pastors and Youth Workers.
4001.1	EXP.EMP.WAG	E-01 CEM - Ministerial Agent Stipend Payments	Expense	BAS Excluded	Gross stipends, annual & LSL, super for Ministers, Deacons, Deaconesses, Lay Pastors and Youth Workers.
4001.2	EXP.EMP.WAG	E-01 CEMT - Ministerial Agent Stipend Payments	Expense	BAS Excluded	Gross stipends, annual & LSL, super for Ministers, Deacons, Deaconesses, Lay Pastors and Youth Workers.
4001.3	EXP.EMP.WAG	E-01 SAAP - Ministerial Agent Stipend Payments	Expense	BAS Excluded	Gross stipends, annual & LSL, super for Ministers, Deacons, Deaconesses, Lay Pastors and Youth Workers.
4001.4	EXP.EMP.WAG	E-01 LSL - Ministerial Agent Stipend Payments	Expense	BAS Excluded	Gross stipends, annual & LSL, super for Ministers, Deacons, Deaconesses, Lay Pastors and Youth Workers.
4001.5	EXP.EMP.WAG	E-01 WorkCover Minister - Ministerial Agent Stipend Payments	Expense	BAS Excluded	Gross stipends, annual & LSL, super for Ministers, Deacons, Deaconesses, Lay Pastors and Youth Workers.
4001.6	EXP.EMP.WAG	E-01 Travel Minister - Ministerial Agent Stipend Payments	Expense	BAS Excluded	Gross stipends, annual & LSL, super for Ministers, Deacons, Deaconesses, Lay Pastors and Youth Workers.
4002	EXP.EMP.WAG	E-01 Minister Super - Ministerial Agent Stipend Payments	Expense	BAS Excluded	Gross stipends, annual & LSL, super for Ministers, Deacons, Deaconesses, Lay Pastors and Youth Workers.
4003	EXP.EMP.WAG	E-01 Ministerial Agent Stipend Payments - 1	Expense	BAS Excluded	Gross stipends, annual & LSL, super for Ministers, Deacons, Deaconesses, Lay Pastors and Youth Workers.
4004	EXP.EMP.WAG	E-01 Ministerial Agent Stipend Payments - End	Expense	BAS Excluded	Gross stipends, annual & LSL, super for Ministers, Deacons, Deaconesses, Lay Pastors and Youth Workers.
4005	EXP.ENT	E-02 Housing Allowance	Expense	BAS Excluded	Housing allowances paid in lieu of supplying a manse. Incl. rent paid to provide a Manse
4006	EXP.ENT	E-02 Housing - Rental of Residence	Expense	BAS Excluded	Housing allowances paid in lieu of supplying a manse. Incl. rent paid to provide a Manse
4015	EXP.EXT	E-04 Admin Staff Salaries, Wages, Allowances, Honorariums	Expense	BAS Excluded	Part time, casual and lay staff payments . E.g. choir master, organist, cleaners. Super for staff under E-5.
4016	EXP.EXT	E-04 Admin Staff travel allowance	Expense	BAS Excluded	Part time, casual and lay staff payments . E.g. choir master, organist, cleaners. Super for staff under E-5.
4020	EXP.FAR	E-05 Admin Staff Superannuation	Expense	BAS Excluded	Superannuation contributions paid for all Lay employees
4025	EXP.EMP	E-06 WorkCover Admin Staff - Other Employment related expenses	Expense	BAS Excluded	Other Employment Related eg. Workcover Payments
4030	EXP.FAR.ANI	E-07 Honorariums	Expense	BAS Excluded	Reimbursements and Out-of-pocket Expenses to volunteers not in incl. PAYG travel reimb.
4035	EXP.FAR.CRO	E-08 Shared Ministry Costs	Expense	BAS Excluded	Reimbursements for Shared Ministry Costs i.e.. Reimb linked congregations
4040	EXP.UDE.2	E-09 Consultants/Contractors (Non-employees)	Expense	GST on Expenses	Contractors one off payments for building development works
4045	EXP.FAR.FEE	E-10 Rent Paid	Expense	GST Free Expenses	Rent paid on any property to carry out the mission e.g. office accommodation, storage space, hall rental
4050	EXP.FAR.FER	E-11 Repairs & Maintenance	Expense	GST on Expenses	Day-to-day R&M e.g. repair chipped tiles, broken fence, plumber's etc. Capital work that increases value record at CP-3 or CP-4 if cash accounting. If you are using accrual accounting these capital amounts should be capitalised into the balance sheet. Non-property costs should be recorded at in E-27.

