EzyClub

GUIDE

For the club's accountant

For the Accountant role (read-only)

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https://ezyclub.au/guides

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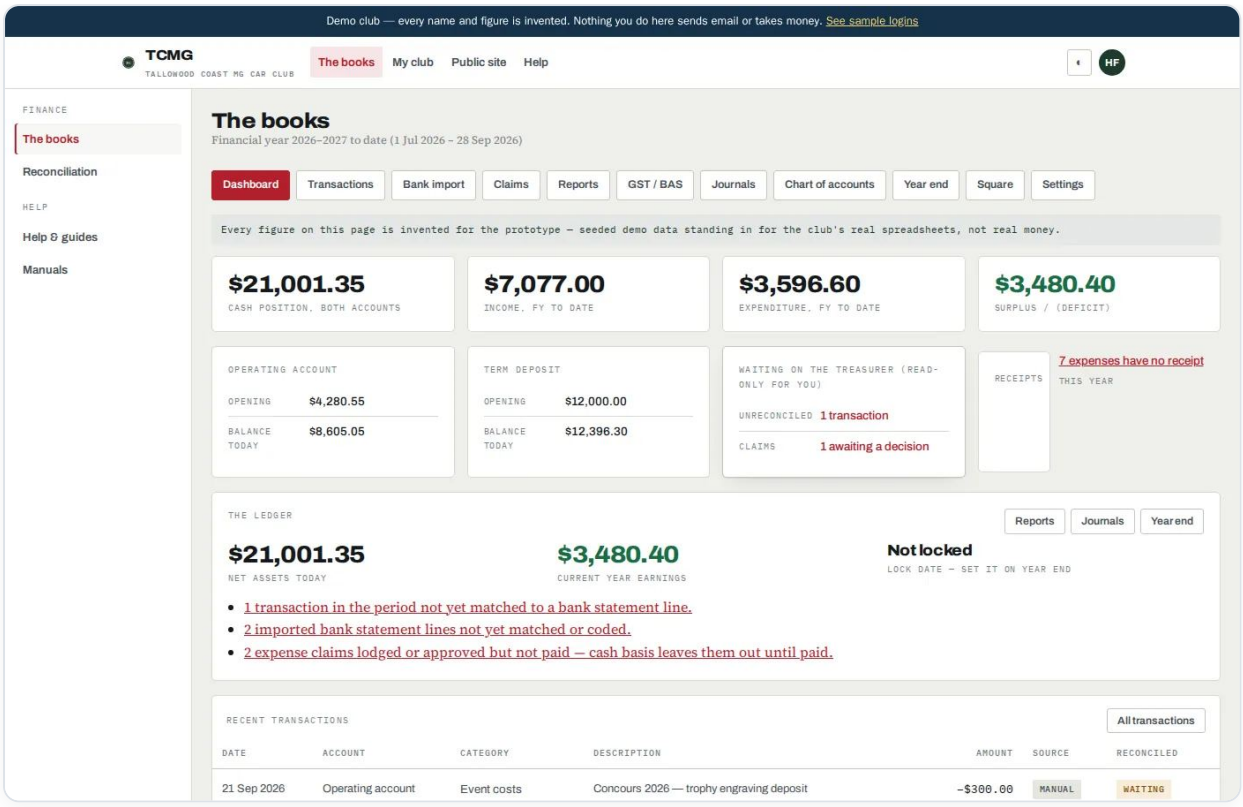
This guide is for your club's outside accountant or auditor. The club has given you the **Accountant** role: read-only access to its books on EzyClub — every report, the ledger, journals, receipts and the year-end pack, with their exports. You can see everything the Treasurer sees in the books, and change nothing.

Signing in

1. The club adds you as a person on its member list, with your email address, and ticks the Accountant role. You get an email with a link to choose a password.
2. Sign in on the club's website with **Member login**.
3. You land in **The books**. The sidebar shows only what the role opens: **The books** and **Reconciliation**, plus the help pages.

You don't need the committee's console role, and you won't see member records, the committee's emails or anything outside the finances.



The books, as the Accountant role sees them.

> Screens you open show the figures without the forms to change them. If you spot something that needs correcting, tell the Treasurer — or give them the journal to post.

