



Mr Gordon Thomson  
General Secretary  
Union of Christmas Island Workers  
PO Box 84  
Christmas Island, Indian Ocean, WA 6798

email: [uciw@pulau.cx](mailto:uciw@pulau.cx)

Dear Mr Thomson

**Re: Financial Report for the Union of Christmas Island Workers for year ended 31 December 2006 – FR2006/664**

I acknowledge receipt of the financial report for the Union of Christmas Island Workers for the year ended 31 December 2006. The report was lodged with the Registry on 2 August 2007 and the certificate of the Secretary was lodged on 29 August 2007.

The financial report has now been filed.

I make the following comments to assist you when you next prepare a financial report. You are not required to take any further action in respect of the report lodged.

*Presentation of the full report to a General Meeting*

The full report was provided to members on 30 July 2007 and presented to a General Meeting of members on 22 August 2007. It should be noted that section 266(1) of Schedule 1 requires the financial report to be presented to a general meeting of the members of the reporting unit within six months of the end of the financial year (i.e. 30 June).

Also, section 265(5) requires the financial reports to be supplied to members of the reporting unit not less than 21 days before the general meeting (i.e. no later than 9 June). I advise that the Industrial Registrar attaches importance to reporting units both fully satisfying the obligations under Schedule 1 and to those obligations being discharged within the requisite timeframes. In future would you please ensure the financial reporting timeframes are met. For your information I have included a link to fact sheet 9 - *Diagrammatic Summary of Financial Reporting Process and Time-Limits* [http://www.airc.gov.au/fact\\_sheets/factsheets.html](http://www.airc.gov.au/fact_sheets/factsheets.html) which sets out the relevant steps and timescales.

*Committee of Management Statement*

I remind you that the applicable Reporting Guidelines require the Committee of Management Statement to include information in relation to recovery of wages activity. In the event there has been no recovery of wages activity you may wish to consider words such as:

*(xz) in relation to the recovery of wages activity:*

*(i) there has been no such activity undertaken by the reporting unit.*

*Audit Report*

It is not clear from the Report whether or not the Auditor is an approved Auditor. In this regard I draw your attention to the definitions of approved auditor in regulation 4 of the Workplace Relations (Registration and Accountability of Organisations) Regulations 2003. In all likelihood the Auditor is such a person however, it is our preference that this is made explicit in the Report. I recommend you draw this comment to the attention of your Auditors.

If you wish to discuss any of the matters referred to above I can be contacted on (03) 8661 7764.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Kevin Donnellan', with a long horizontal stroke extending to the right.

Kevin Donnellan

Statutory Services Branch  
26 September 2007

# u.c.i.w.

Union of Christmas Island Workers

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

☎ + (672) 4-8472 Fax + (672)-4-8470

☎ + (672) 4-8471

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

General Secretary ..... **Gordon Thomson** .....

Friday 24 August 2007

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

Attention: Mr Larry Powell  
Ref: **FR2006/664**

Dear Registrar

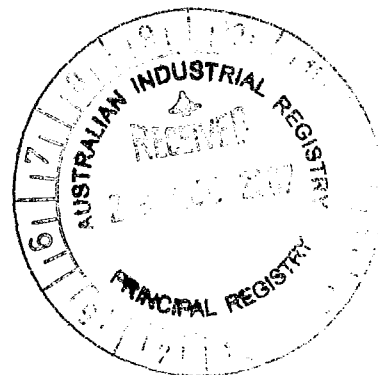
## **UNION OF CHRISTMAS ISLAND WORKERS FINANCIAL REPORT 2006**

Further to my letter of 30 July 2007 I write to advise that the Annual General Meeting of the Union, held on Wednesday 22 August 2007, confirmed acceptance of the Auditor's Report and Financial Statements of the Union of Christmas Island Workers for the year ended 31 December 2006. I refer to the full Report which was circulated to members on 30 July 2007. A copy of the report was forwarded to you on 30 July. Thank you for your attention to this matter.