4051 EXP.FAR.FER	E-11 Smoke Alarms & Testing - Repairs & Maintenance	Expense	GST on Expenses	Day-to-day R&M e.g. repair chipped tiles, broken fence, plumber's etc. Capital work that increases value record at CP-3 or CP-4 if cash accounting. If you are using accrual accounting these capital amounts should be capitalised into the balance sheet. Non-property costs should be recorded at in E-27.
4055 EXP.FAR.PAS	E-12 Insurance Premium - Buildings and Contents	Expense	BAS Excluded	Annual building and contents insurance premiums
4056 EXP.FAR.PAS	E-12 Insurance Excess Paid	Expense	BAS Excluded	Insurance excess paid for insurance claims
4060 EXP.FBT	E-13 Electricity and Gas	Expense	GST on Expenses	Energy Costs
4065 EXP.INC	E-14 Rates and Taxes	Expense	GST Free Expenses	Water and Local Council rates, Land Tax
4070 EXP.INS	E-15 Property Management	Expense	BAS Excluded	Agent commission, property valuation fees, and real estate agent costs
4075 EXP.INS	E-15 Church and Facilities - Property Management	Expense	GST on Expenses	Agent commission, property valuation fees, and real estate agent costs
4080 EXP.INS	E-15 Manse - Property Management	Expense	GST on Expenses	Agent commission, property valuation fees, and real estate agent costs
4085 EXP.INT	E-16 Other Property Related Costs	Expense	GST on Expenses	Any other costs incurred that relate to property held by the congregation
4090 EXP.UDE.1	E-17 Synod Redress Abuse Recovery Scheme	Expense	BAS Excluded	Congregation Mission and Service Fund contributions
4091 EXP.INV	E-18 Combined Presbytery Mission Pool	Expense	BAS Excluded	Congregation Mission and Service Fund contributions
				Donations/grants paid to other UCA organisations (e.g. other Congregations) as payment for services, reimbursing or sharing costs. These expenses must be mission related and must not include a combination of shared property and administration expenses, which must be individually identified or treated as rental expenses in E-10.
4095 EXP.INV	E-18 Contributions to other UCA Organisations	Expense	BAS Excluded	Payment of amounts received in I-2. Receipt and distribution of donations to local/domestic organisations.
	E-19a Payment of Appeals / Retiring Offerings monies collected (local/domestic)	Expense	BAS Excluded	Related inc in I-2
4100 EXP.INV.REN	E-19b Payment of Appeals / Retiring Offerings monies collected (International)	Expense	BAS Excluded	Payment of amounts received in I-2. Receipt and distribution of donations to international organisations.
4103 EXP.INV.INT		Expense	BAS Excluded	Related inc in I-2
				Activity aimed at developing connections between the congregation and its members or local community. E.g. schools, community outreach, programs for youth/families/seniors, publicity costs relating to a special worship event, printing or hospitality expenses relating to some form of witness, equipment for volunteers in community service.