How the books are kept

- **Cash basis.** Money is recorded when it moves through a bank or the card company's clearing account. There are no invoices or bills; receivables and payables appear only if the Treasurer posts them as journals.
- **Double entry.** Every cash transaction the Treasurer enters — and every card payment the site takes — posts balanced lines to the ledger:
  - money in: Dr the bank (gross), Cr the income account (net), Cr 820 GST (the GST);
  - money out: Cr the bank, Dr the expense account (net), Dr 820 GST.
- **Transfers** between two bank accounts (a card-company payout, a move to a term deposit) post once: Dr the receiving account, Cr the paying one.
- **Card payments** land in a clearing account first. The card company's fee is an expense against it, and each payout to the bank is a transfer out of it.
- **Opening balances.** A bank account's opening balance posts Dr the bank, Cr 960 Retained Earnings on its opening date. Other opening balances are a conversion journal dated the day before the conversion date, balanced by Retained Earnings.
- **Retained Earnings and Current Year Earnings** are worked out as Xero does: no closing entries are posted. Current Year Earnings is the profit from the start of the financial year; Retained Earnings carries everything posted to it plus every earlier year's profit.

- **GST**, when the club is registered, is Xero’s cash-basis model: each line carries a tax rate, and GST collected or paid sits in 820 GST. Manual journals carry no GST (BAS Excluded).
- **The financial year** runs 1 July to 30 June.

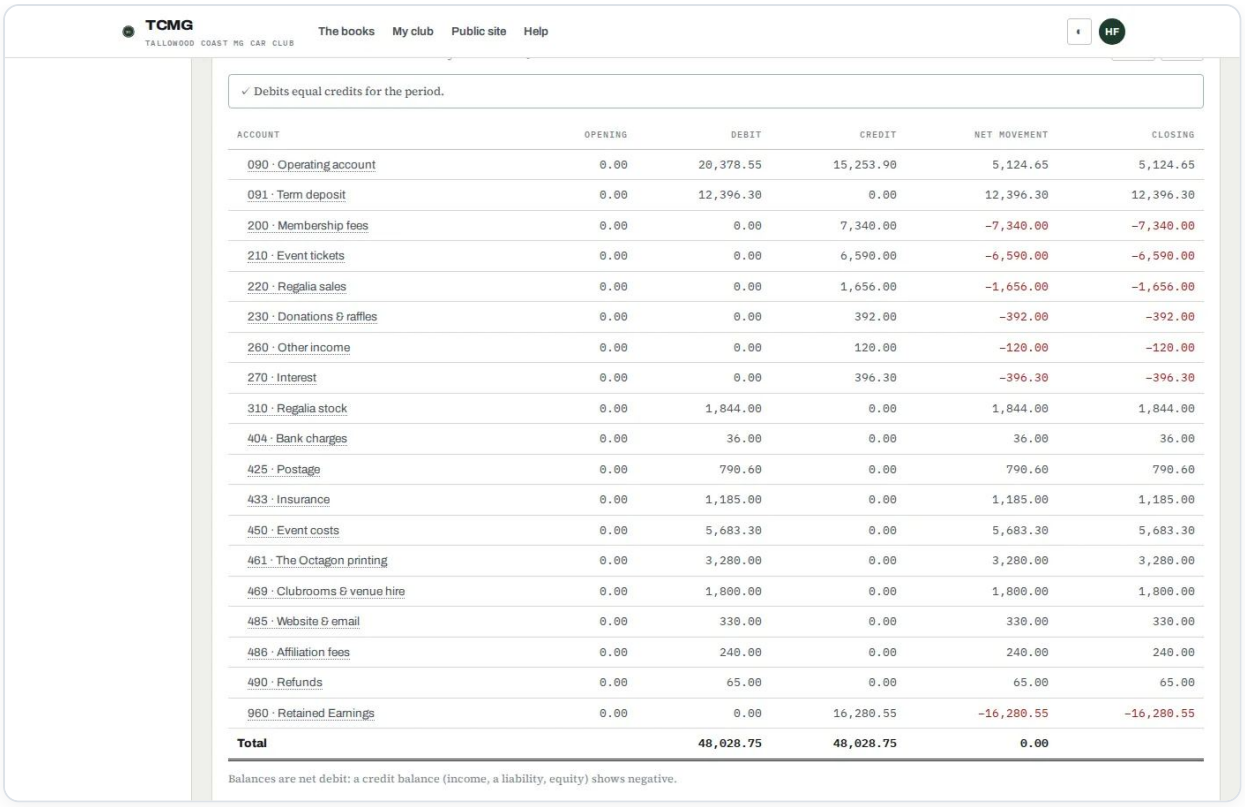
The chart of accounts

The chart follows Xero’s Australian default codes and account types: 090 onwards for bank accounts, 200s for income, 300s and 400s for expenses, 610 Accounts Receivable, 620 Prepayments, 630 Inventory, 710/711 equipment and its accumulated depreciation, 800 Accounts Payable, 820 GST, 835 Membership fees in advance, 850 Suspense and 960 Retained Earnings. The club may have added its own. **The books → Chart of accounts** lists every account with its Xero type and default tax rate.

