

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

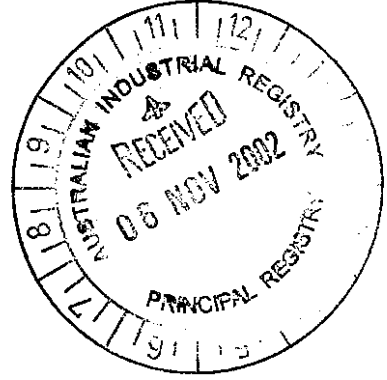
+ 091 - 648471

Foo Kee Heng

President.....

Gordon Thomson

General Secretary.....



Wednesday 30 October 2002

Mr. Terry Nassios
Acting Industrial Registrar
Australian Industrial Relations Commission
GPO Box 1994S
Melbourne VIC. 3001

Dear Mr.Nassios,

Re: UNION OF CHRISTMAS ISLAND WORKERS FINANCIAL ACCOUNTS

I advise that in accordance with the requirements of Section 279(1) to (6) of the Act, the committee of management of the Union has resolved to supply members with copies of the financial accounts of the Union for the years ended 31 December 2000 and 31 December 2001.

I advise that the accounts as contained in the Auditor's Report for 2000 and 2001 were made available to members and distributed with the Auditor's Reports on 22 July 2002. The Auditor's Reports for 2000 and 2001 were received by the committee of management meeting of 5 July 2002 and adopted by the annual general meeting of 30 July 2002.

Enclosed are copies of the financial statements and signed Auditor's Reports for the years ended 31 December 2000 and 31 December 2001. The enclosed copies of the accounts are the same as those distributed to members of the Union.

Also enclosed are the accounting officer's and committee of management certificates for the accounting periods ended 31 December 2000 and 31 December 2001.

In addition, I enclose the certificate (General Secretary's Statement) signed by me stating that: the financial statements for the year ended 31 December 2000 are those presented to the committee of management meeting on 16 May 2001; and the financial statements for the year ended 31 December 2001 are those presented to the committee of management meeting on 7 March 2002.

These certificates were affixed to the auditor's reports, which were distributed to members on 22 July 2002.

On the basis of this documentation I submit that the Union has complied with the audit requirements of the Act.

Yours faithfully

A handwritten signature in cursive script that reads "Gordon Thomson".

Gordon Thomson
General Secretary

UNION OF CHRISTMAS ISLAND WORKERS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2001

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 / to 8 for the year ended 31 December 2001. 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

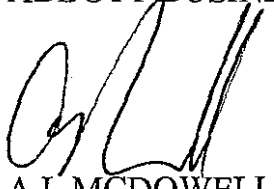
- (i) There were kept by the Union in relation to the year satisfactory account records, including:
 - (a) records of the sources and nature of the income of the Union (including income from members); and

.../2

- (b) records of the nature and purposes of the expenditure of the Union; and
- (ii) the financial report presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements, the financial position of the Union of Christmas Island Workers as at 31 December 2001 and the results of its operations for the year ended; 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: 10 June 2002

UNION OF CHRISTMAS ISLAND WORKERS

GENERAL SECRETARY'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2001

In my opinion the accompanying accounts as set out on pages 1 to 8 :-

- (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 2001 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.



GENERAL SECRETARY

Dated:

7 March 2002

UNION OF CHRISTMAS ISLAND WORKERS

BALANCE SHEET AS AT 31 DECEMBER 2001

	CURRENT \$	PRIOR \$
MEMBERS FUNDS	<u>62,473</u>	<u>119,549</u>
Represented by -		
CURRENT ASSETS		
Cash on Hand	-	1,800
Cash at Bank		
Westpac Bank	23,691	48,802
Loans at Call (Unsecured)		
UCIW Services Pty Ltd	<u>17,809</u>	<u>17,808</u>
	41,500	68,410
CURRENT LIABILITIES		
Trade Creditors	5,400	1,919
Provision for Group Tax		
Payable	-	4,176
Loans at Call (Unsecured)		
UCIW Services Pty Ltd	9,000	-
Provision for Annual Leave	<u>15,052</u>	<u>-</u>
	29,452	6,095
WORKING CAPITAL/(DEFICIENCY)	12,048	62,315
NON-CURRENT ASSETS		
Land & Buildings - at Cost	50,444	50,444
Plant & Equipment - at Cost	28,373	28,373
Accumulated Depreciation	<u>18,177</u>	<u>13,281</u>
	10,196	15,092
Motor Vehicles - at Cost	26,088	26,088
Accumulated Depreciation	<u>6,454</u>	<u>754</u>
	19,634	25,334
	<u>29,830</u>	<u>40,426</u>
	<u>80,274</u>	<u>90,870</u>
	92,322	153,185

