



Australian Government
Australian Industrial Registry

Level 4, 11 Exhibition Street
Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9654 6812

Gordon Thomas
General Secretary
Union of Christmas Island of Workers
PO Box 84
CHRISTMAS ISLAND
INDIAN OCEAN WA 6798

Dear Mr Thomas

**Re: Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule)
Financial Reports for the year ended 31 December 2005 -FR#2005/653**

I have received the financial documents of the Union of Christmas Island Workers for the year ended 31 December 2005. The documents were lodged in the Industrial Registry on 19 September 2006.

The documents have been filed.

Although the documents have been filed, I would like to comment on an issue arising out of the reports. I make this comment to assist you when you next prepare financial reports. You do not need to take any further action in respect of the financial reports already lodged.

1. Accounting Officer's Certificate

There is no requirement under the RAO Schedule to lodge an accounting officer's certificate. Such certificate was previously required by section 273(2) of the Act and regulation 109(1)(a) of the *Workplace Relations Regulations*.

Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7764 Mon – Tues or you can contact Ms Marylyn Beare on the same number on a Wednesday.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Dimitra Doukas'.

Dimitra Doukas
Statutory Services Branch

3 October 2006

u.c.i.w.

FR2005/653

Union Of Christmas Island Workers

P.O. Box 84, CHRISTMAS ISLAND, INDIAN OCEAN, W. A. 6798

+ 091 - 648472 Fax: + 091 - 648470

+ 091 - 648471

President..... Foo Kee Heng

General Secretary..... Gordon Thomson

Thursday 7 September 2006

The Registrar
Australian Industrial Registry
GPO Box 1994S
Melbourne VIC. 3001

Attention: Ms Marylyn Beare
Ref: **FR2005/653**

Dear Registrar


UNION OF CHRISTMAS ISLAND WORKERS FINANCIAL REPORT 2005

Thank you for your letter of 19 July 2006. I apologise for not responding promptly. I was off the Island when your letter arrived, and I returned on 21 August.

Please find enclosed a copy of the full report including the Auditor's Report, the general purpose financial report and the operating report. The full report was presented by the Auditor on 20 July 2006. The union's Executive Committee received and adopted the full report at its meeting on 27 July.

I certify that the enclosed documents which comprise the full report are copies of the documents, and are presented in the same form, as they were provided to the executive committee meeting on 27 July 2006 and then circulated to all members on 30 August 2006.

Yours faithfully


Gordon Thomson
General Secretary

Industrial Registrar UCIW Annual Return Financial Reports 7 9 06

UCIW Telephone (08) 9164 8472 Facsimile (08) 9164 8470 Mobile 0439 215 060 Email uciw@pulaui.cx
Union of Christmas Island Workers ABN 16 488 483 497

UNION OF CHRISTMAS ISLAND WORKERS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2005

u.c.i.w.

Union Of Christmas Island Workers

P.O. Box 84, CHRISTMAS ISLAND, INDIAN OCEAN, W. A. 6798

☎ + 091 - 648472 Fax: + 091 - 648470

☎ + 091 - 648471

President..... Foo Kee Heng...

General Secretary..... Gordon Thomson

UNION OF CHRISTMAS ISLAND WORKERS

GENERAL SECRETARY'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2005

In my opinion the accompanying accounts as set out on pages 12 to 20:-

- (a) Are drawn up so as to give a true and fair view of the state of the Union's affairs as at 31 December 2005 and of its Net Profit for the year ended on that date; and
- (b) At the date of this statement there are reasonable grounds to believe that the Union will be able to pay its debts as and when they fall due.

The accounts have been made out in accordance with Statement of Accounting Concepts and all Applicable Accounting Standards.



GORDON SINCLAIR THOMSON
GENERAL SECRETARY

For and on behalf of Union of Christmas Island Workers

Dated: 18 July 2006

u.c.i.w.

Union Of Christmas Island Workers

P.O. Box 84, CHRISTMAS ISLAND, INDIAN OCEAN, W. A. 6798

☎ + 091 - 648472 Fax: + 091 - 648470

☎ + 091 - 648471

President.....Foo.Kee.Heng...

General Secretary.....Gordon Thomson

UNION OF CHRISTMAS ISLAND WORKERS

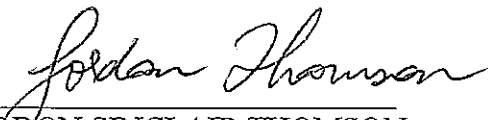
Accounting Officer's Certificate

I, GORDON SINCLAIR THOMSON, being the officer responsible for keeping the accounting records of the Union of Christmas Island Workers, certify that as at 31 December 2005 the number of members of the Union was 321.