The reports

The books → Reports has each report in Xero’s layout and wording. Choose a financial year or any dates; the Profit and Loss and Balance Sheet show the prior period beside the current one. Every report prints on the club’s letterhead and exports to CSV.

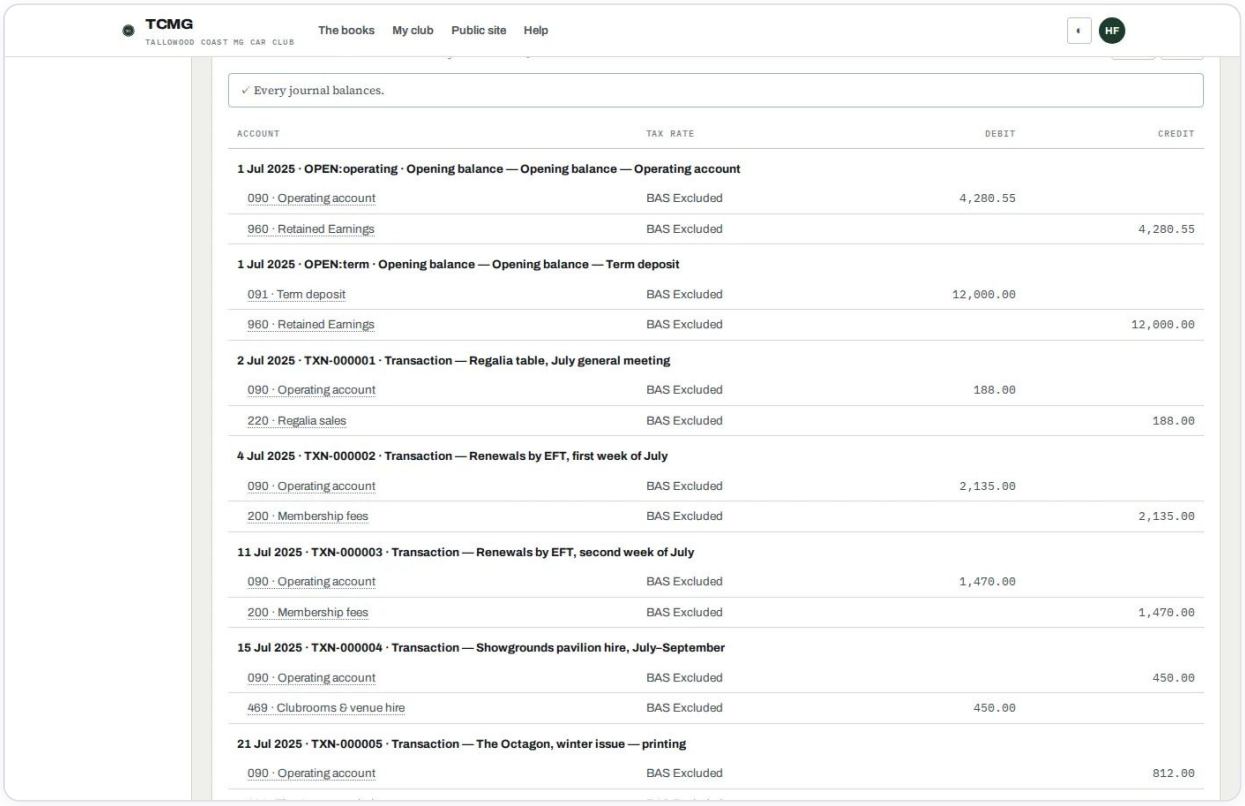
Here	In Xero	Notes
Profit and Loss	Profit and Loss	Trading Income, Cost of Sales, Gross Profit, Other Income, Operating Expenses, Net Profit.
Balance Sheet	Balance Sheet	Bank, current, fixed and non-current assets; current and non-current liabilities; equity with Current Year Earnings.
Trial Balance	Trial Balance	Balance-sheet accounts to date; income and expenses for the year to date.
General Ledger Summary	General Ledger Summary	Opening, debits, credits, net movement and closing per account.
Account Transactions	Account Transactions	Every line on one account, with a running balance.
Journal Report	Journal Report	Each posting’s debit and credit lines, with its source.
Cash Summary	Cash Summary	Cash in and out by account, other movements, and bank balances at each end.
Budget Variance	Budget Variance	Against the budget the Treasurer set.
GST Reconciliation	GST Reconciliation	When registered: the GST account tied to the BAS worksheet and the Balance Sheet.



