



Australian Government
Registered Organisations Commission

20 December 2021

Mr David Backhouse
Secretary
Australian and International Pilots Association

By e-mail: office@aipa.org.au

Dear Mr Backhouse

Australian and International Pilots Association
Financial Report for the year ended 30 June 2021 - FR2021/198

I acknowledge receipt of the financial report for the year ended 30 June 2021 for the Australian and International Pilots Association (**the reporting unit**). The financial report was lodged with the Registered Organisations Commission (**ROC**) on 15 December 2021.

The financial report has now been filed. You are not required to take any further action in respect of the report lodged.

Rotation of registered auditor

You must rotate your registered auditor

Correspondence was provided to the reporting unit on 23 June 2021, which alerted you that your registered auditor is approaching their statutory limit on how many consecutive financial years they are permitted to audit your financial report. The financial report lodged identifies that Pran Rathod was the reporting unit's registered auditor for this financial year. Our records indicate that you have now used your current registered auditor for five consecutive financial years, which is the statutory limit under section 256A.

Please ensure that Pran Rathod is not assigned to audit the financial report of the reporting unit for at least the following two financial years. Further information on the rotation of registered auditor requirement can be found on the ROC website.

Should you wish to discuss the matters raised in this letter, or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 9603 0707 or by email at ken.morgan@roc.gov.au

Yours faithfully

A handwritten signature in black ink, appearing to read 'K. Morgan', with a stylized flourish at the end.

KEN MORGAN
Financial Reporting Specialist
Registered Organisations Commission

Australian and International Pilots Association

s.268 *Fair Work (Registered Organisations) Act 2009*

Certificate by prescribed designated officer

Certificate for the year ended 30 June 2021

I David John Backhouse being the Secretary of the Australian and International Pilots Association certify:

- that the documents lodged herewith are copies of the full report for the Australian and International Pilots Association for the period ended referred to in s.268 of the *Fair Work (Registered Organisations) Act 2009*; and
- that the full report was provided to members of the reporting unit on 5 November 2021; and
- that the full report was presented to a meeting of the committee of management of the reporting unit on 14 December 2021 in accordance with s.266 of the *Fair Work (Registered Organisations) Act 2009*.

Signature of prescribed designated officer:



Name of prescribed designated officer:

David John Backhouse

Title of prescribed designated officer:

Secretary

Dated:

15 December 2021



Australian and International Pilots Association and Consolidated Entity

Financial Statements 2020-2021

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**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF
AUSTRALIAN AND INTERNATIONAL PILOTS ASSOCIATION
AND CONSOLIDATED ENTITY**

Report on the Audit of the Financial Report

Opinion

I have audited the consolidated financial report of Australian and International Pilots Association and Consolidated Entity (the Reporting Unit), which comprises the consolidated statement of financial position as at 30 June 2021, the consolidated statement of comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year ended 30 June 2021, notes to the financial statements, including a summary of significant accounting policies; the Committee of Management Statement, the subsection 255(2A) report and the Officer Declaration Statement.

In my opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of Australian and International Pilots Association and Consolidated Entity as at 30 June 2021, and its financial performance and its cash flows for the year ended on that date in accordance with:

- a) the Australian Accounting Standards; and
- b) any other requirements imposed by the Reporting Guidelines or Part 3 of Chapter 8 of the Fair Work (Registered Organisations) Act 2009 (the RO Act).

I declare that management's use of the going concern basis in the preparation of the financial statements of the Reporting Unit is appropriate.

Basis of Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the Reporting Unit in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Information Other than the Financial Report and Auditor's Report Thereon

The Committee of Management is responsible for the other information. The other information obtained at the date of this auditor's report is in the Operating Report accompanying the financial report.