In my opinion:

- (i) The attached accounts show a true and fair view of the financial affairs of the organisation as at 31 December 2005 and the result of operations for the period then ended;
- (ii) A record has been kept of all monies paid by, or collected from members and all monies so paid or collected have been credited to the bank account to which those monies are to be credited in accordance with the rules of the Union;
- (iii) All expenditure incurred by the Union, was authorised in accordance with the rules of the Union;
- (iv) With regard to funds of the Union raised by compulsory levies or voluntary contributions from members, or funds other than the General Fund operated in accordance with the rules, no payments were made to any such fund for purposes other than those for which the fund was operated.
- (v) All loans or financial benefits granted to persons holding office in the organisation were Authorised in accordance with the rules;
- (vi) The register of members of the organisation was maintained in accordance with the Workplace Relation Act 1996.

...2/UCIW Telephone (08) 9164 8472 or (08) 9164 8471 Fax (08) 9164 8470 Email: uciw@pulau.cx



GORDON SINCLAIR THOMSON
GENERAL SECRETARY

For and on behalf of Union of Christmas Island Workers

Date: 18/7/06

This Accounting Officer's Certificate forms part of the Accounts and Statements referred to in the Auditors Report.

UNION OF CHRISTMAS ISLAND WORKERS

FOR THE YEAR ENDED 31 DECEMBER 2005

CONTENTS

Auditor's Report
Committee of Management Operating Report
General Secretary's Statement
Accounting Officer's Certificate
Committee of Management Statement
Balance Sheet
Profit and Loss Account
Statement of Cash Flow
Notes To and Forming Part of Financial Statements
Accounting Depreciation Report

Abbott

Business Consultants

+ Improving Profits
+ Adding Value
+ Building Wealth

INDEPENDENT AUDITOR'S REPORT

To the Members of the Union of Christmas Island Workers

Scope

We have audited the financial report set out on pages 12 to 20 for the year ended 31 December 2005. The Executive Committee is responsible for the preparation and presentation of the financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts of and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and statutory requirements so as to represent a view of the Union which is consistent with our understanding of its financial position and the results of its operations.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion

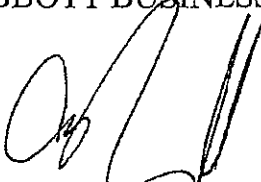
- (i) They were kept by the Union in relation to the year satisfactory account records, including:
 - (a) records of the sources and nature of the income of the Union (including income from members); and

.../2

- (b) records of the nature and purposes of the expenditure of the Union; and
- (ii) the general purpose financial report presents fairly in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements in Australia and the reporting requirements in Australia and the requirements of the RAO Schedule; and

all the information and explanations that officers of employees of the Union were required to provide were provided.

ABBOTT BUSINESS CONSULTANTS



A L MCDOWELL
AUDITOR

DATE: 20 July 2006

U.C.I.W.

Union Of Christmas Island Workers

P.O. Box 84, CHRISTMAS ISLAND, INDIAN OCEAN, W. A. 6798

☎ + 091 - 648472 Fax: + 091 - 648470

☎ + 091 - 648471

President.....Foo.Kee.Heng....

General Secretary.....Gordon Thomson

OPERATING REPORT FOR YEAR ENDED 31 DECEMBER 2005

Principal Activities

The principal activities of the Union during the reporting period were to provide Industrial and organising services to the members consistent with the objects of the Union and particularly the object of protecting and improving the interests of the members.

The Union's principal activities resulted in maintaining and improving the wages and conditions of employment of the membership, particularly for those members in collective enterprise agreements negotiated by the Union.

Significant Changes in Financial Affairs

No significant changes in the Union's state of affairs occurred during the financial year.

Manner of Resignation

Members may resign from the Union in accordance with rule 13, which reads as follows:

A member may resign their membership by notifying the Secretary in writing, addressed and delivered to that officer.

A notice of resignation from membership takes effect:

- (a) where the member ceases to be eligible to become a member of the union:
- (i) on the day on which the notice is received by the union; or
 - (ii) on the day specified in the notice, which is a day not earlier than the day when the member ceases to be eligible to become a members;

.../2

UCIW Telephone (08) 9164 8472 or (08) 9164 8471 Fax (08) 9164 8470 Email: uciw@pulau.cx

Whichever is later; or

(b) in any other case:

- (i) at the end of two weeks, after notice is received by the organisation; or
- (ii) on the day specified in the notice; whichever is later.

Any dues payable but not paid by a former member of the union, in relation to a period before the member's resignation from the union took effect, may be sued for and recovered in the name of the union, in a court of competent jurisdiction, as a debt due to the union.

