

Chart of Accounts

Anchor Demonstration Company All accounts as at 14 August 2018

Code	Account Name	Type	Tax
200	Franchise Billed Customer Income	Sales	15% GST on Income
202	Return Rebates	Sales	15% GST on Income
204	On Behalf Commission	Sales	15% GST on Income
206	Key Account Delivery Commission	Sales	15% GST on Income
207	Third Party Sales Non Fonterra Product sales	Sales	15% GST on Income
208a	Commission - MFB My Food Bag Commission	Sales	15% GST on Income
209	Sales - Other	Sales	15% GST on Income
210	On Behalf Stock Purchases	Direct Cost	15% GST on Expenses
211	Other Stock Purchases (STI)	Direct Cost	15% GST on Expenses
212	Third Party Purchases	Direct Cost	15% GST on Expenses
213	FBNZ Stock Credit	Direct Cost	15% GST on Expenses
214	Rebates FBNZ New code for rebates from FBNZ	Direct Cost	15% GST on Expenses
216	On behalf Stock Credits FBNZ Credits from FBNZ for OB deliveries.	Direct Cost	15% GST on Expenses
246	Stock Movement	Direct Cost	No GST
250	Opening Stock	Direct Cost	No GST
259	Stock Variance	Direct Cost	No GST
260	Closing Stock	Direct Cost	No GST
272	Dividends Received	Other Income	No GST
273	Grants Received	Other Income	15% GST on Income
274	Interest Received	Other Income	No GST
275	Bad Debts Recovery	Other Income	15% GST on Income
276	Capital Gain on Disposal of Assets	Other Income	No GST
279	Sundry Income	Other Income	15% GST on Income
280	Other Payments from FBNZ	Other Income	15% GST on Income
281	Other Income including Fees	Other Income	15% GST on Income
282	Key Account Merchandising	Other Income	15% GST on Income
283	Receivable Movements	Revenue	No GST
285	Accident Compensation Levy	Expense	15% GST on Expenses
287	Accountancy Fees	Expense	15% GST on Expenses
289	Advertising	Expense	15% GST on Expenses
290	Amortisation	Expense	No GST
292	Anchor Rewards	Expense	15% GST on Expenses
295	Audit Fee	Expense	15% GST on Expenses
300	Bad Debts	Expense	15% GST on Expenses
302	Bank Charges	Expense	No GST
304	Credit Card Charges	Expense	No GST
308	Cleaning & Laundry	Expense	15% GST on Expenses

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Code	Account Name	Type	Tax
313	Computer Expenses	Expense	15% GST on Expenses
315	Conference Expenses	Expense	15% GST on Expenses
317	Consultancy	Expense	15% GST on Expenses
318	Deferred Maintenance	Expense	15% GST on Expenses
319	Debt Collection	Expense	15% GST on Expenses
321	Donations	Expense	No GST
324	Express Support/Maintenance	Expense	15% GST on Expenses
326	Entertainment Deductible	Expense	15% GST on Expenses
327	Entertainment Non Deductible	Expense	No GST
328	Exchange Rate Variation	Expense	No GST
329	Freight & Courier	Expense	15% GST on Expenses
330	Fringe Benefits Tax	Expense	No GST
331	Fridge Recharges	Expense	15% GST on Expenses
335	General Expenses	Expense	15% GST on Expenses
336	Home Office Costs	Expense	No GST
340	Insurance	Expense	15% GST on Expenses
351	Interest on Loans	Expense	No GST
352	Interest on Vehicle finance	Expense	No GST
353	Interest on Overdraft	Expense	No GST
356	Interest & Hire Purchase Charges	Expense	No GST
359	Interest Other	Expense	No GST
365	Kiwisaver Employer Contributions	Expense	No GST
376	Legal Expenses	Expense	15% GST on Expenses
380	Linen / Uniforms	Expense	15% GST on Expenses
382	Licences & Registrations	Expense	15% GST on Expenses
384	Light Power & Heating	Expense	15% GST on Expenses
386	Loan Fees	Expense	No GST
406	Minor Assets	Expense	15% GST on Expenses
410	Motor Vehicle - Fuel	Expense	15% GST on Expenses
411	Motor Vehicle - RUC	Expense	15% GST on Expenses
412	Motor Vehicle - Lease/Rent	Expense	15% GST on Expenses
413	Motor Vehicle - Insurance	Expense	15% GST on Expenses
414	Motor Vehicle - Repair & Maintenance	Expense	15% GST on Expenses
41401	Motor Vehicle - Chiller R&M Chiller repairs & maintenance	Expense	15% GST on Expenses
415	Motor Vehicle - Other Delivery Costs	Expense	15% GST on Expenses
416	Marketing Local - Rewards	Expense	15% GST on Expenses
417	Marketing Local - Free Milk	Expense	15% GST on Expenses
418	Marketing Local - Stock Giveaways	Expense	15% GST on Expenses
419	Marketing Local - Sponsorship	Expense	15% GST on Expenses
420	Marketing Local - Customer Signage	Expense	15% GST on Expenses
421	Marketing Local - Truck Signage	Expense	15% GST on Expenses
422	Marketing Local - Other	Expense	15% GST on Expenses