ACCOUNT	OPENING	DEBIT	CREDIT	NET MOVEMENT	CLOSING
090 · Operating account	0.00	20,378.55	15,253.90	5,124.65	5,124.65
091 · Term deposit	0.00	12,396.30	0.00	12,396.30	12,396.30
200 · Membership fees	0.00	0.00	7,340.00	-7,340.00	-7,340.00
210 · Event tickets	0.00	0.00	6,590.00	-6,590.00	-6,590.00
220 · Regalia sales	0.00	0.00	1,656.00	-1,656.00	-1,656.00
230 · Donations & raffles	0.00	0.00	392.00	-392.00	-392.00
260 · Other income	0.00	0.00	120.00	-120.00	-120.00
270 · Interest	0.00	0.00	396.30	-396.30	-396.30
310 · Regalia stock	0.00	1,844.00	0.00	1,844.00	1,844.00
404 · Bank charges	0.00	36.00	0.00	36.00	36.00
425 · Postage	0.00	790.60	0.00	790.60	790.60
433 · Insurance	0.00	1,185.00	0.00	1,185.00	1,185.00
450 · Event costs	0.00	5,683.30	0.00	5,683.30	5,683.30
461 · The Octagon printing	0.00	3,280.00	0.00	3,280.00	3,280.00
469 · Clubrooms & venue hire	0.00	1,800.00	0.00	1,800.00	1,800.00
485 · Website & email	0.00	330.00	0.00	330.00	330.00
486 · Affiliation fees	0.00	240.00	0.00	240.00	240.00
490 · Refunds	0.00	65.00	0.00	65.00	65.00
960 · Retained Earnings	0.00	0.00	16,280.55	-16,280.55	-16,280.55
Total		**48,028.75**	**48,028.75**	**0.00**	

Balances are net debit: a credit balance (income, a liability, equity) shows negative.

The General Ledger Summary.



ACCOUNT	TAX RATE	DEBIT	CREDIT
1 Jul 2025 · OPEN:operating · Opening balance — Opening balance — Operating account			
090 · Operating account	BAS Excluded	4,280.55	
960 · Retained Earnings	BAS Excluded		4,280.55
1 Jul 2025 · OPEN:term · Opening balance — Opening balance — Term deposit			
091 · Term deposit	BAS Excluded	12,000.00	
960 · Retained Earnings	BAS Excluded		12,000.00
2 Jul 2025 · TXN-000001 · Transaction — Regalia table, July general meeting			
090 · Operating account	BAS Excluded	188.00	
220 · Regalia sales	BAS Excluded		188.00
4 Jul 2025 · TXN-000002 · Transaction — Renewals by EFT, first week of July			
090 · Operating account	BAS Excluded	2,135.00	
200 · Membership fees	BAS Excluded		2,135.00
11 Jul 2025 · TXN-000003 · Transaction — Renewals by EFT, second week of July			
090 · Operating account	BAS Excluded	1,470.00	
200 · Membership fees	BAS Excluded		1,470.00
15 Jul 2025 · TXN-000004 · Transaction — Showgrounds pavilion hire, July–September			
090 · Operating account	BAS Excluded		450.00
469 · Clubrooms & venue hire	BAS Excluded	450.00	
21 Jul 2025 · TXN-000005 · Transaction — The Octagon, winter issue — printing			
090 · Operating account	BAS Excluded		812.00

The Journal Report.

Click any account in a report to open its Account Transactions for the same period. Each report checks itself (debits equal credits; net assets equal equity; the cash summary agrees with the bank balances) and shows a red warning if a check fails.

The year-end pack

Reports → **Year-end pack** (or **Year end** → **Year-end pack**) gathers every report for a financial year:

- as one printable document with a cover page — the club, the year, the date prepared, whether the year is finalised, and any balance warnings — each report on its own page. Save it as a PDF from the browser's print dialog;
- or as a ZIP holding a CSV of each report, a general ledger detail CSV for every account with activity, and the document itself.

Receipts and invoices attached to transactions are downloaded separately with **Receipts ZIP** on the Transactions page. The Treasurer can also give you the **AGM statement**: income and expenditure with a statement of assets and liabilities.

The lock date and finalised years

When the Treasurer finalises a year, the books are locked up to its last day: nothing dated on or before the lock date can be added, changed or removed, and the year's figures are kept with who finalised it and when. **Year end** shows each year's status. A finalised year can be reopened for a correction; the reopening is recorded.

> If you have year-end adjustments — depreciation, prepayments, accruals, stock — give the Treasurer the journals before the year is finalised. Ask them to reopen it if it already is.

Working in Xero

If you prefer your own tools, the books export in Xero's import formats: the chart of accounts, each bank account's statement pre-coded with account codes and tax rates, and the manual journals.

What to ask the Treasurer for

- Bank statements at 30 June for every account, to agree with the Balance Sheet.
- A list of anything unpaid at year end: bills received, claims approved but not paid, fees received in advance.
- The regalia stocktake and any equipment bought or sold.
- Minutes approving the budget, and any grants with conditions.
- Whether the club is registered for GST, and from when.