

**FORM AR21**  
**FOR TRADE UNIONS WITH A FULL REPORTING YEAR AS OF**  
**1 MARCH 2017**

Trade Union and Labour Relations (Consolidation) Act 1992

**ANNUAL RETURN FOR A TRADE UNION**

Name of Trade Union:	<input type="text" value="Aircrew Officers Association Europe"/>
Year ended:	<input type="text" value="31 Mar 2018"/>
List no:	<input type="text" value="825T"/>
Head or Main Office address:	<input type="text" value="Brackendale&lt;br/&gt;The Green&lt;br/&gt;Croxley Green&lt;br/&gt;Hertfordshire&lt;br/&gt;WD3 3JA"/>
Website address (if available)	<input type="text" value="http://www.aoaeurope.org/public/home/"/>
Has the address changed during the year to which the return relates?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>(Check the appropriate box)</i>
General Secretary:	<input type="text" value="Mr. Christopher Beebe"/>
Telephone Number:	<input type="text" value="+852 2736 0823"/>
Contact name for queries regarding the completion of this return:	<input type="text" value="Mr. Paul Weatherilt"/>
Telephone Number:	<input type="text" value="+852 2736 0823"/>
E-mail:	<input type="text" value="Paul.weatherilt@aoaeurope.org"/>

**PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.**  
Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 0330 109 3602

The address to which returns and other documents should be sent are:

For Unions based in England and Wales: Certification Office for Trade Unions and Employers' Associations, Lower Ground Floor, Fleetbank House, 2-6 Salisbury Square, London EC4Y 8JX

For Unions based in Scotland: Certification Office for Trade Unions and Employers' Associations, Melrose House, 69a George Street, Edinburgh EH2 2JG



**The General Committee members for the period**

<b>Names of the General Committee Members and Period of Positions Held during the Financial Period</b>			
<b>Name</b>	<b>Position</b>	<b>Date Started</b>	<b>Date of resignation (where not in post for the full period)</b>
Russell Fryett	Chairman	1 Apr 2017	
Jesper Andersen	Vice Chairman	1 Apr 2017	
Paul Weatherilt	Treasurer & Trustee	1 Apr 2017	
Darrin Adcock	Committee member	1 Apr 2017	
Rudy Lenting	Committee member	1 Apr 2017	
Andrew Spiret	Committee member	1 Apr 2017	
Fausto Stoppa	Committee member	22 Sep 2017	
Sean Rugan	Committee member	22 Sep 2017	
Darnien O'Connor	Committee member	1 Apr 2017	21 Sep 2017
Noel Gaffney	Committee member	1 Apr 2017	21 Sep 2017
Simon Wall	Committee member	1 Apr 2017	21 Sep 2017
Ridsert Hoekstra	Committee member	1 Apr 2017	21 Sep 2017

## RETURN OF MEMBERS

(see notes 10 and 11)

	NUMBER OF MEMBERS AT THE END OF THE YEAR				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	65	1	14	70	149
FEMALE	1				1
TOTAL	66	1	14	70	150

Number of members at end of year contributing to the General Fund

Number of members included in totals box 'A' above for whom no home or authorised address is held:

150
0

## OFFICERS IN POST

(see note 12)

Please attach as an annex to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

## RETURN OF CHANGE OF OFFICERS

Please complete the following to record any changes of officers during the twelve months covered by this return.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
Committee member	Damien O'Connor	Fausto Stoppa	21 Sep 2017
Committee member	Noel Gaffney	Sean Rugan	21 Sep 2017
Committee member	Simon Wall		21 Sep 2017
Committee member	Ridsert Hoekstra		21 Sep 2017