Yours faithfully



Gordon Thomson  
General Secretary



# u.c.i.w.

FR 2006/664

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

General Secretary ..... **Gordon Thomson** .....

Monday 30 July 2007

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

Attention: Mr Larry Powell  
Ref: **FR2006/664**

Dear Registrar

## **UNION OF CHRISTMAS ISLAND WORKERS FINANCIAL REPORT 2006**

Please find enclosed a copy of the Union of Christmas Island Workers Financial Statements, Auditor's Report and Committee of Management Statement and Operating Report for the year ending 31 December 2006. The full report was presented by the Auditor on 21 July 2007. The union's Executive Committee received and adopted the full report at its meeting on 25 July 2007.

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 25 July 2007 and then circulated to all members on 30 July 2007.

Yours faithfully



Gordon Thomson  
General Secretary

UNION OF CHRISTMAS ISLAND WORKERS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
31 DECEMBER 2006

UNION OF CHRISTMAS ISLAND WORKERS

FOR THE YEAR ENDED 31 DECEMBER 2006

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# Abbott

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+ 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 10 to 18 for the year ended 31 December 2006. 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

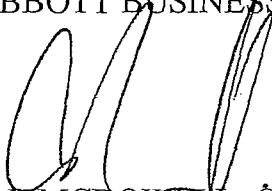
- (i) they were kept by the Union in relation to the year satisfactory account records, including:
  - (a) records of the sources and nature of the income of the Union (including income from members); and

.../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 CA  
AUDITOR

DATE: 21/7/07





## Union of Christmas Island Workers

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

☎ +(672) 4-8472 Fax +(672)-4-8470

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President ..... Foo Kee Heng

General Secretary ..... Gordon Thomson

### OPERATING REPORT FOR YEAR ENDED 31 DECEMBER 2006

#### 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 General 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

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 284.

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)  
THOMSON, Gordon ( General Secretary)  
LOW, Jeffrey (Trustee)

DE CRUZ, Ronald Edward (Trustee)  
KOH, Nora (Vice President)  
LEE, Kelvin Kok Bin (Committee Member)  
NG, Hooi Hee (Committee Member)  
NG, Hooi Hock (Committee Member)  
TEO, Philip (Committee Member)  
LAU, Andrew (Committee Member)



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Gordon Thomson

DATED: 23/3/07

**UNION OF CHRISTMAS ISLAND WORKERS**


GENERAL SECRETARY'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2006

In my opinion the accompanying accounts as set out on pages 10 to 18 :-

- (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 2006 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: 23/03/2007

## 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 23 March 2007 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 2006:

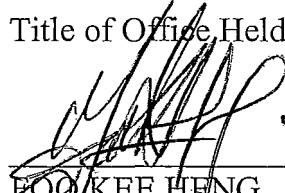
The Committee of Management declares in relation to the GPFR that in its opinion:

- 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

- 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: 23/03/2007

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 2006

	CURRENT \$	PRIOR \$
MEMBERS FUNDS	<u>91,481</u>	<u>54,374</u>
Represented by -		
CURRENT ASSETS		
Cash at Bank		
Westpac Bank	68,143	32,813
Sundry Debtors	800	-
Loans at Call (Unsecured)		
UCIW Services Pty Ltd	-	5,238
	<u>68,943</u>	<u>38,051</u>
CURRENT LIABILITIES		
Provision for PAYG Withholding	6,047	6,338
Provision for Superannuation		
Payable	1,843	1,225
Provision for Annual Leave	23,909	20,796
	<u>31,799</u>	<u>28,359</u>
WORKING CAPITAL/(DEFICIENCY)	37,144	9,692
NON-CURRENT ASSETS		
Land & Buildings - at Cost	50,444	50,443
Plant & Equipment - at Cost	38,260	33,161
Accumulated Depreciation	27,531	25,735
	<u>10,729</u>	<u>7,426</u>
Motor Vehicles - at Cost	26,088	26,088
Accumulated Depreciation	20,599	19,005
	<u>5,489</u>	<u>7,083</u>
	<u>16,218</u>	<u>14,509</u>
	<u>66,662</u>	<u>64,952</u>
	103,806	74,644