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423	Operating Supplies	Expense	15% GST on Expenses
425	Office Expense	Expense	15% GST on Expenses
426	Operating Lease Payments	Expense	15% GST on Expenses
427	Outside Services Contracts	Expense	15% GST on Expenses
428	Plant & Equipment Hire	Expense	15% GST on Expenses
429	Postage	Expense	15% GST on Expenses
431	Printing & Stationery	Expense	15% GST on Expenses
440	Rates	Expense	15% GST on Expenses
441	Rent	Expense	15% GST on Expenses
442	Rent - Carparking	Expense	15% GST on Expenses
450	Repairs & Maintenance	Expense	15% GST on Expenses
452	Recruitment Costs	Expense	15% GST on Expenses
453	Shrinkage	Expense	15% GST on Expenses
454	Security	Expense	15% GST on Expenses
456	Staff Expenses	Expense	15% GST on Expenses
458	Staff Training	Expense	15% GST on Expenses
460	Subcontractors	Expense	15% GST on Expenses
462	Subscriptions	Expense	15% GST on Expenses
464	Telephone, Tolls & Internet	Expense	15% GST on Expenses
469	Travel Local	Expense	15% GST on Expenses
470	Travel Overseas	Expense	No GST
473	Valuation Fees	Expense	15% GST on Expenses
474	True North recharges	Expense	15% GST on Expenses
475.01	Wages & Salaries - Drivers	Expense	No GST
475.02	Wages & Salaries - Supervisor	Expense	No GST
475.03	Wages & Salaries - franchisee	Expense	No GST
475.04	Wages - Contractors	Expense	No GST
475.05	Holiday Pay Provision	Expense	No GST
475.06	Wages - Administration	Expense	No GST
475.07	Wages & Salaries - Depot Staff	Expense	No GST
475.08	Wages & Salaries - Merchandisers	Expense	No GST
476.01	Shareholder Employee Salaries 1	Expense	No GST
476.02	Shareholder Employee Salaries 2	Expense	No GST
476.03	Shareholder Employee Salaries 3	Expense	No GST
476.04	Shareholder Employee Salaries 4	Expense	No GST
476.05	Shareholder Employee Salaries 5	Expense	No GST
476.06	Shareholder Employee Salaries 6	Expense	No GST
477	Depreciation	Expense	No GST
478	Loss on Sale of Fixed Assets	Expense	No GST
479	Depreciation Recovered	Other Income	No GST
480	Tax Expense	Expense	No GST