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

## GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members: Contributions and Subscriptions</b>		243,894
<b>From Members: Other income from members (specify)</b>		
 <b>Total other income from members</b>		243,894
<b>Total of all income from members</b>		
<b>Investment income (as at page 12)</b>		
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
 <b>Total of other income (as at page 4)</b>		
	<b>TOTAL INCOME</b>	243,894
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		116,300
<b>Administrative expenses (as at page 10)</b>		6,431
<b>Federation and other bodies (specify)</b>		
 <b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
	<b>TOTAL EXPENDITURE</b>	122,731
	Surplus (deficit) for year	121,163
	Amount of general fund at beginning of year	16,810
	Amount of general fund at end of year	137,973



## ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues Professional and Legal Advice	35,718	<b>brought forward</b> Education and Training services Training	113,406 2,894
Representation – Non Employment Related Issues HKAOA service agreement <i>Less: Reimbursement from Service agreement</i>	196,443 (118,755)	Negotiated Discount Services	
Communications			
Advisory Services		Salary Costs	
Dispute Benefits		Other Benefits and Grants (specify)	
Other Cash Payments			
<b>carried forward</b>	113,406	<b>Total (should agree with figure in General Fund)</b>	116,300

(See notes 21 to 23)

FUND 2		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

FUND 3		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

(See notes 21 to 23)

FUND 4		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

FUND 5		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		



(See notes 21 to 23)

FUND 6		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

FUND 7		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

# POLITICAL FUND ACCOUNT

(see notes 24 to 33)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own political fund</b>	
	<b>Income</b>	Members contributions and levies	£
		Investment income (as at page 12)	£
		Other income (specify)	£
		Total other income as specified	
		Total income	
Expenditure under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period			
<b>Expenditure A</b>	(as at page i)		£
<b>Expenditure B</b>	(as at page ii)		£
<b>Expenditure C</b>	(as at page iii)		£
<b>Expenditure D</b>	(as at page iv)		£
<b>Expenditure E</b>	(as at page v)		£
<b>Expenditure F</b>	(as at page vi)		£
<b>Non-political expenditure</b>	(as at page vii)		£
		Total expenditure	
		Surplus (deficit) for year	
		Amount of political fund at beginning of year	
		Amount of political fund at the end of year (as Balance Sheet)	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade</b>	
	<b>Income</b>	Contributions and levies collected from members on behalf of central political fund	£
		Funds received back from central political fund	£
		Other income (specify)	£
		Total other income as specified	
		Total income	
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		£
	Administration expenses in connection with political objects (specify)		£
	Non-political expenditure		£
		Total expenditure	
		Surplus (deficit) for year	
		Amount held on behalf of trade union political fund at beginning of	
		Amount remitted to central political fund	
		Amount held on behalf of central political fund at end of year	
		Number of members at end of year contributing to the political fund	
		Number of members at end of the year not contributing to the political fund	
		Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund	

**The following pages 9i to 9vii relate to the Political Fund Account Expenditure**

## ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 34 and 35)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		
Salaries and Wages included in above	£	
Auditors' fees		4,500
Legal and Professional fees		
Occupancy costs		
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		
Expenses of conferences		1,686
Other administrative expenses (specify)		
 <b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
 Outgoings on land and buildings (specify)		
 Other outgoings (specify)		
Bank charges		245
	<b>Total</b>	<b>6,431</b>
Charged to:	General Fund (Page 3)	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	<b>Total</b>	



# ANALYSIS OF INVESTMENT INCOME

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			
Other investment income (specify)			
		Total investment income	
		Credited to:	
		General Fund (Page 3)	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
		Total Investment Income	

**BALANCE SHEET as at**

31 Mar 2018

(see notes 49 to 52)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 14)		
	<b>Investments</b> (as per analysis on page 15)		
	Quoted (Market value £      )		
	Unquoted		
	<b>Total Investments</b>		
	<b>Other Assets</b>		
	Loans to other trade unions		
	Sundry debtors	6,594	
	Cash at bank and in hand	213,670	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		220,264
	<b>TOTAL ASSETS</b>		220,264
	Fund (Account : General)		137,973
	Fund (Account      )		
	Fund (Account      )		
	Superannuation Fund (Account      )		
	Political Fund (Account      )		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
	Sundry creditors		
	Accrued expenses		82,291
	Provisions		
	Other liabilities		
	<b>TOTAL LIABILITIES</b>		82,291
	<b>TOTAL ASSETS</b>		220,264