UNION OF CHRISTMAS ISLAND WORKERS

BALANCE SHEET AS AT 31 DECEMBER 2006

	CURRENT \$	PRIOR \$
NON-CURRENT LIABILITIES		
Keystart Loans Ltd	12,325	20,270
EXCESS OF ASSETS OVER LIABILITIES	<u>91,481</u>	<u>54,374</u>



UNION OF CHRISTMAS ISLAND WORKERS

MEMBERS FUND ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2006

	CURRENT \$	PRIOR \$
Opening Balance	54,374	33,515
Net Profit/(Loss)	37,107	20,859
	<u>91,481</u>	<u>54,374</u>

UNION OF CHRISTMAS ISLAND WORKERS

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2006

	CURRENT \$	PRIOR \$
<b>INCOME</b>		
Court Costs Received - PRL	4,755	-
Dividend Received - TLC		
Building Society	4,000	-
Donations Received	73,500	148,570
Interest Received	366	285
Rent Income	800	9,200
Legal Levy	-	9,530
Management Fees - IOS	6,664	-
Membership Fees Received	95,961	116,359
Miscellaneous Income	-	98
Public Rally Collection - ACTU	1,334	-
Union Day Lottery	10,000	-
	197,380	283,982
<b>EXPENDITURE</b>		
Accounting & Audit Fees	3,300	7,220
Advertising & Promotion	-	82
Annual Leave Expense	3,112	191
Affiliation Fees	4,353	1,642
Bank Charges	11	226
Bad Debts - Loan UCIW Services		
Pty Ltd	5,238	-
Bookkeeping Fees	1,889	258
Cleaning	134	687
Computer Requisites	100	366
Depreciation	3,390	3,351
Donations - Other	200	650
Donations - ACTU	1,334	-
Electricity	1,940	2,665
Entertainment	-	1,918
Fees & Licences	152	74
Fines & Penalties	-	3,080
Fringe Benefits Tax	1,379	1,034
Hire of Plant & Equipment	-	384
Insurance	1,740	1,304
Internet & Service Fees	396	396
Interest - Keystart Loans Ltd	1,080	1,673
Motor Vehicle		
Fuel & Oil	1,466	2,223
Repairs & Maintenance	555	387
Registration	448	887
Insurance	504	1,175
	2,973	4,672
Printing, Stationery & Stamps	1,242	1,235
Rates & Taxes	1,995	2,357

UNION OF CHRISTMAS ISLAND WORKERS

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2006

	CURRENT \$	PRIOR \$
Repairs & Maintenance	-	1,621
Staff Amenities	318	637
Staff Accommodation	6,000	9,758
Travel & Accommodation	6,097	1,828
Staff Airfares	1,335	4,355
Subscriptions	110	350
Superannuation	12,274	14,135
Telephone	3,278	5,022
Union Day Expenses	9,266	23,152
Union Day Expenses - Lottery	10,000	-
Wages		
Employees	10,363	103,141
Elected Officials	64,127	62,254
	<hr/>	<hr/>
	74,490	165,395
Workers Compensation	1,147	1,406
	<hr/>	<hr/>
	160,273	263,124
	<hr/>	<hr/>
NET PROFIT/(LOSS)	37,107	20,858
	<hr/>	<hr/>