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Code	Account Name	Type	Tax
485	Non Deductible Expenses	Expense	No GST
486	Non-Deductible Legal Fees	Expense	No GST
487	Non-Deductible Fines & Penalties	Expense	No GST
488	Non-Deductible Amortisation & Depreciation		No GST
490	Non Assessable Income	Other Income	No GST
491	Extraordinary items	Expense	No GST
510	Shareholder 1 Opening Balance	Current Liability	No GST
511	Shareholder 1 Cash Deposits	Current Liability	No GST
512	Shareholder 1 Shareholder Salary	Current Liability	No GST
513	Shareholder 1 Dividends Paid	Current Liability	No GST
514	Shareholder 1 Home Office Expenses	Current Liability	No GST
515	Shareholder 1 Drawings	Current Liability	No GST
516	Shareholder 1 ACC Earners' Levy	Current Liability	No GST
517	Shareholder 1 Interest of Overdrawn Current Account	Current Liability	No GST
518	Shareholder 1 Taxes Paid	Current Liability	No GST
520	Shareholder 2 Opening Balance	Current Liability	No GST
521	Shareholder 2 Cash Deposits	Current Liability	No GST
522	Shareholder 2 Shareholder Salary	Current Liability	No GST
523	Shareholder 2 Dividends Paid	Current Liability	No GST
524	Shareholder 2 Home Office Expenses	Current Liability	No GST
525	Shareholder 2 Drawings	Current Liability	No GST
526	Shareholder 2 ACC Earners' Levy	Current Liability	No GST
527	Shareholder 2 Interest of Overdrawn Current Account	Current Liability	No GST
528	Shareholder 2 Taxes Paid	Current Liability	No GST
530	Shareholder 3 Opening Balance	Current Liability	No GST
531	Shareholder 3 Cash Deposits	Current Liability	No GST
532	Shareholder 3 Shareholder Salary	Current Liability	No GST
533	Shareholder 3 Dividends Paid	Current Liability	No GST
534	Shareholder 3 Home Office Expenses	Current Liability	No GST
535	Shareholder 3 Drawings	Current Liability	No GST
536	Shareholder 3 ACC Earners' Levy	Current Liability	No GST
537	Shareholder 3 Interest of Overdrawn Current Account	Current Liability	No GST
538	Shareholder 3 Taxes Paid	Current Liability	No GST
540	Shareholder 4 Opening Balance	Current Liability	No GST
541	Shareholder 4 Cash Deposits	Current Liability	No GST

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Code	Account Name	Type	Tax
542	Shareholder 4 Shareholder Salary	Current Liability	No GST
543	Shareholder 4 Dividends Paid	Current Liability	No GST
544	Shareholder 4 Home Office Expenses	Current Liability	No GST
545	Shareholder 4 Drawings	Current Liability	No GST
546	Shareholder 4 ACC Earners' Levy	Current Liability	No GST
547	Shareholder 4 Interest of Overdrawn Current Account	Current Liability	No GST
548	Shareholder 4 Taxes Paid	Current Liability	No GST
550	Shareholder 5 Opening Balance	Current Liability	No GST
551	Shareholder 5 Cash Deposits	Current Liability	No GST
552	Shareholder 5 Shareholder Salary	Current Liability	No GST
553	Shareholder 5 Dividends Paid	Current Liability	No GST
554	Shareholder 5 Home Office Expenses	Current Liability	No GST
555	Shareholder 5 Drawings	Current Liability	No GST
556	Shareholder 5 ACC Earners' Levy	Current Liability	No GST
557	Shareholder 5 Interest of Overdrawn Current Account	Current Liability	No GST
558	Shareholder 5 Taxes Paid	Current Liability	No GST
560	Shareholder 6 Opening Balance	Current Liability	No GST
561	Shareholder 6 Cash Deposits	Current Liability	No GST
562	Shareholder 6 Shareholder Salary	Current Liability	No GST
563	Shareholder 6 Dividends Paid	Current Liability	No GST
564	Shareholder 6 Home Office Expenses	Current Liability	No GST
565	Shareholder 6 Drawings	Current Liability	No GST
566	Shareholder 6 ACC Earners' Levy	Current Liability	No GST
567	Shareholder 6 Interest of Overdrawn Current Account	Current Liability	No GST
568	Shareholder 6 Taxes Paid	Current Liability	No GST
600	Bank Cheque Account	Current Asset	No GST
601	Bank Savings Account	Current Asset	No GST
609	Bank Term Deposit	Current Asset	No GST
610	Petty Cash	Current Asset	No GST
612	Cash deposit clearing account Customer payments coded here.	Current Asset	No GST
620	Sundry Debtors	Current Asset	No GST
621	Prepayments	Current Asset	No GST
622	Deposits Paid	Current Asset	No GST
635	Accounts Receivable (Xero)	Current Asset	No GST
636	Accounts Receivable	Current Asset	No GST
637	Less Provision for Doubtful Debts	Current Asset	No GST

