



FAIR WORK
AUSTRALIA

9 December 2010

Mr. Michael Mijatov
Divisional Secretary
Flight Attendants' Association of Australia
International Division

email: info@faaa.net

Dear Mr Mijatov

Financial report of the Flight Attendants' Association of Australia - International Division for the year ended 30 June 2010 (FR2010/2756)

Thank you for lodging the financial report of the Flight Attendants' Association of Australia - International Division for the year ended 30 June 2010. The documents were lodged in this office on 11 November 2010.

I also acknowledge receipt of an amended designated officer's certificate dated 3 December 2010 which was lodged in this office on 3 December 2010.

The financial report has been filed

I direct your attention to the following comments concerning the above report and the financial reporting obligations under the Fair Work (Registered Organisations) Act 2009 (the RO Act). Please note that these matters are generally advised for assistance in the preparation of future financial reports. No further action is required in respect of the subject documents.

1. Auditor's report

- (a) The opinion expressed by the auditor in their report has not fully met the requirements of the RO Act. Section 257(5) now sets out the matters on which an auditor is required to state an opinion. An acceptable wording would be as follows:

"In our opinion the general purpose financial report presents fairly in accordance with applicable Australian Accounting Standards and other mandatory professional reporting requirements in Australia and the requirements of the RO Act."

- (b) I note that the auditor states that he has audited the financial report comprising the balance sheet, income statement and cash flow statement and the statement by the members of the committee. As the auditor is required to take into account all the documents that comprise the general purpose financial report when preparing their report it would be advisable for the auditor to indicate that he has audited the "full financial report" rather than identifying the beforementioned documents.

2. Required disclosures

The income statement contains an item of disclosure entitled "Affiliation fees". Item 11 of the Reporting Guidelines requires separate disclosures for, among other things, affiliation fees paid to political parties and industrial bodies (item 11(d)), contributions paid to another reporting unit of the organisation (item 11(b)) and fees and compulsory levies imposed on

the reporting unit (item 11(e)). Where appropriate, separate disclosures in accordance with item 11 need to be made.

3. Loans, Grants and Donations

Section 237(1) of the RO Act requires an organisation to lodge in Fair Work Australia within 90 days after the end of each financial year a statement showing the relevant particulars in relation to each loan, grant or donation of an amount exceeding \$1,000 made by the organisation during the financial year.

Inspection of the Income Statement indicates a disclosure "Donations" of \$5,545.

If appropriate, would you please arrange lodgement in Fair Work Australia of a section 237(1) statement covering any donation exceeding \$1,000, setting out particulars of any donation in accordance with subsection 237(6).

4. Operating report

(a) Right of members to resign

Subsection 254(2)(c) of the RO Act requires the operating report to "give details" of the right of members to resign from the reporting unit under section 174. The requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule, which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report. I note that the operating report provides the resignation rule and liability of former members rule of the organisation numbered as rules 36 and 37 respectively. The rules are incorrectly numbered and should read 33 and 34. Also, as mentioned above, as only the resignation rule is required to be provided there is no need to reproduce the liability of former members rule.

(b) Significant changes in principal activities:

The report must contain among other things any significant changes in the nature of the principal activities during the year – refer s254(2)(a) of the RO Act.

The report should indicate whether there have been any significant changes in the nature of those activities.

(c) Membership of Committee of Management

The Operating Report is required to contain the name of each person who has been a member of the committee of management of the reporting unit at any time during the reporting period, and the period for which he or she held such a position - refer regulation 159(c) of the Fair Work (Registered Organisations) Regulations 2009.

The Operating Report should have provided the positions which all members of the committee of management held during the reporting period.

5. Committee of Management Statement

Paragraphs (e)(i) and (ii) refer to the rules of the Division. The reference should be to the rules of the organisation.

6. References

I note the financial report contains a number of references to the RAO Schedule, Schedule 1 of the Workplace Relations Act and the Workplace Relations Act. The RAO Schedule, Schedule 1 and the Workplace Relations Act are now the Fair Work (Registered Organisations) Act 2009. Also, the reference to the "RAO Regulations" in the Committee of Management Statement should refer to the Fair Work (Registered Organisations) Regulations 2009 (the RO Regulations).

