

Account Number	Account	Name Account Type
4.10000	Sale of goods	income
4.20000	Services income	income
5.20100	Opening stock	expense
5.20200	Purchases	expense
5.20300	Closing stock	expense
5.70000	Direct costs	expense
8.00100	Interest received	income
8.00200	Dividends received	income
8.00300	Rental income	income
8.00400	Discounts received	income
8.00600	Distribution received	income
8.00700	Foreign currency exchanges	income
8.00800	Government subsidies	income
8.00900	Rebates received	income
8.01000	Recoveries	income
8.01100	Royalties received	income
8.09900	Other income	income
6.01010	Accounting and bookkeeping fees	expense
6.01020	Administration costs	expense
6.01030	Audit fees	expense
6.01040	Computer and IT expenses	expense
6.01050	Consultancy fees	expense
6.01060	Contractors	expense
6.01070	Directors' fees	expense
6.01080	Donations	expense
6.01090	General expenses	expense
6.01100	Legal fees	expense
6.01110	Service fees	expense
6.01120	Office expenses	expense
6.01130	Permits, licences and fees	expense
6.01140	Printing and stationery	expense
6.01150	Repairs and maintenance	expense
6.01160	Subscriptions and memberships	expense
6.01170	Telephone and internet	expense
6.02010	Amortisation	expense
6.02020	Depreciation	expense
6.02030	Impairment	expense
6.02040	Small asset write-off	expense
6.03010	Freight, courier and postage	expense
6.03020	Storage costs	expense
6.04101	Fringe benefits tax	expense
6.04102	Payroll tax	expense
6.04103	Salaries and wages	expense
6.04104	Superannuation	expense
6.04010	Staff training and development	expense
6.04020	Other employment costs	expense
6.05010	Bank fees	expense

Account Number	Account	Name Account Type
6.05020	Borrowing expenses	expense
6.06010	Leasing charges	expense
6.07010	Motor vehicle expenses	expense
6.08010	Cleaning	expense
6.08020	Insurance	expense
6.08030	Rates and taxes	expense
6.08040	Rent	expense
6.08050	Security costs	expense
6.08060	Utilities - electricity, water, gas	expense
6.08070	Waste disposal	expense
6.09010	Fines and penalties	expense
6.09020	Machinery and equipment expenses	expense
6.09030	Research and development costs	expense
6.09040	Royalties paid	expense
6.09099	Other expenses	expense
6.10010	Advertising and marketing	expense
6.10020	Bad debts	expense
6.10030	Commission paid	expense
6.10040	Discount given	expense
6.10050	Entertainment expenses	expense
6.10060	Travel	expense
6.80000	Income tax expense	expense
6.99999	Suspense (P&L)	expense
9.51100	Dividends	equity
9.52100	Distribution from income	equity
9.52200	Distribution from capital	equity
9.53000	Change in reserves	equity
3.10000	Share capital	equity
3.20000	Trust funds	equity
3.30011	Opening balance - owner/partner 1	equity
3.30020	Funds introduced - owner/partner 1	equity
3.30013	Share of profit - partner 1	equity
3.30014	Drawings - owner/partner 1	equity
3.30019	Other - owner/partner 1	equity
3.30021	Opening balance - partner 2	equity
3.30022	Funds introduced - partner 2	equity
3.30023	Share of profit - partner 2	equity
3.30024	Drawings - partner 2	equity
3.30029	Other - partner 2	equity
3.30031	Opening balance - partner 3	equity
3.30032	Funds introduced - partner 3	equity
3.30033	Share of profit - partner 3	equity
3.30034	Drawings - partner 3	equity
3.30039	Other - partner 3	equity
3.30041	Opening balance - partner 4	equity