4105 EXP.LOS	E-20 Local Mission Support	Expense	GST Free Expenses	Travel or accommodation subsidies for members involved in overseas mission, resources or training costs associated with overseas mission trip
4110 EXP.NON	E-21 Overseas Mission Support	Expense	GST Free Expenses	Fees charged by an external auditor
4125 EXP.ADM	E-24 Audit / Review fees	Expense	GST on Expenses	Professional Accountant, Group Facilitator, Marketing Mgr or other Professional
4130 EXP.PRO	E-25 Accounting/Bookkeeping/Legal Professional Fees	Expense	GST on Expenses	Professional Accountant, Group Facilitator, Marketing Mgr or other Professional
4131 EXP.PRO	E-25 Bookkeeping Service Fee	Expense	GST Free Expenses	Charges by banking institutions
4135 EXP.REN	E-26 Bank Charges	Expense	GST Free Expenses	Charges by banking institutions
4136 EXP.REN	E-26 Merchant Fees	Expense	GST on Expenses	Charges by banking institutions
4140 EXP.REN.OPE	E-27 Repairs & Maintenance - Non Property Assets	Expense	GST on Expenses	Repairs to assets eg. Furniture, photocopiers, cars, Fax Machines & other Equipment
4144 EXP.REN.OPE	E-27 Cleaning - Repairs & Maintenance	Expense	GST on Expenses	Cleaning including sanitisation products, wipes, and Covid clean costs
4145 EXP.REN.OPE	E-27 Purchases Minor Equipment <\$1,000	Expense	GST on Expenses	Purchases of assets eg. Furniture, photocopiers, cars, Fax Machines & other Equipment
4146 EXP.REN.OPE	E-27 Musical Instrument Tuning - Rep & Maint	Expense	GST on Expenses	Tuning of musical instruments
4150 EXP.REP	E-28 Motor Vehicle Expenses	Expense	GST on Expenses	Vehicle Expenses e.g. registration, fuel, servicing. Costs for Ministerial Agent should be recorded at E3 Insurance for vehicles, church bus, machinery, public liability, etc. Insurance premiums for buildings and contents are under E-12
4155 EXP.TRA	E-29 Insurance Premium - Non Property Assets	Expense	BAS Excluded	E.g. letterhead, offering and postage envelopes, paper, printing, photocopying
4160 EXP.TRA.INT	E-30 Stationery and Printing	Expense	GST on Expenses	Equipment (mobile phones, desk/hand set phones), phone usage charges, internet and fax fees
4165 EXP.TRA.NAT	E-31 Telephone and Internet	Expense	GST on Expenses	Cost of software and licences and other computer costs (hardware that is not capitalised)
4170 EXP.UDE.4	E-32 Computer and Software Costs	Expense	GST on Expenses	Mailing costs, freight, overnight express, and stamps
4175 EXP.UDE.5	E-33 Postage and Courier	Expense	GST on Expenses	Any expenses not described above i.e.. General advertising or admin expenses
4180 EXP.UTI	E-34 Other Administrative Costs	Expense	GST on Expenses	
	E-35 Interest Expense - Other Financial Institution Borrowings	Expense	GST Free Expenses	Interest charged on a loan/s with other financial institutions
4185 EXP.DIV	E-36 Interest Expense UCIS Borrowings	Expense	GST Free Expenses	Interest charged on a loan/s with UCIS
4190 EXP.VEH		Expense		Costs running church group and/or sub-entity activities e.g. fellowships, youth groups. Related income I-16. Do Not Use if you don't understand and have not deliberately minuted the intent to create not for profit sub entities
4195 EXP.UDE.3	E-37 Congregation Sub-entities Expense	Expense	BAS Excluded	

4200 EXP.DIS	E-38 Congregation Support Costs	Expense	BAS Excluded	Music licenses, worship expenses, advertising of church services, social activities, refreshments, Christmas/Easter letter box drop, etc.
4201 EXP.DIS	E-38 Funeral and Wedding Expenses	Expense	BAS Excluded	Music licenses, worship expenses, advertising of church services, social activities, refreshments, Christmas/Easter letter box drop, etc.
4205 EXP.EMP.SHA	E-39 Meeting, Conference, Committee Costs	Expense	GST on Expenses	food and admin costs for monthly and annual meetings of Church Councils, management committees, Presbytery or Synod meetings, or any meeting
4210 EXP.EMP.SUP	E-40 Training and Conference Expenses	Expense	GST on Expenses	Any training or conferences attended by Ministers, members, staff or volunteers of the Church.
4211 EXP.EMP.SUP	E-40 Mission Education Costs	Expense	GST on Expenses	Investment in the people undertaking mission activities eg. Library resources, training and planning Mission related costs re activities that you want to keep separate from general church activities. Includes costs related to I-18.