I also note a reference to a "Registrar". This reference should be to the General Manager, Fair Work Australia.

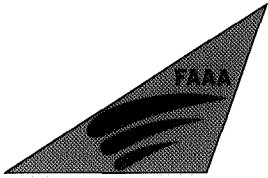
Future financial reports should reflect these changes.

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 or by email at larry.powell@fwa.gov.au.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'L. Powell'.

Larry Powell
Tribunal Services and Organisations



FLIGHT ATTENDANTS ASSOCIATION OF AUSTRALIA

20 Ewan St Mascot NSW 2020, Ph: +6 12 8337 1111, Fax: +612 8337 1122, Toll Free Ph: 1800 267 952, Toll Free Fax: 1800 267 941
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3 December 2010

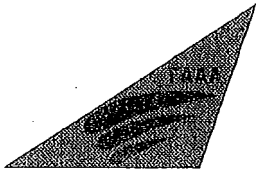
Re: New certificate required by Fair Work Australia for FAAA International Division for
End of year 30 June 2010

Designated Officer's Certificate

I, Michael Mijatov, being the secretary of the Flight Attendants' Association of Australia International Division certify:

1. That the documents lodged are copies of the documents provided to members on the 26 October 2010 and as presented to the Committee of management meeting on the 19 October 2010.

Michael Mijatov
3 December 2010



FLIGHT ATTENDANTS ASSOCIATION OF AUSTRALIA

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Email: info@faaa.net Website: www.faaa.net

11 November 2010

Larry Powell
Tribunal Services and Organisations
Fair Work Australia
11 Exhibition Street
Melbourne VIC 3000

Dear Mr Powell

Enclosed are our Audited Financial Reports for the year ending 30 June 2010 as per [FR2010/2579] Fair Work (Registered Organisations) Act 2009 (the RO Act).

Any queries please do not hesitate to contact me,

Regards

Sharon Bodnar
Administrator
Flight Attendants' Association of Australia - International Division
20 Ewan Street
Mascot NSW 2020
Tel +612 8337 1104
Fax +612 8337 1122
Internet: <http://www.faaa.net>
Email: sharon@faaa.net

**FLIGHT ATTENDANTS ASSOCIATION OF AUSTRALIA
INTERNATIONAL DIVISION
ABN: 57 138 257 906**

**GENERAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2010**

GENERAL PURPOSE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2010
TOGETHER WITH THE REPORT OF THE AUDITORS

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**FLIGHT ATTENDANTS' ASSOCIATION OF AUSTRALIA
INTERNATIONAL DIVISION**

INCOME STATEMENT

FOR THE YEAR ENDED 30 JUNE 2010

	Note	2010	2009
		\$	\$
INCOME			
Advertising		4,900	6,155
Interest received		229,287	40,501
Membership fees		1,645,769	1,650,309
TOTAL INCOME		<u>1,879,956</u>	<u>1,696,965</u>
LESS: EXPENSES			
Depreciation			
Building Improvements		19,928	19,928
Computers		12,898	9,625
Equipment		11,244	13,584
Furniture and Fittings		2,673	2,306
		<u>46,743</u>	<u>45,443</u>
Employee Expenses			
Salaries of officials		130,363	75,200
Salaries of employees		346,711	379,396
Increase/(decrease) in provn for annual leave		11,310	(7,264)
Increase/(decrease) in provn for LSL		9,794	10,607
Superannuation		41,480	37,256
Leave Bank expenses		142,758	105,056
Recruitment		2,236	5,156
Staff Training & Amenities		6,338	8,014
		<u>690,990</u>	<u>613,421</u>
Other Expenses			
Affiliation fees		23,466	21,100
Auditing fees		8,200	18,395
Bank charges and merchant fees		22,455	18,358
Building expenses		23,606	27,517
Computers and networks maintenance		108,925	45,281
Consultant fees		14,993	22,909
Courier		176	632
Donations		5,545	9,379