Account Number	Account	Name Account Type
3.30042	Funds introduced - partner 4	equity
3.30043	Share of profit - partner 4	equity
3.30044	Drawings - partner 4	equity
3.30049	Other - partner 4	equity
3.30051	Opening balance - partner 5	equity
3.30052	Funds introduced - partner 5	equity
3.30053	Share of profit - partner 5	equity
3.30054	Drawings - partner 5	equity
3.30059	Other - partner 5	equity
3.30061	Opening balance - partner 6	equity
3.30062	Funds introduced - partner 6	equity
3.30063	Share of profit - partner 6	equity
3.30064	Drawings - partner 6	equity
3.30069	Other - partner 6	equity
3.30071	Opening balance - partner 7	equity
3.30072	Funds introduced - partner 7	equity
3.30073	Share of profit - partner 7	equity
3.30074	Drawings - partner 7	equity
3.30079	Other - partner 7	equity
3.30081	Opening balance - partner 8	equity
3.30082	Funds introduced - partner 8	equity
3.30083	Share of profit - partner 8	equity
3.30084	Drawings - partner 8	equity
3.30089	Other - partner 8	equity
3.30091	Opening balance - partner 9	equity
3.30092	Funds introduced - partner 9	equity
3.30093	Share of profit - partner 9	equity
3.30094	Drawings - partner 9	equity
3.30099	Other - partner 9	equity
3.30101	Opening balance - partner 10	equity
3.30102	Funds introduced - partner 10	equity
3.30103	Share of profit - partner 10	equity
3.30104	Drawings - partner 10	equity
3.30109	Other - partner 10	equity
3.30111	Opening balance - partner 11	equity
3.30112	Funds introduced - partner 11	equity
3.30113	Share of profit - partner 11	equity
3.30114	Drawings - partner 11	equity
3.30119	Other - partner 11	equity
3.30121	Opening balance - partner 12	equity
3.30122	Funds introduced - partner 12	equity
3.30123	Share of profit - partner 12	equity
3.30124	Drawings - partner 12	equity
3.30129	Other - partner 12	equity
3.30131	Opening balance - partner 13	equity
3.30132	Funds introduced - partner 13	equity
3.30133	Share of profit - partner 13	equity
3.30134	Drawings - partner 13	equity
3.30139	Other - partner 13	equity

Account Number	Account	Name Account Type
3.30141	Opening balance - partner 14	equity
3.30142	Funds introduced - partner 14	equity
3.30143	Share of profit - partner 14	equity
3.30144	Drawings - partner 14	equity
3.30149	Other - partner 14	equity
3.30151	Opening balance - partner 15	equity
3.30152	Funds introduced - partner 15	equity
3.30153	Share of profit - partner 15	equity
3.30154	Drawings - partner 15	equity
3.30159	Other - partner 15	equity
3.30161	Opening balance - partner 16	equity
3.30162	Funds introduced - partner 16	equity
3.30163	Share of profit - partner 16	equity
3.30164	Drawings - partner 16	equity
3.30169	Other - partner 16	equity
3.30171	Opening balance - partner 17	equity
3.30172	Funds introduced - partner 17	equity
3.30173	Share of profit - partner 17	equity
3.30174	Drawings - partner 17	equity
3.30179	Other - partner 17	equity
3.30181	Opening balance - partner 18	equity
3.30182	Funds introduced - partner 18	equity
3.30183	Share of profit - partner 18	equity
3.30184	Drawings - partner 18	equity
3.30189	Other - partner 18	equity
3.30191	Opening balance - partner 19	equity
3.30192	Funds introduced - partner 19	equity
3.30193	Share of profit - partner 19	equity
3.30194	Drawings - partner 19	equity
3.30199	Other - partner 19	equity
3.30201	Opening balance - partner 20	equity
3.30202	Funds introduced - partner 20	equity
3.30203	Share of profit - partner 20	equity
3.30204	Drawings - partner 20	equity
3.30209	Other - partner 20	equity
3.80100	Opening balance - retained earnings	equity
3.80200	Current year earnings	equity
3.80300	Accumulated losses brought forward	equity
3.80999	Historical balancing	equity
3.70010	General reserve	equity
3.70020	Asset revaluation reserve	equity
3.70030	Stock revaluation reserve	equity
3.70040	Unrealised capital gain on investments	equity
3.70090	Other reserves	equity
1.11010	Bank balances	asset
1.11030	Deposits on call	asset
1.11050	Cash on hand	asset