UNION OF CHRISTMAS ISLAND WORKERS
BALANCE SHEET AS AT 31 DECEMBER 2001

	CURRENT \$	PRIOR \$
NON-CURRENT LIABILITIES		
Secured Loan - TLC Building Society	<u>29,849</u>	<u>33,636</u>
EXCESS OF ASSETS OVER LIABILITIES	<u>62,473</u>	<u>119,549</u>

UNION OF CHRISTMAS ISLAND WORKERS

MEMBERS FUND ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2001

	CURRENT \$	PRIOR \$
Opening Balance	119,549	75,238
Net Loss/(Profit)	<u>57,076</u>	<u>(44,311)</u>
	<u>62,473</u>	<u>119,549</u>

UNION OF CHRISTMAS ISLAND WORKERS

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2001

	CURRENT \$	PRIOR \$
INCOME		
Donations Received	6,000	35,300
Interest Received	206	687
Rent Income	-	960
Management Fee - UCIW Services Pty Ltd	18,000	17,000
Membership Fees Received	109,514	110,244
Miscellaneous Income	182	120
Skills Audit - CI Phosphate	-	60,000
	133,902	224,311
EXPENDITURE		
Accounting & Audit Fees	5,550	3,895
Advertising & Promotion	80	149
Annual Leave Expense	15,052	-
Affiliation Fees	1,922	2,170
Bank Charges	427	507
Cleaning	615	976
Computer Requisites	1,218	160
Depreciation	10,596	5,559
Electricity	2,334	2,308
Fees & Licences	200	100
Fines & Penalties	61	867
Freight & Cartage	319	-
Gardening	400	400
Hire of Plant & Equipment	66	1,042
Insurance	1,436	3,584
Internet & Service Fees	1,026	1,014
Interest - TLC Building Society	2,212	2,700
Legal Fees	2,000	330
Loss on Sale of Fixed Assets	-	744
Motor Vehicle		
Fuel & Oil	1,234	1,261
Repairs & Maintenance	1,009	1,801
Registration	186	237
Insurance	166	713
	2,595	4,012
Printing, Stationery & Stamps	2,414	1,884
Rates & Taxes	1,270	1,351
Repairs & Maintenance	-	82
Staff Training	300	-
Staff Accommodation	9,322	8,328
Staff Airfares	3,682	3,932
Superannuation	12,057	8,847
Sundry Expenses	1,607	389

UNION OF CHRISTMAS ISLAND WORKERS

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2001

	CURRENT	PRIOR
	\$	\$
Telephone	5,390	5,171
Translation Fees	4,350	750
Union Day Expenses	9,674	20,695
Union Member Functions	-	456
Wages	92,803	97,598
	<hr/>	<hr/>
	190,978	180,000
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NET PROFIT/(LOSS)	(57,076)	44,311
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UNION OF CHRISTMAS ISLAND WORKERS

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2001

NOTE 1 - STATEMENT OF ACCOUNTING POLICIES

These financial statements are a special purpose financial report prepared in order to satisfy the requirements of the Proprietor to prepare financial accounts. The Proprietor has determined that the business is not a reporting entity and therefore there is no requirement to apply Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) in the preparation and presentation of these statements.