FLIGHT ATTENDANTS' ASSOCIATION OF AUSTRALIA
INTERNATIONAL DIVISION

INCOME STATEMENT

FOR THE YEAR ENDED 30 JUNE 2010

CONTINUED

	2010	2009
	\$	\$
Electricity	9,260	7,032
General expenses	10,326	13,773
Insurance	1,083	13,824
Interest expense	6,455	7,014
Legal expenses	8,039	300
Postage	1,835	916
Printing and stationery	28,465	27,357
Subscriptions	10,953	12,114
Telephone	36,737	40,930
Travel and accommodation	27,170	23,162
	<u>347,689</u>	<u>309,993</u>
TOTAL EXPENSES	<u>1,085,422</u>	<u>968,857</u>
OPERATING SURPLUS FOR THE YEAR	<u>794,534</u>	<u>728,108</u>

**FLIGHT ATTENDANTS' ASSOCIATION OF AUSTRALIA
INTERNATIONAL DIVISION**

**BALANCE SHEET
AS AT 30 JUNE 2010**

	Note	2010 \$	2009 \$
CURRENT ASSETS			
Cash at Bank and on hand	3	3,410,570	2,597,372
Other Debtors		0	392
TOTAL CURRENT ASSETS		<u>3,410,570</u>	<u>2,597,764</u>
NON CURRENT ASSETS			
Land and Building		798,000	798,000
Building improvements, plant and equipment		764,300	774,979
TOTAL NON CURRENT ASSETS		<u>1,562,300</u>	<u>1,572,979</u>
TOTAL ASSETS		<u><u>4,972,870</u></u>	<u><u>4,170,743</u></u>
CURRENT LIABILITIES			
Accounts payable and accrued expenses		41,285	54,796
Provisions		71,111	50,007
TOTAL CURRENT LIABILITIES		<u>112,396</u>	<u>104,803</u>
NON CURRENT LIABILITY			
TOTAL NON CURRENT LIABILITY		<u>0</u>	<u>0</u>
TOTAL LIABILITIES		<u><u>112,396</u></u>	<u><u>104,803</u></u>
NET ASSETS		<u><u>4,860,474</u></u>	<u><u>4,065,940</u></u>
MEMBERS' FUNDS			
Accumulated surplus at beginning of year		4,065,940	3,337,832
Surplus for the year		794,534	728,108
MEMBERS' FUNDS AT END OF YEAR		<u><u>4,860,474</u></u>	<u><u>4,065,940</u></u>

The accompanying notes form part of these financial statements

FLIGHT ATTENDANTS' ASSOCIATION OF AUSTRALIA
INTERNATIONAL DIVISION

STATEMENT OF CHANGES IN MEMBERS' FUNDS
FOR THE YEAR ENDED 30 JUNE 2010

	Note	2010 \$	2009 \$
Opening Balance		4,065,940	3,337,832
Transfer net gain/(loss) on disposal of asset		0	0
Surplus/(deficit) recognised directly in members funds		0	0
Surplus from ordinary activities		794,534	728,108
Total recognised income and expenses for the year			
Attributable to the Members		794,534	728,108
Closing Balance		4,860,474	4,065,940

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2010

	Note	2010 \$	2009 \$
Cash Flow from operating activities			
Membership fees		1,645,769	1,650,309
Payments to suppliers and employees		(1,027,694)	(913,469)
Interest received		226,287	40,501
Sundry Income		4,900	6,155
Cash provided by operating activities	6	849,262	783,496
Cash Flow from investing activities			
Payments for buildings, plant and equipment		(36,064)	(12,852)
Proceeds from borrowings			
Building loan (repaid)		0	(3,573)
Net increase/(decrease) in cash		813,198	767,071
Add: Cash at beginning of year		2,597,372	1,830,301
Cash at end of year	3	3,410,570	2,597,372

The accompanying notes form part of these financial statements

**FLIGHT ATTENDANTS' ASSOCIATION OF AUSTRALIA
INTERNATIONAL DIVISION**

**NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE
2010**

NOTE 1: STATEMENT OF ACCOUNTING POLICIES

The financial report has been prepared in accordance with applicable Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and the Workplace Relations Act 1996. The financial report has also been prepared on the basis of historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets. The accounting policies have been consistently applied, unless otherwise stated.