## FIXED ASSETS ACCOUNT

(see notes 53 to 57)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold £	Leasehold £				
<b>Cost or Valuation</b>						
At start of year						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
<b>Accumulated Depreciation</b>						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year						
<b>Net book value at end of year</b>						
Net book value at end of year						
<b>Net book value at end of previous year</b>						
Net book value at end of previous year						

# ANALYSIS OF INVESTMENTS

(see notes 58 and 59)

QUOTED	All Funds Except Political Funds £	Political Fund  £
Equities (e.g. Shares)		
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)		
Market Value of Quoted Investment		
UNQUOTED		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)		
Market Value of Unquoted Investments		



## ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 60 and 61)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

## SUMMARY SHEET

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	243,894		243,894
From Investments			
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>	243,894		243,894
<b>EXPENDITURE</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	122,731		122,731
<b>Funds at beginning of year</b> (including reserves)	16,810		16,810
<b>Funds at end of year</b> (including reserves)	137,973		137,973
<b>ASSETS</b>			
Fixed Assets			
Investment Assets			
Other Assets			220,264
<b>Total Assets</b>			220,264
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			82,291
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			137,973

# INFORMATION ON INDUSTRIAL ACTION BALLOTS

(see notes 74 to 80)

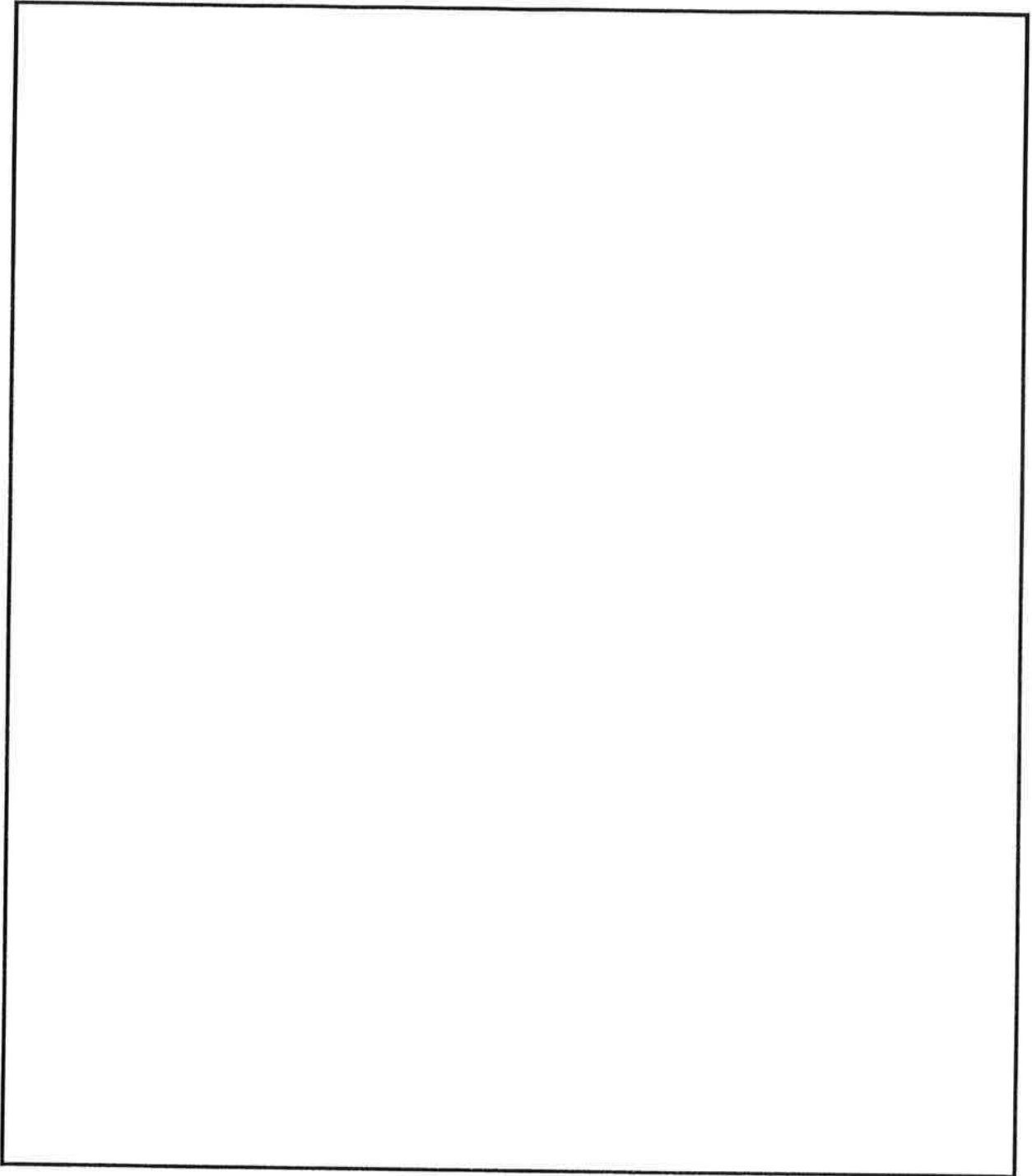
<p><b>Did the union hold any ballots in respect of industrial action during the return period?</b></p> <p style="text-align: center;"> <input type="checkbox"/> YES                      <input checked="" type="checkbox"/> NO         </p>	
<p>If Yes How many ballots were held: For each ballot held please complete the information below:</p>	
<p><b>Ballot 1</b></p>	
<p>Number of individuals who were entitled to vote in the ballot</p>	
<p><b>Number of votes cast in the ballot</b></p>	
<p>Number of Individuals answering "Yes" to the question</p>	1
<p>Number of Individuals answering "No" to the question</p>	2
<p>Number of invalid or otherwise spoiled voting papers returned</p>	3
<p><b>* 1-3 should total "Number of votes cast in the ballot"</b></p>	
<p>Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N</p>	
<p>Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N</p>	