UNION OF CHRISTMAS ISLAND WORKERS

STATEMENT OF CASH FLOWS FOR YEAR ENDED 31 DECEMBER 2006

	2006 \$	2005 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Members & Donors	179,461	274,497
Payments to Suppliers and Employees	(149,005)	(264,282)
Interest Received	366	285
Rental Income Received	800	9,200
Court Costs Refund – PRL	4,755	-
Dividend Received – TLC Building Society	4,000	
Management Fees – IOS	6,664	
Public Rally Collection - ACTU	1,334	
Net cash provided by (used in) Operating Activities	48,375	19,700
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Plant & Equipment	(5,100)	(3,101)
Loans to Related Parties – UCIW Services		
- payments made	-	635
- proceeds from repayments	-	-
Net cash provided by (used in) Investing Activities	(5,100)	(2,466)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of Borrowings – TLC Building	(7,945)	(6,849)
Net cash provided by (used in) Financing Activities	(7,945)	(6,849)
Net increase/(decrease) in cash held	35,330	10,385
Cash at 31 December 2005	32,813	22,428
Cash at 31 December 2006	68,143	32,813

UNION OF CHRISTMAS ISLAND WORKERS

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2006

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 1/01/2006 to 31/12/2006

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.
<b>670</b>	<b>Plant &amp; Equipment - at Cost</b>									
01	Industrial Library		01/07/1995	9,850	1,792	-	-	15.00 D	269	1,523
05	Desks (5)		01/07/1995	500	48	-	-	20.00 D	10	38
06	Tables (3)		01/07/1995	400	38	-	-	20.00 D	8	30
07	Front Counter		01/07/1995	300	29	-	-	20.00 D	6	23
08	Carpet		01/07/1995	100	10	-	-	20.00 D	2	8
09	Coffee Table		01/07/1995	50	5	-	-	20.00 D	1	4
10	Chairs		01/07/1995	300	29	-	-	20.00 D	6	23
11	Filing Cabinets		01/07/1995	300	29	-	-	20.00 D	6	23
12	Lounge Suite Set		01/07/1995	100	10	-	-	20.00 D	2	8
13	Paintings		01/07/1995	500	292	-	-	5.00 D	15	277
16	Refrigerator		01/07/1995	100	10	-	-	20.00 D	2	8
17	Public Address System		01/07/1995	300	14	-	-	25.00 D	4	10
19	UCIW - Plaque & Flag		01/07/1995	1,000	331	-	-	10.00 D	33	298
21	Photocopier		11/11/1997	3,523	340	-	-	25.00 D	85	255
23	Fax Machine - Donated by CIP		01/01/1998	1,000	-	-	-	20.00 P	-	-
24	3 Air Conditioners		08/03/2000	2,520	475	-	-	25.00 D	119	356
25	2 Computers		08/05/2000	5,012	-	-	-	40.00 P	-	-
26	1 Laptop Computer		12/05/2000	2,518	-	-	-	40.00 P	-	-
28	Vacuum Cleaner		30/06/2003	205	118	-	-	20.00 D	24	94
29	Mobile Phone - Nokia		20/09/2004	1,482	829	-	-	37.50 D	311	518
30	Air Conditioner		20/07/2005	1,000	966	-	-	7.50 D	72	894
31	Photocopier		09/12/2005	2,100	2,060	-	-	30.00 D	618	1,442
32	Computer & Printer		03/12/2006	5,100	-	5,100	-	50.00 D	203	4,897
				<u>38,260</u>	<u>7,425</u>	<u>5,100</u>	<u>0</u>		<u>1,796</u>	<u>10,729</u>
<b>676</b>	<b>Motor Vehicles - at Cost</b>									
27	Toyota Rav4 car		15/11/2000	26,088	7,083	-	-	22.50 D	1,594	5,489
				<u>26,088</u>	<u>7,083</u>	<u>0</u>	<u>0</u>		<u>1,594</u>	<u>5,489</u>
<b>TOTAL</b>				<u>64,348</u>	<u>14,508</u>	<u>5,100</u>	<u>0</u>		<u>3,390</u>	<u>16,218</u>

! Impairment or Revaluation during the year. See Impairment and Revaluation Transactions report for details