The following is a summary of the significant accounting policies adopted by the Association in the preparation of the financial report.

(a) Plant and Equipment

Plant and equipment acquired on restructuring at 31 March 2000 has been accounted for at an independent expert valuation. Additions since then, have been brought to account at cost. Depreciation is calculated on the straight-line basis in order to write the assets off over their estimated useful lives to the Association. Assets costing less than \$1,000 are written off 100% in the year of purchase.

(b) Employee Entitlements

Provision is made for the Association's liability for employee entitlements arising from services rendered by employees to balance date. Employee entitlements expected to be settled within one year together with entitlements arising from wages and salaries and annual leave, which will be settled after one year, have been measured at their nominal amount. The Long Service Leave entitlements have been measured by reference to periods of service and current salary rates as it is considered that this results in an amount not materially different to that achieved by discounting future cash flows. Contributions are made by the Division to employee superannuation funds and the expense is charged when incurred. Further, there is no Recovery of wages activity for this financial year ending 30 June 2010.

(c) Cash

For the purposes of the statement of cash flows, cash includes cash on hand and in deposits with banks or financial institutions.

(d) Land and Building

It is not practicable to ascertain the separate values of the land and the building. Therefore, depreciation has not been provided on the building.

(e) Income Tax Expense

No provision for income tax is necessary, as Industrial Trade Unions are exempt from income tax, under Section 50 - 15 of the Income Tax Assessment Act 1997.

(f) Membership Fees

Membership Fees are accounted for on a cash basis.

(g) Building Expenses

This item includes removal expenses, water and council rates, cleaning and security.

**FLIGHT ATTENDANTS' ASSOCIATION OF AUSTRALIA
INTERNATIONAL DIVISION**

**NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE
2010 (continued)**

NOTE 2: INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act 1996, the attention of the members is drawn to the provisions of subsections (1), (2), (3) and (5) of Section 272, which read as follows:

- (1) A member of a reporting unit, or 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).

- (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.

NOTE 3: CASH

	2010	2009
	\$	\$
Cash on hand	3,500	3,500
Cash at bank	2,344	(734)
Cash at QSCU	1,317	1,274
Business Online Saver	233,554	593,332
QSCU Term Deposit	<u>3,169,855</u>	<u>2,000,000</u>
	<u>3,410,570</u>	<u>2,597,372</u>

NOTE 4: NON CURRENT ASSETS.

Asset	2010			2009		
	Valuation or cost	Dep'n	Written down value	Valuation or cost	Dep'n	Written down value
	\$			\$		
Building Improvements	797,113	102,393	694,720	797,113	82,465	714,648
Computers	124,318	89,082	35,236	94,806	76,184	18,622
Furniture & Fittings	26,828	11,138	15,690	25,933	8,464	17,469
Office Equipment	85,067	66,413	18,654	79,410	55,169	24,241
Total	<u>1,033,326</u>	<u>269,026</u>	<u>764,300</u>	<u>997,262</u>	<u>222,282</u>	<u>774,980</u>

**FLIGHT ATTENDANTS' ASSOCIATION OF AUSTRALIA
INTERNATIONAL DIVISION**

**NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE
2010 (continued)**

	2010	2009
	\$	\$
NOTE 5: PROVISIONS		
Annual Leave	39,280	27,970
Long Service Leave	<u>31,831</u>	<u>22,037</u>
	<u>71,111</u>	<u>50,007</u>