<p>If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N</p>	
<p><b>Ballot 2</b></p>	
<p>Number of individuals who were entitled to vote in the ballot</p>	
<p><b>Number of votes cast in the ballot</b></p>	
<p>Number of Individuals answering "Yes" to the question</p>	1
<p>Number of Individuals answering "No" to the question</p>	2
<p>Number of invalid or otherwise spoiled voting papers returned</p>	3
<p><b>* 1-3 should total "Number of votes cast in the ballot"</b></p>	
<p>Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot Y / N</p>	
<p>Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N</p>	
<p>If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot Y / N</p>	

**For additional ballots please continue on next page**

## NOTES TO THE ACCOUNTS

(see notes 82 and 83)

All notes to the accounts must be entered on or attached to this part of the return.

A large, empty rectangular box with a thin black border, intended for the user to enter or attach notes to the accounts. The box is currently blank.

# ACCOUNTING POLICIES

(see notes 84 and 85)

## SIGNATURES TO THE ANNUAL RETURN

(see notes 86 and 87)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u>Paul Weatherill</u>	Chairman's Signature: <u>Russel Fryett</u> (or other official whose position should be stated)
Name: <u>Paul Weatherill</u> Date: <u>13 Sep 2018</u>	Name: <u>Russel Fryett</u> Date: <u>13 Sep 2018</u>

## CHECK LIST

(see notes 88 and 89)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 23 and 25 and Notes 86 and 95)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 24 and 25 and Notes 2 and 92)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 88)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 104)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 62)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE MEMBERSHIP AUDIT CERTIFICATE BEEN COMPLETED? (see Page i to iii and Notes 97 to 103)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>

# AUDITOR'S REPORT

(see notes 92 to 95)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

THE CHECKLIST BELOW IS FOR GUIDANCE. A REPORT IS STILL REQUIRED EITHER SET OUT OVERLEAF OR BY WAY OF AN ATTACHED AUDITOR'S REPORT THAT COVERS THE ABOVE 1992 ACT REQUIREMENTS

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?  
(See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

YES  NO

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
  - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
  - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 92)

YES  NO

If "No" please explain below.