Account Number	Account	Name Account Type
1.11090	Other cash equivalents	asset
1.11099	Unallocated funds/clearing account	asset
1.12011	Trade debtors	asset
1.12012	Provision for bad debts	asset
1.12041	Loans to related stakeholders	asset
1.12042	Loans to relates entities	asset
1.12043	Loans to employees	asset
1.12049	Other associated loans	asset
1.12050	Accrued income	asset
1.12060	Prepayments	asset
1.12070	Prepaid borrowing expenses	asset
1.12090	Other receivables	asset
1.13011	Stock on hand	asset
1.13012	Raw materials	asset
1.13013	Work in progress	asset
1.13014	Finished goods	asset
1.13070	Land held for sale	asset
1.13090	Other inventories	asset
1.13200	Livestock	asset
1.19000	Other current assets	asset
1.21011	Land - cost	asset
1.21013	Land - accumualted impairment	asset
1.21014	Land - movement	asset
1.21021	Leasehold improvements - cost	asset
1.21022	Leasehold improvements - accumulated depreciation	asset
1.21023	Leasehold improvements - accumulated impairment	asset
1.21024	Leasehold improvements - movements	asset
1.21031	Building - cost	asset
1.21032	Building - accumulated depreciation	asset
1.21033	Building - accumulated impariment	asset
1.21034	Buildings - movements	asset
1.21041	Property improvements - cost	asset
1.21042	Property improvements - accumulated depreciation	asset
1.21043	Property improvements - accumulated impairment	asset
1.21044	Property improvements - movements	asset
1.21051	Plant and equipment - cost	asset
1.21052	Plant and equipment - accumulated depreciation	asset
1.21053	Plant and equipment - accumulated impairment	asset
1.21054	Plant and equipment - movements	asset

Account Number	Account	Name Account Type
1.21061	Motor vehicles - cost	asset
1.21062	Motor vehicles -accumulated depreciation	asset
1.21063	Motor vehicles - accumulated impairment	asset
1.21064	Motor vehicles - movements	asset
1.21071	Furniture and fittings - cost	asset
1.21072	Furniture and fittings - accumulated depreciation	asset
1.21073	Furniture and fittings - accumulated impairment	asset
1.21074	Furniture and fittings - movements	asset
1.21081	Office equipment - cost	asset
1.21082	Office equipment - accumulated depreciation	asset
1.21083	Office equipment - accumulated impairment	asset
1.21084	Office equipment - movements	asset
1.21091	Low value pool - cost	asset
1.21092	Low value pool - accumulated depreciation	asset
1.21093	Low value pool - accumulated impairment	asset
1.21094	Low value pool - movements	asset
1.21101	Small business pool - cost	asset
1.21102	Small business pool - accumulated depreciation	asset
1.21103	Small business pool - accumulated impairment	asset
1.21104	Small business pool - movements	asset
1.21111	General pool - cost	asset
1.21112	General pool - accumulated depreciation	asset
1.21113	General pool - accumulated impairment	asset
1.21114	General pool - movements	asset
1.21991	Other fixed asset - cost	asset
1.21992	Other fixed asset - accumulated depreciation	asset
1.21993	Other fixed asset - accumulated impairment	asset
1.21994	Other fixed asset - movements	asset
1.23011	Investment properties - cost	asset
1.23020	Investment properties - movements	asset
1.24010	Shares	asset
1.24020	Managed funds	asset
1.24030	Unit trust holding	asset
1.24040	Cryptocurrency	asset
1.24090	Other investments	asset