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Code	Account Name	Type	Tax
680	Intercompany Account 1 - Opening Balance	Current Liability	No GST
681	Intercompany Account 1 - Debit Current Liability Movements	Current Liability	No GST
682	Intercompany Account 1 - Credit Movements	Current Liability	No GST
683	Intercompany Account 1 - Closing Balance	Current Liability	No GST
685	Intercompany Account 2 - Opening Balance	Current Liability	No GST
686	Intercompany Account 2 - Debit Current Liability Movements	Current Liability	No GST
687	Intercompany Account 2 - Credit Movements	Current Liability	No GST
688	Intercompany Account 2 - Closing Balance	Current Liability	No GST
700	Accounts Payable - Fonterra	Current Liability	No GST
720	Stock on Hand	Current Asset	No GST
722	Work in Progress	Current Asset	No GST
731	Land	Fixed Asset	15% GST on Expenses
732	Land Revaluations	Fixed Asset	No GST
735	Buildings	Fixed Asset	15% GST on Expenses
736	Less Accumulated Depreciation on Buildings	Fixed Asset	No GST
741	Motor Vehicles	Fixed Asset	15% GST on Expenses
742	Less Accumulated Depreciation on Motor Vehicles	Fixed Asset	No GST
751	Furniture & Fittings	Fixed Asset	15% GST on Expenses
752	Less Accumulated Depreciation on Furniture & Fittings	Fixed Asset	No GST
761	Office Equipment	Fixed Asset	15% GST on Expenses
762	Less Accumulated Depreciation on Office Equipment	Fixed Asset	No GST
771	Plant & Equipment	Fixed Asset	15% GST on Expenses
772	Less Accumulated Depreciation on Plant & Equipment	Fixed Asset	No GST
780	Share Investments	Non-current Asset	No GST
781	Property Investments	Non-current Asset	No GST
782	Goodwill	Non-current Asset	No GST
783	Preliminary Expenses	Non-current Asset	No GST
784	Research & Development (784)	Non-current Asset	No GST
790	Credit Card 1	Current Asset	No GST
791	Credit Card 2	Current Asset	No GST
800	Accounts Payable (Xero)	Current Liability	No GST
801	Accounts Payable	Current Liability	No GST
802	Unpaid Expense Claims	Current Liability	No GST
803	Wages Payable	Current Liability	No GST
804	PAYE Payable	Current Liability	No GST
805	Sundry Creditors	Current Liability	No GST
806	Provision For Dividend	Current Liability	No GST