3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
  - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
- (See section 36(4) of the 1992 Act set out in note 92)


YES  NO

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.  
(See note 92)

## AUDITOR'S REPORT (continued)

The Auditors report is attached to this return

Signature(s) of auditor or auditors:		
Name(s):	Thompson Jenner LLP	
Profession(s) or Calling(s):	Statutory Auditor	
Address(es):	1 Coilleton Crescent Exeter Devon EX2 4DQ	
Date:	17.09.2018	
Contact name and telephone number:	Dave Tocker / Neil Curtis 01392 268553	

N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.

**MEMBERSHIP AUDIT CERTIFICATE**  
made in accordance with section 24ZD of the  
Trade Union and Labour Relations (Consolidation) Act 1992  
(See notes 97 to 103)

At the end of the reporting period preceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

YES/NO

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21.

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

**MEMBERSHIP AUDIT CERTIFICATE**  
**SECTION ONE**

*For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer*

1. In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

YES/NO

2. In the opinion of the assurer has he/she obtained the information and explanations necessary for the performance of his/her functions?

YES/NO

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) **send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.**



**MEMBERSHIP AUDIT CERTIFICATE**

**SECTION TWO**

*For a trade union with no more than 10,000 members at the end of the reporting period preceding the one to which this audit relates.*

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

YES/~~NO~~

If "NO" Please explain below:

Signature	<i>Paul Weatherilt</i>
Name	<b>Paul Weatherilt</b>
Office held	Treasurer/ Trustee
Date	<i>13 Sep 2018</i>

**AIRCREW OFFICERS ASSOCIATION EUROPE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR FROM 1 APRIL 2017 TO 31 MARCH 2018**



# AIRCREW OFFICERS ASSOCIATION EUROPE

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# AIRCREW OFFICERS ASSOCIATION EUROPE

## THE GENERAL COMMITTEE'S REPORT YEAR ENDED 31 MARCH 2018

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### Principal Activities

Aircrew Officers Association Europe (AOA Europe) is an unincorporated entity registered as a trade union as per Trade Union and Labour Relations Act 1992. The registered office is Brackendale, The Green, Croxley Green, Hertfordshire, WD3 3JA.

AOA Europe is the representative trade union for Europe based pilots employed by Cathay Pacific Airways. It is one of several trade unions comprising the Aircrew Officers' Association Group.

### Introduction

We have pleasure in presenting the second annual report to the Association together with the accounts from 1 April 2017 to 31 Mar 2018. It should be noted that our first annual report covered 18 months.

### Financing Members Representation

Our operations are financed by your subscriptions. At the end of the reporting period our membership stood at 150. Our subscription income for the reported period was £243,894.

Since April 2016 subscriptions have been collected by Cathay Pacific and are detailed on members' pay slips at a rate of 1.25% of your Basic Salary.

### Service Agreement with HKAOA

The bulk of our expenditure is used to pay for a Service Agreement (SA) that we have with the Hong Kong Aircrew Officers Association (HKAOA), who staff and run our operations. 80% of your subscriptions are used for this. For this reporting year we paid £77,688 to HKAOA in respect of the SA.

This arrangement allows us to pool our resources with our Hong Kong colleagues and greatly reduces the administrative burden of running a relatively small union. Most of our benefits to members, such as loss-of-income insurance and expenses, are met by the HKAOA through the SA.

### Results

The Association produced an operating surplus of £121,163 for the year ending 31 March 2018. This figure is unusually large because it includes SA reimbursements of £73,957 related to the prior reporting period. SA reimbursements are expenses that we pay for in the first instance but are subsequently recovered from HKAOA because they are for services covered by the SA.