Account Number	Account	Name Account Type
1.25100	Term debtors	asset
1.25210	Loans to related stakeholders (non-current)	asset
1.25220	Loans to relates entities (non-current)	asset
1.25230	Loans to employees (non-current)	asset
1.25290	Other associated loans (non-current)	asset
1.25900	Other receivables (non-current)	asset
1.26021	Goodwill - cost	asset
1.26022	Goodwill - amortisation	asset
1.26023	Goodwill - impairment	asset
1.26024	Goodwill - movement	asset
1.26031	Patents and trademarks - cost	asset
1.26032	Patents and trademarks - amortisation	asset
1.26033	Patents and trademarks - impairment	asset
1.26034	Patents and trademarks - movement	asset
1.26041	Software -cost	asset
1.26042	Software - amortisation	asset
1.26043	Software - impairment	asset
1.26044	Software -movement	asset
1.26051	Research and development - cost	asset
1.26052	Research and development - amortisation	asset
1.26053	Research and development - impairment	asset
1.26054	Research and development - movement	asset
1.26991	Other intangibles - cost	asset
1.26992	Other intangibles - amortisation	asset
1.26993	Other intangibles - impairment	asset
1.26994	Other intangibles - movement	asset
1.29000	Other non-current assets	asset
2.12010	Trade payables	liability
2.12021	Accrued expenses	liability
2.12022	Customer deposits	liability
2.12023	Income received in advance	liability
2.12029	Other current payables	liability
2.12030	GST payable	liability
2.12410	Loans from related stakeholders	liability
2.12420	Loans from related entities	liability
2.12430	Client funds held in trust	liability
2.12499	Other loans from associated parties	liability

Account Number	Account	Name Account Type
2.13010	Stakeholder 1	liability
2.13011	Opening balance - stakeholder 1	liability
2.13012	Funds introduced - stakeholder 1	liability
2.13013	Dividends/distribution received - stakeholder 1	liability
2.13014	Drawings - stakeholder 1	liability
2.13019	Other - stakeholder 1	liability
2.13020	Stakeholder 2	liability
2.13021	Opening balance - stakeholder 2	liability
2.13022	Funds introduced - stakeholder 2	liability
2.13023	Dividends/distribution received - stakeholder 2	liability
2.13024	Drawings - stakeholder 2	liability
2.13029	Other - stakeholder 2	liability
2.13030	Stakeholder 3	liability
2.13031	Opening balance - stakeholder 3	liability
2.13032	Funds introduced - stakeholder 3	liability
2.13033	Dividends/distribution received - stakeholder 3	liability
2.13034	Drawings - stakeholder 3	liability
2.13039	Other - stakeholder 3	liability
2.13040	Stakeholder 4	liability
2.13041	Opening balance - stakeholder 4	liability
2.13042	Funds introduced - stakeholder 4	liability
2.13043	Dividends/distribution received - stakeholder 4	liability
2.13044	Drawings - stakeholder 4	liability
2.13049	Other - stakeholder 4	liability
2.13050	Stakeholder 5	liability
2.13051	Opening balance - stakeholder 5	liability
2.13052	Funds introduced - stakeholder 5	liability
2.13053	Dividends/distribution received - stakeholder 5	liability
2.13054	Drawings - stakeholder 5	liability
2.13059	Other - stakeholder 5	liability
2.13060	Stakeholder 6	liability
2.13061	Opening balance - stakeholder 6	liability
2.13062	Funds introduced - stakeholder 6	liability
2.13063	Dividends/distribution received - stakeholder 6	liability
2.13064	Drawings - stakeholder 6	liability
2.13069	Other - stakeholder 6	liability

Account Number	Account	Name Account Type
2.13070	Stakeholder 7	liability
2.13071	Opening balance - stakeholder 7	liability
2.13072	Funds introduced - stakeholder 7	liability
2.13073	Dividends/distribution received - stakeholder 7	liability
2.13074	Drawings - stakeholder 7	liability
2.13079	Other - stakeholder 7	liability
2.13080	Stakeholder 8	liability
2.13081	Opening balance - stakeholder 8	liability
2.13082	Funds introduced - stakeholder 8	liability
2.13083	Dividends/distribution received - stakeholder 8	liability
2.13084	Drawings - stakeholder 8	liability
2.13089	Other - stakeholder 8	liability
2.13090	Stakeholder 9	liability
2.13091	Opening balance - stakeholder 9	liability
2.13092	Funds introduced - stakeholder 9	liability
2.13093	Dividends/distribution received - stakeholder 9	liability
2.13094	Drawings - stakeholder 9	liability
2.13099	Other - stakeholder 9	liability
2.13101	Stakeholder 10	liability
2.13102	Opening balance - stakeholder 10	liability
2.13103	Funds introduced - stakeholder 10	liability
2.13104	Dividends/distribution received - stakeholder 10	liability
2.13105	Drawings - stakeholder 10	liability
2.13109	Other - stakeholder 10	liability
2.13110	Stakeholder 11	liability
2.13111	Opening balance - stakeholder 11	liability
2.13112	Funds introduced - stakeholder 11	liability
2.13113	Dividends/distribution received - stakeholder 11	liability
2.13114	Drawings - stakeholder 11	liability
2.13119	Other - stakeholder 11	liability
2.13120	Stakeholder 12	liability
2.13121	Opening balance - stakeholder 12	liability
2.13122	Funds introduced - stakeholder 12	liability
2.13123	Dividends/distribution received - stakeholder 12	liability
2.13124	Drawings - stakeholder 12	liability
2.13129	Other - stakeholder 12	liability