A notice delivered to the Secretary shall be taken to have been received by the union when it is delivered.

A notice of resignation that has been received by the union is not valid because it was not addressed and delivered to the Secretary.

A resignation from membership is valid even if it is not affected in accordance with this Rule if the member is informed in writing by or on behalf of the organisation that the resignation has been accepted.

Trustee of Director of Trustee Company of Superannuation Entity or Exempt Public Sector Superannuation Scheme

No members from Committee of Management held any such position.

Number of Members

The number of persons who, at the end of the reporting period, were recorded on the Register of Members of the Union was 321.

Number of Employees

The number of persons who were, at the end of the reporting period, employees of the Union was 2.

Members of Committee of Management

The persons who held office as members of the Committee of Management of the Association during the reporting period are:

FOO, Kee Heng (President)
NG, Albert Siew Chew (Vice President)
PEREIRA, Lucy Goh Stella (Vice President)

THOMSON, Gordon (Secretary)
CHAN, Khye Meng (Trustee)
DE CRUZ, Ronald Edward (Trustee)
KOH, Nora (Committee Member)
LAWRY, Sally (Committee Member)
LEE, James Hua Fun (Committee Member)
LEE, Kelvin Kok Bin (Committee Member)
LOW, Jeffrey (Committee Member)
NG, Hooi Hee (Committee Member)
NG, Hooi Hock (Committee Member)
SAPTU, Isnin (Committee Member)
TEO, Philip (Committee Member)



GORDON SINCLAIR THOMSON

DATED: 18 July 2006

u.c.i.w.

Union Of Christmas Island Workers

P.O. Box 84, CHRISTMAS ISLAND, INDIAN OCEAN, W. A. 6798

☎ + 091 - 648472 Fax: + 091 - 648470

☎ + 091 - 648471

President..... Foo Kee Heng...

General Secretary..... Gordon Thomson

UNION OF CHRISTMAS ISLAND WORKERS

Committee of Management Statement

I FOO, KEE HENG being a member of the Committee of Management of the Union of Christmas Island Workers, do state that on the 19/7/06 the Committee of Management of the Union of Christmas Island Workers passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 31 December 2005:

The Committee of Management declares in relation to the GPFR that in its opinion:

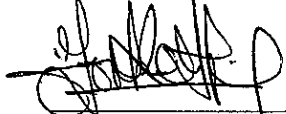
- a) the financial statements and notes comply with the Australian Accounting Standards;
- b) the financial statements and notes comply with reporting guidelines of the Industrial Register;
- c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the Union for the financial year to which they relate;
- d) there are reasonable grounds to believe that the Union will be able to pay its debts as and when they become due and payable;
- e) during the financial year to which the GPFR related and since the end of that year:
 - i) meetings of the committee of management were held in accordance with the rules of the Union including the rules of a branch concerned; and
 - ii) the financial affairs of the Union have been managed in accordance with the rules of the organisation including the rules of a branch concerned; and
 - iii) the financial records of the Union have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - iv) the information sought in any request of a member of the reporting entity or a Registrar duly made under section 272 of the RAO Schedule has been furnished to the member of Registrar; and

...2/UCIW Telephone (08) 9164 8472 or (08) 9164 8471 Fax (08) 9164 8470 Email: uciw@pulau.cx

- v) there has been no orders made by the Commission under section 273 of the RAO Schedule during the period.

For Committee of Management: FOO KEE HENG

Title of Office Held: President



FOO KEE HENG

Dated: 19/7/06

This Committee of Management Certificate forms part of the Accounts and Statements referred to in the Auditors Report.

UNION OF CHRISTMAS ISLAND WORKERS

BALANCE SHEET AS AT 31 DECEMBER 2005

	CURRENT \$	PRIOR \$
MEMBERS FUNDS	<u>54,374</u>	<u>33,515</u>
Represented by -		
CURRENT ASSETS		
Cash at Bank		
Westpac Bank	32,813	22,428
Loans at Call (Unsecured)		
UCIW Services Pty Ltd	<u>5,238</u>	<u>5,873</u>
	38,051	28,301
CURRENT LIABILITIES		
Trade Creditors	-	500
Provision for PAYG Withholding	6,338	9,578
Provision for Superannuation Payable	1,225	-
Provision for Fringe Benefits Tax	-	2,186
Provision for Annual Leave	<u>20,796</u>	<u>20,606</u>
	28,359	32,870
WORKING CAPITAL/(DEFICIENCY)	9,692	(4,569)
NON-CURRENT ASSETS		
Land & Buildings - at Cost	50,443	50,444
Plant & Equipment - at Cost	33,161	30,060
Accumulated Depreciation	<u>25,735</u>	<u>24,440</u>
	7,426	5,620
Motor Vehicles - at Cost	26,088	26,088
Accumulated Depreciation	<u>19,005</u>	<u>16,949</u>
	7,083	9,139
	<u>14,509</u>	<u>14,759</u>
	64,952	65,203
	<u>74,644</u>	<u>60,634</u>

