



Fair Work Australia

5 August 2009

Mr Gordon Thomson
Secretary
Union of Christmas Island Workers

email: uciw@pulau.cx

Dear Mr Thomson

Re: Financial Report for the Union of Christmas Island Workers for year ended 31 December 2008 – FR2008/629

I acknowledge receipt of the financial report for the Union of Christmas Island Workers for the year ended 31 December 2008. The report was lodged with the Registry on 23 July 2009.

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.

Notes to Financial Reports

Notice under Section 272(5) of the Fair Work (Registered Organisations) Act 2009 (the Act)

As you are aware, the Notes to the General Purpose Financial Report are required to include a notice drawing attention to the fact that information that is prescribed by the *Fair Work (Registered Organisations) Regulations 2009* is available to members on request.

The wording of section 272(5) of the Act is as follows (emphasis added):

*“(5) A general purpose financial report prepared under section 253, a concise report prepared under section 265 and a report prepared under subsection 270(4) must include a notice drawing attention to subsections (1), (2) and (3) of this section **and setting out those subsections.**”*

Would you please ensure in future that the Notes contain this extract of the Act, word for word:

“272 Information to be provided to members or Registrar

(1) A member of a reporting unit, or a Registrar, 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 in 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 subsection (1).

Note: This subsection is a civil penalty provision (see section 305).”

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Presentation of the full report to a general meeting

Section 266(1) of the Act requires that the general meeting of members is to be held within six months of the end of the financial year. Future general meetings should be held as required by section 266(1) of the Act.

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 flourish extending to the right.

Kevin Donnellan

Tribunal Services and Organisations

Fair Work Australia

Email: kevin.donnellan@fwa.gov.au

CERTIFICATE OF GENERAL SECRETARY

FOR THE YEAR ENDED 31 DECEMBER 2008

I Gordon Sinclair Thomson being the General Secretary of the Union of Christmas Island certify:

- that the documents lodged herewith are copies of the full report, referred to in S268 of the RAO Schedule; and
- that the full report, was provided to members on 4 June 2009; and
- that the report was presented to a general meeting of members of the Union on 22 July 2009; in accordance with section 266 of the RAO Schedule.



GORDON SINCLAIR THOMSON
GENERAL SECRETARY

For and on behalf of Union of Christmas Island Workers

Dated: 22 July 2009



UNION OF CHRISTMAS ISLAND WORKERS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2008

UNION OF CHRISTMAS ISLAND WORKERS

FOR THE YEAR ENDED 31 DECEMBER 2008

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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 3 to 17 for the year ended 31 December 2008. 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.

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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
 - (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 SOLUTIONS



S C OUTTRIM CPA
APPROVED AUDITOR

DATE: 8 MAY 2009





Union Of Christmas Island Workers
P.O. Box 84, CHRISTMAS ISLAND, INDIAN OCEAN, 6798

OPERATING REPORT FOR YEAR ENDED 31 DECEMBER 2008

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;

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 289.

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 (Vice President)
NG, Hooi Hock (Committee Member)
TEO, Philip (Committee Member)
LAU, Andrew (Committee Member)
PEREIRA, Lucy (Committee Member)



GORDON SINCLAIR THOMSON

DATED: 1 May 2009



UNION OF CHRISTMAS ISLAND WORKERS
GENERAL SECRETARY'S STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2008

In my opinion the accompanying accounts as set out on pages 9 to 17:-

- (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 2008 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: 1 May 2009



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 1 May 2009 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 2008:

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.
- vi) in relation to the recovery of wages activity there has been no such activity undertaken by the reporting unit.

For Committee of Management: FOO KEE HENG

Title of Office Held: President



FOO KEE HENG

Dated: 1 May 2009

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 2008**

	CURRENT	PRIOR
	\$	\$
MEMBERS FUNDS	94,685	105,744
	94,685	105,744
Represented by -		
CURRENT ASSETS		
Cash at Bank		
Westpac Bank	60,616	74,931
Sundry Debtors - ATO	1,488	1,482
	62,104	76,413
	62,104	76,413
CURRENT LIABILITIES		
Provision for PAYG Withholding	5,078	5,706
Provision for Annual Leave	21,876	21,587
	26,954	27,293
	26,954	27,293
WORKING CAPITAL/(DEFICIENCY)	35,150	49,120
NON-CURRENT ASSETS		
Land & Buildings - at Cost	50,444	50,443
Plant & Equipment - at Cost	26,843	40,696
Accumulated Depreciation	21,049	31,471
	5,794	9,225
Motor Vehicles - at Cost	26,088	26,088