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Code	Account Name	Type	Tax
807	Provision for Holiday Pay	Current Liability	No GST
808	Provision for Sick Pay	Current Liability	No GST
809	Provision for Long Service Leave	Current Liability	No GST
810	Other Current Provisions	Current Liability	No GST
811	Unearned Income	Current Liability	No GST
814	Wages Payable - Payroll <small>Where this account is set as the nominated Wages Payable account within Payroll Settings, Xero allocates the net wage amount of each pay run created using Payroll to this account</small>	Current Liability	No GST
816	Wages Deductions Payable <small>The amounts deducted from employee's wages due to be paid</small>	Current Liability	No GST
820	GST	Current Liability	No GST
821	Taxation - Opening Balance	Current Liability	No GST
822	Tax Provision	Current Liability	No GST
823	RWT Paid	Current Liability	No GST
824	Provisional Tax Paid	Current Liability	No GST
825	Imputation Credits Received	Current Liability	No GST
826	Tax Refunds Received	Current Liability	No GST
830	Historical Adjustment	Current Liability	No GST
840	Current Portion on Term Loan 1	Current Liability	No GST
841	Current Portion on Term Loan 2	Current Liability	No GST
842	Current Portion on Term Loan 3	Current Liability	No GST
843	Current Portion on Term Loan 4	Current Liability	No GST
844	Current Portion on Hire Purchase 1	Current Liability	No GST
845	Current Portion on Hire Purchase 2	Current Liability	No GST
850	Term Loan 1 Opening Balance	Non-current Liability	No GST
85002	Term Loan 1 Advances	Non-current Liability	No GST
85003	Term Loan 1 Interest	Non-current Liability	No GST
85004	Term Loan 1 Payments	Non-current Liability	No GST
85005	Term Loan 1 Transfer to Current Portion	Non-current Liability	No GST
85006	Term Loan 1 Closing Balance	Non-current Liability	No GST
851	Term Loan 2 Opening Balance	Non-current Liability	No GST
85102	Term Loan 2 Advances	Non-current Liability	No GST
85103	Term Loan 2 Interest	Non-current Liability	No GST
85104	Term Loan 2 Payments	Non-current Liability	No GST
85105	Term Loan 2 Transfer to Current Portion	Non-current Liability	No GST
85106	Term Loan 2 Closing Balance	Non-current Liability	No GST
852	Term Loan 3 Opening Balance	Non-current Liability	No GST
85202	Term Loan 3 Advances	Non-current Liability	No GST
85203	Term Loan 3 Interest	Non-current Liability	No GST
85204	Term Loan 3 Transfer to Current Portion	Non-current Liability	No GST
853	Term Loan 4 Opening Balance	Non-current Liability	No GST

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Code	Account Name	Type	Tax
85302	Term Loan 4 Advances	Non-current Liability	No GST
85303	Term Loan 4 Interest	Non-current Liability	No GST
85304	Term Loan 4 Payments	Non-current Liability	No GST
85305	Term Loan 4 Closing Balance	Non-current Liability	No GST
890	Rounding	Current Liability	No GST
891	Tracking Transfers	Current Liability	No GST
901	Hire Purchase 1 Opening Balance	Non-current Liability	No GST
90102	Hire Purchase 1 Advances	Non-current Liability	No GST
90103	Hire Purchase 1 Interest	Non-current Liability	No GST
90104	Hire Purchase 1 Payments	Non-current Liability	No GST
90105	Hire Purchase 1 Unexpired Interest	Non-current Liability	No GST
90106	Hire Purchase 1 Transfer to Current Portion	Non-current Liability	No GST
90107	Hire Purchase 1 Closing Balance	Non-current Liability	No GST
902	Hire Purchase 2 Opening Balance	Non-current Liability	No GST
90202	Hire Purchase 2 Advances	Non-current Liability	No GST
90203	Hire Purchase 2 Interest	Non-current Liability	No GST
90204	Hire Purchase 2 Payments	Non-current Liability	No GST
90205	Hire Purchase 2 Unexpired Interest	Non-current Liability	No GST
90206	Hire Purchase 2 Transfer to Current Portion	Non-current Liability	No GST
90207	Hire Purchase 2 Closing Balance	Non-current Liability	No GST
920	x,xxx Ordinary Shares	Equity	No GST
921	Uncalled Capital	Equity	No GST
922	Unpaid Capital	Equity	No GST
930	Realised Capital Reserve	Equity	No GST
940	Unrealised Capital Reserves	Equity	No GST
950	Dividends Paid	Equity	No GST
960	Retained Earnings	Equity	No GST
998	Suspense	Current Liability	No GST
Milk Account	Milk Account	Current Asset	No GST