UNION OF CHRISTMAS ISLAND WORKERS

BALANCE SHEET AS AT 31 DECEMBER 2005

	CURRENT \$	PRIOR \$
NON-CURRENT LIABILITIES		
Secured Loan - TLC Building Society	<u>20,270</u>	<u>27,119</u>
EXCESS OF ASSETS OVER LIABILITIES	<u>54,374</u>	<u>33,515</u>

UNION OF CHRISTMAS ISLAND WORKERS

MEMBERS FUND ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2005

	CURRENT \$	PRIOR \$
Opening Balance	33,515	35,993
Net Profit/(Loss)	20,859	(2,478)
	<hr/>	<hr/>
	54,374	33,515
	<hr/>	<hr/>

UNION OF CHRISTMAS ISLAND WORKERS
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2005

	CURRENT	PRIOR
	\$	\$
INCOME		
Donations Received	148,510	95,444
Interest Received	285	152
Rent Income	9,200	13,956
Legal Levy	9,530	-
Membership Fees Received	116,359	97,268
Miscellaneous Income	98	253
	283,982	207,073
EXPENDITURE		
Accounting & Audit Fees	7,220	5,400
Advertising & Promotion	82	-
Annual Leave Expense	191	976
Affiliation Fees	1,642	2,375
Bank Charges	226	283
Bookkeeping Fees	258	-
Cleaning	687	734
Computer Requisites	366	-
Depreciation	3,351	3,708
Donations	650	368
Electricity	2,665	2,037
Entertainment	1,918	615
Fees & Licences	74	265
Fines & Penalties	3,080	-
Freight & Cartage	-	2,330
Fringe Benefits Tax	1,034	2,186
Hire of Plant & Equipment	384	-
Insurance	1,304	-
Internet & Service Fees	396	396
Interest - TLC Building Society	1,673	1,704
Motor Vehicle		
Fuel & Oil	2,223	1,468
Repairs & Maintenance	387	1,619
Registration	887	463
Insurance	1,175	-
	4,672	3,550
Printing, Stationery & Stamps	1,235	959
Rates & Taxes	2,357	1,857
Repairs & Maintenance	1,621	456
Staff Amenities	637	2,112
Staff Accommodation	9,758	8,928

UNION OF CHRISTMAS ISLAND WORKERS
 PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2005

Travel & Accommodation	1,828	-
Staff Airfares	4,355	4,638
Subscriptions	350	450
Superannuation	14,135	12,579
Sundry Expenses	-	862
Telephone	5,022	4,850
Union Day Expenses	23,152	15,181
Wages		
Employees	103,141	71,627
Elected Officials	62,254	58,125
	<hr/>	<hr/>
	165,395	129,752
Workers Compensation	1,406	-
	<hr/>	<hr/>
	263,124	209,551
	<hr/>	<hr/>
NET PROFIT/(LOSS)	20,858	(2,478)
	<hr/> <hr/>	<hr/> <hr/>

UNION OF CHRISTMAS ISLAND WORKERS

STATEMENT OF CASH FLOWS FOR YEAR ENDED 31 DECEMBER 2005

	2005	2004
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Members & Donors	274,497	192,965
Payments to Suppliers and Employees	(264,282)	(190,900)
Interest Received	285	152
Rental Income Received	9,200	13,955
Net cash provided by (used in) Operating Activities	<u>19,700</u>	<u>16,172</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Plant & Equipment	(3,101)	(1,482)
Loans to Related Parties – UCIW Services		(264)
- payments made		(264)
- proceeds from repayments	635	
Net cash provided by (used in) Investing Activities	<u>(2,466)</u>	<u>(1,746)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of Borrowings – TLC Building	(6,849)	(1,830)
Net cash provided by (used in) Financing Activities	<u>(6,849)</u>	<u>(1,830)</u>
Net increase/(decrease) in cash held	10,385	12,596
Cash at 31 December 2004	22,428	9,832
Cash at 31 December 2005	<u>32,813</u>	<u>22,428</u>