4120 EXP.OPR	E-40 Mission Activity Costs (was E-23 - now moved)	Expense	GST Free Expenses	
4215 EXP.IMP	E-41 Other Worship Costs	Expense	GST on Expenses	All other worship costs
4220 EXP.UDE	E-42 Income Generating / Business Activity Costs	Expense	GST on Expenses	Costs incurred recorded at I-19 e.g. fundraising activities and business activities
4600 EXP.DEP	CP-10 Depreciation - Annual (if its your policy to depreciate)	Expense	BAS Excluded	Depreciation of assets. Not applicable for churches that have adopted cash accounting
4601 EXP.DEP	CP-10 Balance of Asset Write Off - sale to = cash proceeds (offset CR 1-4)	Expense	BAS Excluded	Balance of Asset Write Off - sale to = cash proceeds (offset CR 1-4)
4699 EXP	SUSPENSE FOR EXPENSES	Expense	BAS Excluded	Suspense
4700 EXP.FOR	Bank Revaluations	Expense	BAS Excluded	Bank account revaluations due for foreign exchange rate changes
4705 EXP.FOR.UGL	Unrealised Currency Gains	Expense	BAS Excluded	Unrealised currency gains on outstanding items
4710 EXP.FOR.RGL	Realised Currency Gains	Expense	BAS Excluded	Gains or losses made due to currency exchange rate changes
6000 ASS.CUR.CAS.BAN	F-1 UCIS MSS Benefit Acc	Bank	BAS Excluded	Closing balances of all deposit accounts held with UCIS as at 31 December
6001 ASS.CUR.CAS.BAN	F-1 UCIS Development Acc	Bank	BAS Excluded	Closing balances of all deposit accounts held with UCIS as at 31 December
6002 ASS.CUR.CAS.BAN	F-1 UCIS Cash Management	Bank	BAS Excluded	Closing balances of all deposit accounts held with UCIS as at 31 December
6003 ASS.CUR.CAS.BAN	F-1 UCIS Fixed Term Deposit	Bank	BAS Excluded	Closing balances of all deposit accounts held with UCIS as at 31 December
6004 ASS.CUR.CAS.BAN	F-1 UCIS - Spare Acc	Bank	BAS Excluded	Closing balances of all deposit accounts held with UCIS as at 31 December
6005 ASS.CUR.CAS	F-2 Other Financial Institution Accounts - 1	Bank	BAS Excluded	Closing balances of all deposit accounts with other financial institutions as at 31 December Incl.
6006 ASS.CUR.CAS	F-2 Other Financial Institution Accounts - 2	Bank	BAS Excluded	Closing balances of all deposit accounts with other financial institutions as at 31 December Incl.
6007 ASS.CUR.CAS	F-2 Other Financial Institution Accounts - 3	Bank	BAS Excluded	Closing balances of all deposit accounts with other financial institutions as at 31 December Incl.
6009 ASS.CUR.CAS.FLO	F-2 Petty Cash	Bank	BAS Excluded	Small items eg. Office Supplies, cards, flowers, minor incidentals
6010 ASS.CUR.CAS.FLO	F-3 Special Purpose Funds	Current Asset	BAS Excluded	Closing balances of Special Purpose Funds held Incl. Fund and Financial Institute
6020 ASS.CUR.DIR	F-4 UC Foundation	Bank	BAS Excluded	Closing balances of UC Foundation held Incl. Fund and Financial Institute
6021 ASS.CUR.DIR	F-4 UC Foundation - 1	Bank	BAS Excluded	Closing balances of UC Foundation held Incl. Fund and Financial Institute
6030 ASS.CUR.INY.WIP	F-5 Mission Development Funds	Bank	BAS Excluded	Closing balances of all MDF accounts (property sale proceeds) held with Synod as at 31 December.
6031 ASS.CUR.INY.WIP	F-5 Mission Development Funds 1	Bank	BAS Excluded	Closing balances of all MDF accounts (property sale proceeds) held with Synod as at 31 December.
6050 ASS.CUR.REC	Rental Bond Paid Other Deposits	Current Asset	BAS Excluded	Rental Bond Paid
6100 ASS.CUR.REC.TRA	Accounts Receivable	Current Asset	BAS Excluded	Do not post to this account
6200 ASS.CUR.REC.TRA	Prepayment	Prepayment	BAS Excluded	Prepayments
6300 ASS.CUR.INY	Stock on Hand	Current Asset	BAS Excluded	Stock on Hand
6510 ASS.NCA.INT	Intangibles	Non-Current Asset	GST on Expenses	Intangibles eg. Goodwill, Trademarks, Copyrights, Intellectual property etc.