UNION OF CHRISTMAS ISLAND WORKERS
BALANCE SHEET AS AT 31 DECEMBER 2008

Accumulated Depreciation	22,791	21,834
	<hr/> 3,297	<hr/> 4,254
	<hr/> 9,091	<hr/> 13,479
	<hr/> 59,535	<hr/> 63,922
	59,535	63,922
	<hr/> 94,685	<hr/> 113,042
NON-CURRENT LIABILITIES		
Keystart Loans Ltd	-	7,298
	<hr/>	<hr/>
EXCESS OF ASSETS OVER LIABILITIES	94,685	105,744
	<hr/> <hr/>	<hr/> <hr/>



UNION OF CHRISTMAS ISLAND WORKERS
MEMBERS FUND ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2008

	CURRENT	PRIOR
	\$	\$
Opening Balance	105,744	91,481
Net Loss/(Profit)	11,059	(14,263)
	<hr/>	<hr/>
	94,685	105,744
	94,685	105,744
	<hr/> <hr/>	<hr/> <hr/>

These Statements should be read in conjunction with the
Notes and Audit Report of Abbott Solutions



UNION OF CHRISTMAS ISLAND WORKERS
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2008

	CURRENT	PRIOR
	\$	\$
INCOME		
Donations Received	21,410	39,620
Interest Received	395	531
Workers Compensation Received	778	-
Rent Income	18,200	14,000
Membership Fees Received	104,313	114,573
Union Day Lottery	-	10,000
	145,096	178,724
EXPENDITURE		
Accounting & Audit Fees	5,310	3,350
Annual Leave Expense	289	(2,322)
Affiliation Fees	4,451	4,235
Bank Charges	230	-
Bookkeeping Fees	1,246	1,234
Cleaning	238	466
Depreciation	3,379	5,175
Donations - Other	840	368
Electricity	2,775	3,148
Fees & Licences	212	322
Fringe Benefits Tax	970	1,482
Insurance	2,287	1,787
Internet & Service Fees	937	803
Interest - Keystart Loans Ltd	233	704
Loss on Sale of Fixed Assets	1,008	-
Motor Vehicle		
Fuel & Oil	1,681	1,678
Repairs & Maintenance	216	606
Registration	477	469
Insurance	-	527
	2,374	3,280
Printing, Stationery & Stamps	3,058	322
Rates & Taxes	2,241	2,095

These Statements should be read in conjunction with the
Notes and Audit Report of Abbott Solutions



UNION OF CHRISTMAS ISLAND WORKERS
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2008

Repairs & Maintenance	-	5,401
Staff Amenities	2,190	1,197
Staff Training	275	-
Staff Accommodation	4,655	7,200
Staff Airfares	2,143	1,023
Subscriptions	-	750
Superannuation	17,341	14,188
Telephone	2,352	2,625
Union Day Expenses	15,969	14,745
Union Day Expenses - Lottery	-	9,800
Wages		
Employees	13,319	14,634
Elected Officials	65,172	64,852
	78,491	79,486
Workers Compensation	661	1,597
	156,155	164,461
NET PROFIT/(LOSS)	(11,059)	14,263

These Statements should be read in conjunction with the
 Notes and Audit Report of Abbott Solutions



UNION OF CHRISTMAS ISLAND WORKERS

STATEMENT OF CASH FLOWS FOR YEAR ENDED 31 DECEMBER 2008

	2008	2007
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Members & Donors	126,501	164,193
Payments to Suppliers and Employees	(152,113)	(164,474)
Interest Received	395	531
Rental Income Received	18,200	14,000
Court Costs Refund – PRL	-	-
Dividend Received – TLC Building Society	-	-
Management Fees – IOS	-	-
Public Rally Collection - ACTU	-	-
	(7,017)	14,250
Net cash provided by (used in) Operating Activities	(7,017)	14,250
 CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Plant & Equipment	-	(2,435)
Net cash provided by (used in) Investing Activities	-	(2,435)
 CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of Borrowings – TLC Building	(7,298)	(5,027)
Net cash provided by (used in) Financing Activities	(7,298)	(5,027)
Net increase/(decrease) in cash held	(14,315)	6,788
Cash at 31 December 2007	74,931	68,143
Cash at 31 December 2008	60,616	74,931