**NOTE 6: RECONCILIATION OF CASH FLOW FROM OPERATIONS WITH OPERATING
SURPLUS**

	2010	2009
	\$	\$
Operating Surplus	794,534	728,108
Non Cash Flows in Operating Surplus		
Depreciation	46,743	45,443
Provision for Employee Entitlements	21,104	3,343
Changes in Assets and Liabilities		
Increase (Decrease) in Payables	(13,511)	6,994
(Increase) Decrease in Other Debtors	392	(392)
Net Cash provided by operating activities	<u>849,262</u>	<u>783,496</u>

OPERATING REPORT

Principal activities

The Principal activities of the Division during the reporting period were to provide industrial and organising services to the members consistent with the objects of the Division and particularly the object of protecting and improving the interests of the members.

The Division's principal activities resulted in maintaining and improving the wages and conditions of Flight Attendants. Enterprise agreements were negotiated with Qantas Airways and Australian Airlines and many members were assisted at disciplinary hearings.

There were no significant changes in the nature of the Division's principal activities during the reporting period.

In August 2005, the Division purchased, renovated and moved into a building near Sydney Airport. This has resulted in increased convenience for members and a significant saving on rent.

Rights of members to resign

Members may resign from the Division in accordance with Rules 36 and 37, which read as follows:

36 - RESIGNATION

- (a) A member may resign from membership of the Association by written notice addressed and delivered to the Divisional Secretary.
- (b) A notice of resignation from membership of the Association takes effect:
 - (1) Where a member ceases to be eligible to become a member of the Association:
 - (i) on the day on which the notice is received by the Divisional Secretary;
 - 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 member;whichever is later; or
 - (2) in any other case:
 - (i) at the end of 2 weeks after the notice is received by the Divisional Secretary; or
 - (ii) on the day specified in the notice;whichever is the later.
- (c) Any membership fees payable but not paid by a former member of the Association, in relation to a period before the member's resignation from the Association took effect, may be sued for and recovered in the name of the Association, in a court of competent jurisdiction, as a debt due to the Association.
- (d) A notice delivered to the person mentioned in Sub-Rule (a) shall be taken to have been received by the Association when it was delivered.

**FLIGHT ATTENDANTS' ASSOCIATION OF AUSTRALIA
INTERNATIONAL DIVISION**

- (e) A notice of resignation that has been received by the Association is not invalid because it was not addressed and delivered in accordance with Sub-Rule (a).
- (f) A resignation from membership of the Association 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 Association that the resignation has been accepted.

37 - LIABILITY OF FORMER MEMBERS

- (a) Any member who ceases to be a member shall remain liable to the Association for all money owing by that member to the Association at the time of ceasing to be a member unless Divisional Executive releases the member in whole or part from such obligation.
- (b) All membership fees, levies or other monies owing by any member of the Association under the Rules may at any time be sued for and recovered in the name of the Association by the Divisional Secretary.

No officer or member of the reporting unit holds a position as a trustee or director of a superannuation entity or exempt public sector superannuation scheme where the criterion for holding such position is that they are an officer or member of an organisation.

Number of members

The number of persons who were, at 30 June 2010, recorded on the Register of Members of the Division was 2,966.

Number of employees

The number of persons who were, at 30 June 2010, employees of the Division was 6.

Members of Divisional Council

The persons, who held office during the year ended 30 June 2010, are:

- Michael Mijatov (Secretary)
- Lee Lam (Assistant Secretary)
- Steven Reed (President)
- Vanessa Dunn (Vice President)
- Mark Agar
- Tony Brady
- Stephen Brownlie
- Yvette Childs
- David Horsfall
- Lew Jackson
- Nicholas Kenny


.....
MICHAEL MIJATOV
19 October 2010

COMMITTEE OF MANAGEMENT STATEMENT

At a meeting held on 19 October 2010, the Divisional Council of the Flight Attendants' Association of Australia International Division passed the following resolution in relation to the general purpose financial report (GPFR) for the financial year ended 30 June 2010.