UNION OF CHRISTMAS ISLAND WORKERS

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2005

NOTE 1 – STATEMENT OF ACCOUNTING POLICIES IN ACCORDANCE
WITH THE WORKPLACE RELATIONS ACT 1996

1. This financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards, and the Workplace Relations Act 1996.

The following is a summary of significant accounting policies adopted by the Union in preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

- (a) **Basis of Accounting**
The accounts have been prepared on the basis of historical costs and do not take into account changing money values or, except where otherwise stated, current valuations of non-current assets. Contributions from members have been brought to account on a cash basis. All other income and expenditure of the union has been brought to account on an accrual basis of accounting as to match income for the period with the expenditure incurred in earning that income.
- (b) **Provisions for Accrued Annual Leave**
Provision for Employee Benefits in the form of Accrued Annual Leave has been made for the estimated accrued entitlements of all employees on the basis of their terms of employment.
- (c) **Income Tax**
No Provision has been made in the accounts for income tax on the basis that the Union is exempt under section 50-15 of the Income Tax Assessment Act 1997.
- (d) **Plant & Equipment & Motor Vehicle**
Each class of plant & equipment and motor vehicles is carried at historical cost less, where applicable any accumulated depreciation. Rates used are:
- | | |
|-------------------|--|
| Plant & Equipment | Varying rates, using diminishing value method. |
| Motor Vehicles | 22.5% Diminishing Value |

NOTE 2 - WORKPLACE RELATIONS ACT 1996

In accordance with the requirements of the Workplace Relations Act 1996, the attention of the members is drawn to the provisions of sub-section (1),(2) and (3) of Section 272, which reads,

- (1) A member of a reporting unit, or a register, may apply to the reporting unit for specified prescribed information in relation to the reporting unit to be made available to the person making the application.
- (2) The application must be writing and must specify the period within which, and the manner in which, the information is to be made available. The period must not be less than 14 days after the application is given to the reporting unit.
- (3) A reporting unit must comply with an application made under sub section (1).

UNION OF CHRISTMAS ISLAND WORKERS

Accounting Depreciation Schedule - Detailed

Period 1/01/2005 to 31/12/2005

Asset Code	Description	Private Use %	Acq. (Disp)	Original Cost	Opening W.D.V.	Additions (Disposals)	Profit (Loss) On Sale	Depn Method	YTD Depreciation	Closing W.D.V.	
670	Plant & Equipment - at Cost										
01	Industrial Library			9,850	2,108	-	-	15.00 D	316	1,792	
05	Desks (5)			500	60	-	-	20.00 D	12	48	
06	Tables (3)			400	48	-	-	20.00 D	10	38	
07	Front Counter			300	36	-	-	20.00 D	7	29	
08	Carpet			100	12	-	-	20.00 D	2	10	
09	Coffee Table			50	6	-	-	20.00 D	1	5	
10	Chairs			300	36	-	-	20.00 D	7	29	
11	Filing Cabinets			300	36	-	-	20.00 D	7	29	
12	Lounge Suite Set			100	12	-	-	20.00 D	2	10	
13	Paintings			500	307	-	-	5.00 D	15	292	
16	Refrigerator			100	12	-	-	20.00 D	2	10	
17	Public Address System			300	19	-	-	25.00 D	5	14	
19	UCIW - Plaque & Flag			1,000	368	-	-	10.00 D	37	331	
21	Photocopier			3,523	453	-	-	25.00 D	113	340	
23	Fax Machine - Donated by CIP			1,000	-	-	-	20.00 P	-	-	
24	3 Air Conditioners			2,520	634	-	-	25.00 D	159	475	
25	2 Computers			5,012	-	-	-	40.00 P	-	-	
26	1 Laptop Computer			2,518	-	-	-	40.00 P	-	-	
28	Vacuum Cleaner			205	147	-	-	20.00 D	29	118	
29	Mobile Phone - Nokia			1,482	1,326	-	-	37.50 D	497	829	
30	Air Conditioner		20/07/2005	1,000	-	1,000	-	7.50 D	34	966	
31	Photocopier		09/12/2005	2,100	-	2,100	-	30.00 D	40	2,060	
				<u>33,160</u>	<u>5,620</u>	<u>3,100</u>	<u>0</u>		<u>1,295</u>	<u>7,425</u>	
676	Motor Vehicles - at Cost										
27	Toyota Rav4 car			26,088	9,139	-	-	22.50 D	2,056	7,083	
				<u>26,088</u>	<u>9,139</u>	<u>0</u>	<u>0</u>		<u>2,056</u>	<u>7,083</u>	
TOTAL				<u>59,248</u>	<u>14,759</u>	<u>3,100</u>	<u>0</u>		<u>3,351</u>	<u>14,508</u>	