The statements have been prepared in accordance with the requirements of the following Accounting Standards and other mandatory professional reporting requirements:

AAS 1 Profit and Loss or other Operating Statements

AAS 4 Depreciation of Non-Current Assets

The statements are also prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

UNION OF CHRISTMAS ISLAND WORKERS
 Tax Depreciation Report from 01-Jan-01 to 31-Dec-01

DESCRIPTION	ORIGINAL COST	% PRIVATE	OPENING WDV	-ACQUISITION- DATE	DATE	DISPOSED	CONSID. RECEIVED	CAPITAL GAIN	-P/L ON DISPOSAL- ASSESSNON-ASSESS	BASIS OF DEP CALC	- DEPRECIATION - RATE	TYPE	AMOUNT	CLOSING WDV
24 3 Air Conditioners	2520		2005	08-Mar-00						2005	25.00	DV	501	1504
25 2 Computers	5012		3708	08-May-00						5012	40.00	PC	2005	1703
26 1 Laptop Computer	2518		1874	12-May-00						2518	40.00	PC	1007	867
670 TOTAL	28373		15092										4896	10196
<u>676 - Motor Vehicles - at Cost</u>														
27 Toyota Rav4 car	26088		25334	15-Nov-00						25334	22.50	DV	5700	19634
GRAND TOTAL	54461		40426										10596	29830

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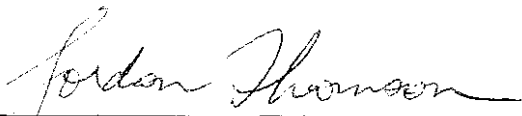
UNION OF CHRISTMAS ISLAND WORKERS

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 2001 the number of members of the Union was: 379

In my opinion:

- (i) The attached accounts show a true and fair view of the financial affairs of the organisation as at 31 December 2001 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 of 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.



GORDON SINCLAIR THOMSON

Date: 7 March 2002

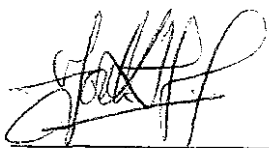
This Accounting Officer's Certificate forms part of the Accounts and Statements referred to in the Auditors Report.

UNION OF CHRISTMAS ISLAND WORKERS

Committee of Management Certificate

We, FOO, KEE HENG and LOW, BOON HONG, being two members of the Committee of Management of the Union of Christmas Island Workers, do state on behalf of the Committee and in accordance with a resolution passed by the Committee that:

- (i) In the opinion of the Committee of Management, the attached Accounts show a true and fair view of the Union as at 31 December 2001.
- (ii) In the opinion of the Committee of Management, meetings of the Committee of Management were held during the period 1 January 2001 to 31 December 2001 in accordance with rules of the Union;
- (iii) To the knowledge of any member of the Committee of Management, there have been no instances where records of the Union or other documents (not being documents containing information made available to any member of the Union under sub-section 274 (2) of the Workplace Relations Act 1996) or copies of those records or documents or copies of the rules of the Union, have not been furnished, or made available, to members in accordance with the requirements of the Workplace Relations Act 1996 and Regulations thereto or the rules of the Union and
- (iv) The Union has complied with Sub-section 279 (1) and (6) of the Act in relation to the financial accounts in respect of the year ended 31 December 2001 and auditors report thereto.



FOO KEE HENG



LOW BOON HONG

Date: 7 March 2002

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



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9654 6672

Mr. G. Thompson
General Secretary
Union of Christmas Island Workers
P.O. Box 84
Christmas Island
INDIAN OCEAN WA 6798

Dear Mr. Thompson,

Re: Lodgement of outstanding documents

It is a matter of concern to the Industrial Registrar that the Union of Christmas Island Workers has not complied with the requirements of Part IX, Division 11 of the Workplace Relations Act 1996 (the Act) relating to the lodgement in the Industrial Registry of the following documents:

1. financial documents for years ended 31 December 2000 and 31 December 2001; and
2. certain information relating to records that the organisation is required to lodge under section 268(3) of the Workplace Relations Act 1996 for 2001 and 2002

On several occasions, I have contacted you regarding the outstanding documents. It is noted that:

- ◆ a letter about the outstanding financial statements for year ended 31 December 2000 was sent to you on 8 October 2001;
- ◆ on 19 October 2001 you advised me of difficulties you were experiencing in having the accounts audited and that you expected to have the auditor's report during the following week;
- ◆ on 25 October 2001 you were again reminded to lodge the outstanding returns;
- ◆ in November 2001 you advised that you expected to lodge the outstanding returns after the December elections;
- ◆ in May 2002 you were again reminded to lodge the outstanding returns;
- ◆ in May 2002 you advised that returns would be lodged by the end of June 2002;
- ◆ on 15 August 2002 you advised that the organisation's annual general meeting had been held and that you would lodge the outstanding returns upon your return to the island; and
- ◆ on 16 September 2002 you advised that you were having difficulties in having the documents signed.