Account Number	Account	Name Account Type
2.13130	Stakeholder 13	liability
2.13131	Opening balance - stakeholder 13	liability
2.13132	Funds introduced - stakeholder 13	liability
2.13133	Dividends/distribution received - stakeholder 13	liability
2.13134	Drawings - stakeholder 13	liability
2.13139	Other - stakeholder 13	liability
2.13140	Stakeholder 14	liability
2.13141	Opening balance - stakeholder 14	liability
2.13142	Funds introduced - stakeholder 14	liability
2.13143	Dividends/distribution received - stakeholder 14	liability
2.13144	Drawings - stakeholder 14	liability
2.13149	Other - stakeholder 14	liability
2.13150	Stakeholder 15	liability
2.13151	Opening balance - stakeholder 15	liability
2.13152	Funds introduced - stakeholder 15	liability
2.13153	Dividends/distribution received - stakeholder 15	liability
2.13154	Drawings - stakeholder 15	liability
2.13159	Other - stakeholder 15	liability
2.13160	Stakeholder 16	liability
2.13161	Opening balance - stakeholder 16	liability
2.13162	Funds introduced - stakeholder 16	liability
2.13163	Dividends/distribution received - stakeholder 16	liability
2.13164	Drawings - stakeholder 16	liability
2.13169	Other - stakeholder 16	liability
2.13170	Stakeholder 17	liability
2.13171	Opening balance - stakeholder 17	liability
2.13172	Funds introduced - stakeholder 17	liability
2.13173	Dividends/distribution received - stakeholder 17	liability
2.13174	Drawings - stakeholder 17	liability
2.13179	Other - stakeholder 17	liability
2.13180	Stakeholder 18	liability
2.13181	Opening balance - stakeholder 18	liability
2.13182	Funds introduced - stakeholder 18	liability
2.13183	Dividends/distribution received - stakeholder 18	liability
2.13184	Drawings - stakeholder 18	liability
2.13189	Other - stakeholder 18	liability



Account Number	Account	Name Account Type
2.13190	Stakeholder 19	liability
2.13191	Opening balance - stakeholder 19	liability
2.13192	Funds introduced - stakeholder 19	liability
2.13193	Dividends/distribution received - stakeholder 19	liability
2.13194	Drawings - stakeholder 19	liability
2.13199	Other - stakeholder 19	liability
2.13200	Stakeholder 20	liability
2.13201	Opening balance - stakeholder 20	liability
2.13202	Funds introduced - stakeholder 20	liability
2.13203	Dividends/distribution received - stakeholder 20	liability
2.13204	Drawings - stakeholder 20	liability
2.13209	Other - stakeholder 20	liability
2.14000	Borrowings	liability
2.16010	Employee benefits	liability
2.16990	Other provisions	liability
2.18000	Income tax payable	liability
2.19000	Other current liabilities	liability
2.21100	Trade payables (non-current)	liability
2.21200	Other payables (non-current)	liability
2.21410	Loans from related stakeholders (non-current)	liability
2.21420	Loans from related entities (non-current)	liability
2.21430	Client funds held in trust (non-current)	liability
2.21490	Other loans from associated parties (non-current)	liability
2.22000	Borrowings (non-current)	liability
2.23000	Lease liabilities	liability
2.24010	Employee benefits (non-current)	liability
2.24990	Other provisions (non-current)	liability
2.25000	Contract liabilities	liability
2.26000	Deferred tax liabilities	liability
2.29000	Other non-current liabilities	liability
2.99999	Suspense account	liability