6520 ASS.NCA.INT.AMO	Intangibles - Amortisation	Non-Current Asset	BAS Excluded	Intangibles Amortisation eg. Goodwill, Trademarks, Copyrights, Intellectual property etc.
6600 ASS.NCA.FIX.LAC	CP-1 Purchase of Land and Buildings at Cost	Fixed Asset	BAS Excluded	purchase of land approved by the Queensland Synod Property Trust only for cash accounting
6601 ASS.NCA.FIX.BUC.ACC	CR-1 Less - Proceeds from sale of land	Fixed Asset	BAS Excluded	Proceeds from sale of land
6605 ASS.NCA.FIX.BUC	CP-2 Construction of Buildings	Fixed Asset	BAS Excluded	purchase price of buildings (churches, halls, manses, shops, etc).
6606 ASS.NCA.FIX.BUC.ACC	CR-1 Less - Proceeds from sale of buildings (6606)	Fixed Asset	BAS Excluded	Proceeds from sale of buildings (6606)
6610 ASS.NCA.FIX.IMP	CP-3 Property refurbishment	Fixed Asset	GST on Expenses	Large cash payments for refurbishment e.g. new kitchen / bathroom, new roof etc. Only use if cash a/cing
6611 ASS.NCA.FIX.BUC.ACC	CR-1 Less - Proceeds from sale of buildings (6611)	Fixed Asset	BAS Excluded	Proceeds from sale of buildings (6611)
6615 ASS.NCA.FIX.LAC.REV	CP-4 Other Capital Payments	Fixed Asset	BAS Excluded	Major development/ improvement works to property that substantially increase the value of Church property
6616 ASS.NCA.FIX.BUC.ACC	CR-1 Less - Proceeds from sale of buildings (6616)	Fixed Asset	BAS Excluded	Property Development
6617 ASS.NCA.FIX.LEA	CP-5 Less - 15% Contribution to FDF	Fixed Asset	BAS Excluded	15% of property sales proceeds are gifted to the Future Development Fund (FDF).

6618 ASS.NCA.FIX.REV	CP-6 Less - Agent commission payments	Fixed Asset	BAS Excluded	Real estate agent commission fees for their work in the sale of land or property only for cash accounting
6640 ASS.NCA.FIX.PLA	CP-4 -Motor Vehicles	Fixed Asset	GST on Expenses	new or replaced e.g. motor vehicles, furniture and office equipment only for cash accounting
6641 ASS.NCA.FIX.PLA.ACC	CP-10 - Less Accumulated Depreciation on Motor Vehicles	Fixed Asset	BAS Excluded	Less Accumulated Depreciation
6650 ASS.NCA.FIX.PLA	CP-4 -Plant & Equipment CP-10 - Less Accumulated Depreciation on Plant & Equipment	Fixed Asset	GST on Expenses	new or replaced e.g. motor vehicles, furniture and office equipment only for cash accounting
6651 ASS.NCA.FIX.PLA.ACC	CP-4 -Manse - Plant & Eq. (incl: Furniture and Fittings)	Fixed Asset	BAS Excluded	Less Accumulated Depreciation
6660 ASS.NCA.FIX.PLA	CP-10 - Less Accumulated Depreciation on Manse - Plant & Eq.	Fixed Asset	GST on Expenses	new or replaced e.g. motor vehicles, furniture and office equipment only for cash accounting
6661 ASS.NCA.FIX.PLA.ACC	CP-4 - Office Equipment (incl: Mobile, computers software, desks etc)	Fixed Asset	BAS Excluded	Less Accumulated Depreciation
6670 ASS.NCA.FIX.PLA	CP-10 - Less Accumulated Depreciation on Office Equipment	Fixed Asset	GST on Expenses	new or replaced e.g. motor vehicles, furniture and office equipment only for cash accounting
6671 ASS.NCA.FIX.PLA.ACC	CP-9 - Purchase Other assets	Fixed Asset	BAS Excluded	Less Accumulated Depreciation
6680 ASS.NCA.INV	CP-10 - Less Accumulated Depreciation - Other Assets	Fixed Asset	GST on Expenses	new or replaced e.g. motor vehicles, furniture and office equipment only for cash accounting
6681 ASS.NCA.FIX.PLA.ACC	Accounts Payable	Fixed Asset	BAS Excluded	Less Accumulated Depreciation
8000 LIA.CUR.PAY.TRA	Unpaid Expense Claims	Current Liability	BAS Excluded	Do not post to this account
8001 LIA.CUR.PAY.EMP	GST	Current Liability	BAS Excluded	Expense claims typically made by employees/shareholder employees still outstanding.