As lodgement of the abovementioned documents are now well overdue and remain outstanding legal obligations on the part of the organisation, it is requested that all of the outstanding documents be lodged in the Industrial Registry by **Friday 25 October 2002**.

Should you wish to discuss the contents of this letter, I may be contacted on (03) 8661 7787.

Yours sincerely,

Clency Lapierre
Statutory Services Branch

14 October 2002



AUSTRALIAN INDUSTRIAL REGISTRY

Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000
Telephone: (03) 8661 7777
Fax: (03) 9654 6672

Ref: FR2001/709-[290V]

Mr G. Thomson
General Secretary
Union of Christmas Island Workers
P.O. Box 84
Christmas Island
INDIAN OCEAN WA 6798

Dear Mr. Thomson,

**Re: Union of Christmas Island Workers
Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 31 December, 2001.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

In relation to financial documents for year ended 31 December 2001, the auditor should have made a report to the organisation as required by subsection 276(1) of the Act before 30 June 2002. If you have not done so already you should consider implementing the following steps:

- provision of copies of the auditor's report, accounts and statements to the members,
- following provision of copies to the members, presentation of the auditor's report, accounts and statements to a meeting of the members or the committee of management
- lodgement of copies of the auditor's report, accounts and statements in the Industrial Registry accompanied by your certificate confirming that the documents so lodged are copies of those presented to the relevant meeting - the certificate should specify the type of meeting and the date when the meeting was held.

Please do not hesitate to contact me on (03) 8661 7787 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Clency Lapierre
Team Manager
E-mail: clency.lapierre@air.gov.au
9 July 2002



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7993
Fax: (03) 9654 6672

Mr. G. Thomson
General Secretary
Union of Christmas Island Workers
P.O. Box 84
CHRISTMAS ISLAND
INDIAN OCEAN WA 6798

Dear Mr. Thomson,

**RE: Financial documents for years ended 31 December 2000 and 2001
FR 2001/495 and 709**

Reference is made to the financial documents of the Union of Christmas Island Workers for the years ended 31 December 2000 and 31 December 2001, lodged in the Industrial Registry on 6 November 2002.

The documents have been filed.

Examination of the financial documents for the year ended 31 December 2000 has shown that matters requiring advice have either been corrected or repeated in relation to the organisation's financial documents for the year ended 31 December 2001. In these circumstances, it is considered unnecessary to provide advice for the year ended 31 December 2000.

The following matters, in relation to the financial documents for the year ended 31 December 2001 are referred for assistance when preparing future financial documents; no further assistance is requested in respect of these:

1. Committee of Management Certificate

Paragraph (iv) was not completed correctly.

In that part the committee of management was required to certify whether or not the organisation had complied with the requirements of section 279 in respect of the financial documents of the immediately preceding financial period, that is the year ended 31 December 2000.

It should be noted that this part of the committee of management's certificate always refers back to the preceding year.

2. Profit and Loss Account

The item "Wages" shown in the profit and loss account as a total of "\$92,803" should have been identified as having been paid to either "holders of office" or "employees" - refer subregulation 107(a)(xiv) and (xv).

3. Prescribed information notice

There should be included in the accounts a notice drawing attention to provisions of the Act that prescribed information is available to members on request and which sets out a copy of subsections 274(1), (2) and (3) - refer subsection 274(4) of the Act.

4. Late Lodgement

Unless an extension is granted, financial documents should be lodged in the Industrial Registry within 14 days of the meeting at which they were presented - refer subsection 280(1).

I note that previous financial documents have not been lodged in this office within the prescribed time. Would you please ensure future financial documents are lodged in accordance with the timescale requirements.

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 7993.

Yours sincerely,



Larry Powell
Statutory Services Branch

18 November 2002