Our healthy operating surplus is reflected in our Net Assets which stood at £137,973 at 31 March 2018, up from £16,810. However, because of our Service Agreement with HKAOA it should be noted that our operations are not limited by our own funds but by the pooled funds and the terms of the SA. At the end of March 2018, HKAOA reported HK\$26,287,642 (approximately £2,577,042) in reserves.

# AIRCREW OFFICERS ASSOCIATION EUROPE

## THE GENERAL COMMITTEE'S REPORT YEAR ENDED 31 MARCH 2018

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### Committee members during the year

<b>Names of the General Committee Members and Period of Positions Held during the Financial Period</b>			
<b>Name</b>	<b>Position</b>	<b>Date Started</b>	<b>Date of resignation (where not in post for the full period)</b>
Russell Fryett	Chairman	1 Apr 2017	31 Mar 2018
Jesper Andersen	Vice Chairman	1 Apr 2017	31 Mar 2018
Paul Weatherilt	Treasurer & Trustee	1 Apr 2017	31 Mar 2018
Darrin Adcock	Committee member	1 Apr 2017	31 Mar 2018
Rudy Lenting	Committee member	1 Apr 2017	31 Mar 2018
Andrew Spiret	Committee member	1 Apr 2017	31 Mar 2018
Fausto Stoppa	Committee member	22 Sep 2017	31 Mar 2018
Sean Rugan	Committee member	22 Sep 2017	31 Mar 2018
Damien O'Connor	Committee member	1 Apr 2017	21 Sep 2017
Noel Gaffney	Committee member	1 Apr 2017	21 Sep 2017
Simon Wall	Committee member	1 Apr 2017	21 Sep 2017
Ridsert Hoekstra	Committee member	1 Apr 2017	21 Sep 2017

# AIRCREW OFFICERS ASSOCIATION EUROPE

## STATEMENT OF RESPONSIBILITIES OF THE GENERAL COMMITTEE PERIOD ENDED 31 MARCH 2018

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The General Committee are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and regulations.

Trade Union law requires The General Committee to prepare financial statements for each financial year in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) and applicable law.

Under Trade Union law The General Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the entity and of the surplus or deficit of the entity for that period. In preparing these financial statements, The General Committee are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the entity will continue in business.

The General Committee are responsible for ensuring that adequate accounting records are maintained that are sufficient to show and explain the entity's transactions and disclose with reasonable accuracy at any time the financial position of the entity and enable them to ensure that the financial statements comply with the Trade Union and Labour Relations Act 1992. They are also responsible for safeguarding the assets of the entity and ensuring their proper application in accordance with entity law, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as each of The General Committee members is aware, there is no relevant audit information of which the entity's auditors are unaware. Each member has taken all the steps that he/she ought to have taken as a member of The General Committee in order to make himself/herself aware of any relevant audit information and to establish that the entity's auditors are aware of that information.

### **Auditor**

On 14 July 2018, The general committee voted to hire Thompson Jenner LLP as our auditor for this reporting period.

The General Committee acknowledge their responsibility to comply with the Trade Union and Labour Relations Act 1992 with respect to accounting records and the preparation of accounts. The accounts have been prepared in accordance with the provisions applicable to the small entities regime.

The General Committee report was approved by the members and signed on their behalf by



Treasurer

Date: 11 Oct 2018

# AIRCREW OFFICERS ASSOCIATION EUROPE

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE AIRCREW OFFICERS ASSOCIATION EUROPE YEAR ENDED 31 MARCH 2018

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We have audited the financial statements of the Aircrew Officers Association Europe Union for the period ended 31 March 2018, which comprise the income and expenditure account, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Aircrew Officers Association Europe Union's members, as a body. Our audit work has been undertaken so that we might state to the Aircrew Officers Association Europe Union's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Aircrew Officers Association Europe Union's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of the Executive Committee and auditor**

The Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993 require the officers of the Aircrew Officers Association Europe Union to: keep proper accounting records which give a true and fair view of the state of affairs of the Aircrew Officers Association Europe and explain its transactions; establish and maintain a satisfactory system of control of the accounting records, cash holding and all the receipts and remittances; prepare an annual return for the Certification Officer giving a true and fair view of the revenue account and balance sheet and provide members of the Aircrew Officers Association Europe Union with a statement of income and expenditure for the year. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the union's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Executive Committee; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Return to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

### **Opinion on financial statements**

In our opinion, the financial statements:

- give a true and fair view of the state of the Union's affairs as at 31 March 2018 and of its transactions for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

# AIRCREW OFFICERS ASSOCIATION EUROPE

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE AIRCREW OFFICERS ASSOCIATION EUROPE YEAR ENDED 31 MARCH 2018

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### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 and the Trade Union Reform and Employment Rights Act 1993 require us to report to you if, in our opinion:

- proper books of account have not been kept by the union in accordance with the requirements of the legislation;
- a satisfactory system of control over transactions has not been maintained by the union in accordance with the requirements of the legislation;
- the revenue account to which our report relates, and the balance sheet are not in agreement with the books of account of the union; and
- we have not obtained all the information and explanations necessary for the purposes of our audit.



**Thompson Jenner LLP**  
Statutory Auditors  
1 Colleton Crescent  
Exeter  
Devon  
EX2 4DG

17.09.2018



# AIRCREW OFFICERS ASSOCIATION EUROPE

## INCOME STATEMENT YEAR ENDED 31 MARCH 2018

	Note	£	2017/18 £	£	13 Sep 2015 to 31 Mar 2017 £
<b>OPERATING INCOME</b>					
Membership Subscriptions			243,894		447,304
<b>OPERATING EXPENDITURE</b>					
Membership activity	2	113,406		418,153	
Executive activity	3	9,080		12,200	
Professional costs	4	245	(122,731)	141	(430,494)
<b>NET OPERATING RESULT FOR THE YEAR</b>			<b>121,163</b>		<b>16,810</b>
<b>NET INCOME</b>			<b>121,163</b>		<b>16,810</b>
<b>NET CHANGE IN FUNDS FOR THE YEAR</b>			<b>121,163</b>		<b>16,810</b>
<b>FUNDS AT 1 APRIL 2017</b>			<b>16,810</b>		<b>-</b>
<b>FUNDS AT 31 MARCH 2018</b>			<b>137,973</b>		<b>16,810</b>

The statement of comprehensive income has been prepared on the basis that all operations are continuing. The accounting policies and notes 1 to 10 form part of the financial statements.

# AIRCREW OFFICERS ASSOCIATION EUROPE

## STATEMENT OF FINANCIAL POSITION PERIOD ENDED 31 MARCH 2018

	Note	£	2018 £	£	2017 £
<b>CURRENT ASSETS</b>					
Debtors	5	6,594		3,511	
Cash at bank		213,670	<u>220,264</u>	210,897	<u>214,408</u>
<b>CURRENT LIABILITIES</b>					
Creditors	6		<u>(82,291)</u>		<u>(197,598)</u>
<b>NET CURRENT ASSETS</b>					
			<u>137,973</u>		<u>16,810</u>
<b>NET ASSETS</b>					
			<u>137,973</u>		<u>16,810</u>
Represented by:					
<b>GENERAL FUNDS</b>					
			<u>137,973</u>		<u>16,810</u>

The accounting policies and notes 1 to 10 form part of the financial statements.

The General Committee acknowledge their responsibility to comply with the Trade Union and Labour Relations Act 1992 with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions of FRS 102 Section 1A – small entities.

Approved and authorised for issue by The General Committee on 13 Sep 2018 and signed on their behalf by:



Treasurer

# AIRCREW OFFICERS ASSOCIATION EUROPE

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2018

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### 1. ACCOUNTING POLICIES

#### A) STATUTORY INFORMATION

Aircrew Officers Association Europe is an unincorporated entity registered as a trade union as per Trade Union and Labour Relations Act 1992. The registered office is Brackendale, The Green, Croxley Green, Hertfordshire, WD3 3JA.