The Divisional Council of the Flight Attendants' Association of Australia International Division 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 the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the Division for the financial year ended 30 June 2010.
- (d) there are reasonable grounds to believe that the Division will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the Division were held in accordance with the rules of the Division; and
 - (ii) the financial affairs of the Division have been managed in accordance with the rules of the Division;
 - (iii) the financial affairs of the Division have been kept and maintained in accordance with the RAO schedule and the RAO Regulations; and
 - (iv) there have been no instances where records of the Division or other documents (not being documents containing information made available to a member of the Division under Sub-Section 274 [2] of the Workplace Relations Act, 1996], or copies of these records or documents, or copies of the rules of the Division, have not been furnished, or made available to members in accordance with the requirements of the Workplace Relations Act, 1996, the Regulations thereto, or the rules of the Division; and
 - (v) no orders have been made by the Commission under section 273 of the RAO Schedule for inspection of the Division's financial records.

For the Divisional Council of the Flight Attendants' Association of Australia International Division.



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MICHAEL MIJATOV
DIVISIONAL SECRETARY
19 October 2010

INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF THE FLIGHT ATTENDANTS' ASSOCIATION OF
AUSTRALIA INTERNATIONAL DIVISION

Report of the Financial Report

We have audited the accompanying financial report of the Flight Attendants' Association of Australia International Division, which comprises the balance sheet as at 30 June 2010 and the income statement and cash flow statement for the year ended 30 June 2010, a summary of significant accounting policies, other explanatory notes and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The committee of the association is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the requirements imposed by Part 3 of Chapter 8 of Schedule 1 of the Workplace Relations Act 1996. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

In our opinion:

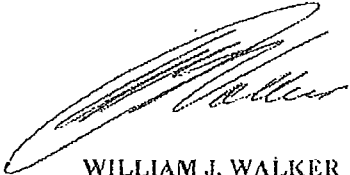
The general purpose financial report of the Flight Attendants' Association of Australia International Division in accordance with the requirements imposed by Part 3 of Chapter 8 of Schedule 1 of the Workplace Relations Act 1996 including:

- i. giving a true and fair view of the Association's financial position as at 30 June 2010 and of its performance and its cash flows for the year ended on that date; and

**FLIGHT ATTENDANTS' ASSOCIATION OF AUSTRALIA
INTERNATIONAL DIVISION**

- ii complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the requirements imposed by Part 3 of Chapter 8 of Schedule 1 of the Workplace Relations Act 1996.

CHARTER GROUP
Chartered Accountants



WILLIAM J. WALKER
Institute of Chartered Accountants No. 72337
Registered Company Auditor No. 1111
Level 34, 50 Bridge Street
SYDNEY NSW 2000
19 October 2010

**FLIGHT ATTENDANTS' ASSOCIATION OF AUSTRALIA
INTERNATIONAL DIVISION**

**FLIGHT ATTENDANTS' ASSOCIATION OF AUSTRALIA
INTERNATIONAL DIVISION**

AUDITOR'S INDEPENDENCE DECLARATION

As lead auditor for the audit of Flight Attendants' Association of Australia International Division for the year ended 30 June 2010, I declare that, to the best of my knowledge and belief, there have been:

- (a) no contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and
- (b) no contraventions of any applicable code of professional conduct in relation to the audit.

This declaration is in respect of Flight Attendants' Association of Australia International Division only.

CHARTER GROUP
Chartered Accountants




WILLIAM J. WALKER
Institute of Chartered Accountants No. 72337
Registered Company Auditor No. 1111
Level 34, 50 Bridge Street
SYDNEY NSW 2000
19 October 2010

**FLIGHT ATTENDANTS' ASSOCIATION OF AUSTRALIA
INTERNATIONAL DIVISION**

DESIGNATED OFFICER'S CERTIFICATE

I, Michael Mijatov, being the secretary of the Flight Attendants' Association of Australia International Division certify:

1. that the documents lodged herewith are copies of the full report referred to in s268 of the RAO schedule; and presented to the Committee of Management meeting on 19 October 2010; and
2. that the full report be provided to members on 26 October 2010.


.....
MICHAEL MIJATOV
19 October 2010