8200 LIA.CUR.TAX.GST	PAYG Withholding Payable	Current Liability	BAS Excluded	GST Payments to the ATO
8205 LIA.CUR.PAY	L-3 Loans Payable Master Card	Current Liability	BAS Excluded	Employee PAYG withholding payable deducted
8300 LIA.CUR.PAY	Sub Entities (Receipts to I-16 Exps to E-37) Bank / Ledger	Bank	BAS Excluded	Closing balance of any loans held with other Financial Institutions as at 31 December
8310 LIA.CUR.CHM.UEI	Balance	Current Liability	BAS Excluded	Closing balance of any loans held with Sub-Entities as at 31 December
8311 LIA.CUR.LOA	Spare 3	Current Liability	BAS Excluded	Closing balance of any loans held
8312 LIA.CUR.LOA	Spare 4	Current Liability	BAS Excluded	Closing balance of any loans held
8313 LIA.CUR.PAY	Frontier Services	Current Liability	BAS Excluded	Closing balance of any Frontier Services loans held
8320 LIA.CUR.LOA	Spare 1	Current Liability	BAS Excluded	Closing balance of any loans held
8340 LIA.CUR.LOA	Spare 2	Current Liability	BAS Excluded	Closing balance of any loans held
8390 LIA.CUR	Rounding	Current Liability	BAS Excluded	Adjustment of cents for rounding purposes
8500 LIA.NCL.LOA	L-1 UCIS Loans Payable	Non-current Liability	BAS Excluded	Closing balance of any loans held with a UCIS as at 31 December
8501 LIA.NCL.LOA.SEC	CP-7 - Less - Loan Principal Payments - UCIS Loans	Non-current Liability	BAS Excluded	Principal Payments - UCIS Loans
8510 LIA.CUR.LOA.UNS	L-2 Other Synod Loans Payable	Non-current Liability	BAS Excluded	Closing balance of any loans held with a Synod/Presbytery as at 31 December
8511 LIA.NCL.LOA.SEC	CP-7 - Less - Loan Principal Payments - Synod Loans	Non-current Liability	BAS Excluded	Principal Payments - Synod Loans
8520 LIA.CUR.PAY	L-3 Other financial institutions Loans Payable	Non-current Liability	BAS Excluded	Closing balance of any loans held with a other Financial Institutions as at 31 December
8521 LIA.NCL.LOA.SEC	CP-7 - Less - Loan Principal Payments - Other	Non-current Liability	BAS Excluded	Principal Payments - Other
8700 LIA	SUSPENSE FOR BALANCE SHEET	Non-current Liability	BAS Excluded	Unknown items
8770 LIA.CUR	Tracking Transfers	Non-current Liability	BAS Excluded	Transfers between tracking categories
9600 EQU.RET	Retained Earnings	Equity	BAS Excluded	Do not post to this account
9605 EQU.RET	Historical Balancing Account	Equity	BAS Excluded	Do not post to this account
9650 EQU.RET	Carried Forward Losses	Equity	BAS Excluded	Do not post to this account
9700 EQU.RET	Opening Balance	Equity	BAS Excluded	Do not post to this account
9800 LIA.NCL.ADV	Members Funds Introduced	Equity	BAS Excluded	Members Funds Contributed
9850 EQU.RES.REV	Asset Revaluation Reserve	Equity	BAS Excluded	Do not post to this account
9860 EQU.RES.REV	Other Reserves	Equity	BAS Excluded	Do not post to this account