#### B) BASIS OF FINANCIAL STATEMENTS

The trade union was registered with the UK Certification Officer for Trade Unions on 13 August 2015. This set of financial statements covers the accounting period from 1 April 2017 to 31 March 2018.

The financial statements are prepared in accordance with the Trade Union and Labour Relations Act 1992 requirements and FRS 102, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland, as applicable to small entities. FRS 102 Section 1A has been applied.

The financial statements are prepared on the historical cost basis. The financial statements are prepared in Sterling (£).

#### C) SUBSCRIPTIONS INCOME

Members' subscriptions are recognised on the basis of subscriptions due for the year 1 April 2017 to 31 March 2018 and are accounted for on an accruals basis.

#### D) EXPENDITURE

All expenditure in the accounts is inclusive of VAT where applicable.

#### E) GOING CONCERN

After reviewing the forecasts and projections of AOA, the members of The General Committee have a reasonable expectation that AOA has adequate resources to continue in operational existence for the foreseeable future. We believe that there are no material uncertainties that call in doubt AOA's ability to continue. AOA therefore continues to adopt the going concern principle in preparing its financial statements.

# AIRCREW OFFICERS ASSOCIATION EUROPE

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2018

<b>2 MEMBERSHIP ACTIVITY</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Legal representation	35,718	61,757
Support services – HKAOA service agreement	196,443	356,396
<i>Less: Service Charge Reimbursement from HKAOA</i>	<i>(118,755)</i>	<i>0</i>
	<u>113,406</u>	<u>418,153</u>
<b>3 EXECUTIVE ACTIVITY</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Executive meetings and professional fees	6,186	12,100
Training	2,894	100
	<u>9,080</u>	<u>12,200</u>
<b>4 BANK CHARGES AND ADMINISTRATIVE FEE</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Bank charges and interest	245	141
	<u>245</u>	<u>141</u>
<b>5 DEBTORS</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<i>Amounts due within one year;</i>		
Trade debtors	6,594	3,323
Other debtors	0	188
	<u>6,594</u>	<u>3,511</u>

# AIRCREW OFFICERS ASSOCIATION EUROPE

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2018

6 CREDITORS	2018 £	2017 £
<i>Amounts due within one year;</i>		
Trade creditors - SA payment	77,009	155,693
Accrual Auditor's fee	4,500	9,000
Other Accrual payments	0	31,484
Subscription received in advance	782	1,421
	82,291	197,598

7 SURPLUS ON ORDINARY ACTIVITIES	2018 £	2017 £
<i>This is stated after charging:</i>		
Statutory audit fee to auditors	4,500	5,000
	4,500	5,000

### 8 EMPLOYMENT COSTS

None of the General Committee Members received any remuneration for their services to the Trade Union during the year. During the year, expenses totalling £4,250 (2017: £3,100) were reimbursed to members of The General Committee. Other salary costs are absorbed within the amounts charged by Hong Kong Aircrew Officers Association (HKAOA) as disclosed in Note 2.

### 9 RELATED PARTIES

Aircrew Officers Association Europe has the same or similar key management personnel as Hong Kong Aircrew Officers Association. Both are also represented on the AOA Executive Council. During the year, Aircrew Officers Association Europe incurred support services amounting to £196,443 (2017: £356,396) for the service from HKAOA, which related to administrative services, advice, information, research and data, to AOA Europe. However, in the year a reimbursement of £118,755 was received from HKAOA in respect of costs paid directly by AOA Europe, which were covered by the service charge (£73,957 of the balance received in the year related to the period ended 31 March 2017). At the year end, Aircrew Officers Association Europe had an outstanding creditors balance with Hong Kong Aircrew Officers Association amounting to £77,009 (2017: £155,693).

### 10 PRESENTATION

AOA Europe has prepared financial statements for the year ended 31 March 2018, comparing information with the past financial period of 13 Aug 2015 to 31 Mar 2017.