UNION OF CHRISTMAS ISLAND WORKERS
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2008

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

Accounting Depreciation Schedule - Detailed

Period 01/01/2008 to 31/12/2008

Asset Code	Description	Private Acq. (Disp) Use %	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	01/07/1995	9,850	1,295	-	-	15.00 D	194	1,101
05	Desks (2)	01/07/1995	200	12	-	-	20.00 D	2	10
06	Tables (3)	01/07/1995	400	24	-	-	20.00 D	5	19
07	Front Counter	01/07/1995	300	18	-	(14)	20.00 D	4	-
		(31/12/2008)			-				
08	Carpet	01/07/1995	100	6	-	-	20.00 D	1	5
09	Coffee Table	01/07/1995	50	3	-	-	20.00 D	1	2
10	Chairs	01/07/1995	300	18	-	-	20.00 D	4	14
11	Filing Cabinets	01/07/1995	300	18	-	-	20.00 D	4	14
12	Lounge Suite Set	01/07/1995	100	6	-	-	20.00 D	1	5
13	Paintings	01/07/1995	500	263	-	-	5.00 D	13	250
16	Refrigerator	01/07/1995	100	6	-	-	20.00 D	1	5
17	Public Address System	01/07/1995	300	7	-	(5)	25.00 D	2	-
		(31/12/2008)			-				
19	UCIW - Plaque & Flag	01/07/1995	1,000	268	-	-	10.00 D	27	241
21	Photocopier	11/11/1997	3,523	191	-	-	25.00 D	48	143
23	Fax Machine - Donated by CIP	01/01/1998	1,000	-	-	-	20.00 P	-	-
		(31/12/2008)			-				
24	2 Air Conditioners	08/03/2000	1,680	178	-	-	25.00 D	45	133
25	2 Computers	08/05/2000	5,012	-	-	-	40.00 P	-	-
		(31/12/2008)			-				
26	1 Laptop Computer	12/05/2000	2,518	-	-	-	40.00 P	-	-
		(31/12/2008)			-				
28	Vacuum Cleaner	30/06/2003	205	75	-	-	20.00 D	15	60
29	Mobile Phone - Nokia	20/09/2004	1,482	324	-	(202)	37.50 D	122	-
		(31/12/2008)			-				
30	Air Conditioner	20/07/2005	1,000	827	-	-	7.50 D	62	765
31	Photocopier	09/12/2005	2,100	1,009	-	(706)	30.00 D	303	-
		(31/12/2008)			-				
32	Computer & Printer	03/12/2006	5,100	2,448	-	-	50.00 D	1,224	1,224
33	Aircon	26/07/2007	600	561	-	-	15.00 D	84	477
34	Aircon	01/01/2007	1,835	1,560	-	-	15.00 D	234	1,326
35	Desks (3)	01/07/1995	300	18	-	(14)	20.00 D	4	-
		(31/12/2008)			-				
36	Air Conditioner	08/03/2000	840	89	-	(67)	25.00 D	22	-
		(31/12/2008)			-				
			40,695						
	Less Disposals		13,852						



Less Disposals

UNION OF CHRISTMAS ISLAND WORKERS

Accounting Depreciation Schedule - Detailed

Period 01/01/2008 to 31/12/2008

Asset Code	Description	Private Acq. (Disp) Use %	Original Cost	Opening W.D.V.	Additions (Disposals)	Profit (Loss) On Sale	Depn Method	YTD Depreciation	Closing W.D.V.
			26,843	9,224	0	(1,008)		2,422	5,794
676	Motor Vehicles - at Cost								
27	Toyota Rav4 car	15/11/2000	26,088	4,254	-	-	22.50 D	957	3,297
			26,088	4,254	0	0		957	3,297
TOTAL			52,931	13,478	0	(1,008)		3,379	9,091

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

