

Form AR21
Trade Union and Labour Relations (Consolidation) Act 1992

Trade Union's details

Name of Trade Union:

Aircrew Officers Association Europe

Year ended:

31 Mar 2019

List number:

825T

Head or Main Office address:

Brackendale
The Green
Croxley Green
Hertfordshire
WD3 3JA

Has the address changed during the year to which the return relates?

Yes

No

X

(Tick as appropriate)

Website address (if available)

<http://www.aoaeurope.org/public/home/>

General Secretary:

Mr. Christopher Beebe

Telephone Number:

+852 2736 0823

Contact name for queries regarding the completion of this return:

Mr. Russell Fryett

Telephone Number:

+852 2736 0823

E-mail:

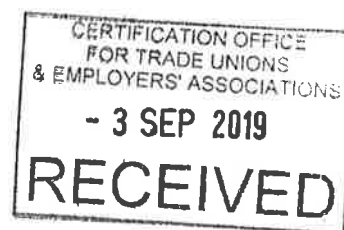
russ.fryett@aoaeurope.org

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.



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	63	1	13	58	135
Female	1				
Total	64	1	13	58	A 136

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

136

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

0

Change of officers

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

Position held	Name of Officer ceasing to hold office	Name of Officer Appointed	Date of change
Chairman	Russell Fryett	Darren Brogden	28 Sep 2019
Treasurer & Trustee	Paul Weatherilt	Russell Fryett	28 Sep 2019
Committee Member	Andrew Spiret	Alan Quigley	28 Sep 2019
Committee Member		David Saunders	28 Sep 2019
Committee Member		Tim Slafford	28 Sep 2019

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated

and names:

Officers in post

(see note 12)

Please insert a complete list of all officers in post at the end of the year to which this return relates.

Name of Officer	Position held
Darren Brogden	Chairman
Jesper Andersen	Vice Chairman
Russell Fryett	Treasurer & Trustee
Darrin Adcock	Committee Member
Fausto Stoppa	Committee Member
Rudy Lenting	Committee Member
Sean Rugan	Committee Member
Tim Slatford	Committee Member
David Saunders	Committee Member
Alan Quigley	Committee Member

General fund
(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions	208,006	208,006
From Members: Other income from members (specify)		
Total other income from members		208,006
Total of all income from members		
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
	Total income	208,006
Expenditure		
Benefits to members (as at page 5)	156,745	
Administrative expenses (as at page 10)	10,825	
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
	Total expenditure	167,570
		40,436
Amount of general fund at beginning of year		137,973
Amount of general fund at end of year		178,409

Analysis of income from federation and other bodies and other income
 (see notes 19 and 20)

Description	£	£
Federation and other bodies		
Total federation and other bodies		
Other income		
Total other income		
Total of all other income		

Analysis of benefit expenditure shown at general fund

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		brought forward	155,209
- Professional and Legal Advice	15,309	Education and Training services	1,536
Representation – Non Employment Related Issues			
Communications		Negotiated Discount Services	
Advisory Services			
Dispute Benefits			
Other Cash Payments		Salary Costs	
- Donation to Anchorage Earthquake Affected Pilots	766		
HKAOA Service Agreement	166,425	Other Benefits and Grants (specify)	
- <i>Less: Reimbursement from Service Agreement</i>	(27,291)		
 <i>Remark: HKAOA Service charge includes: Payment of Loss of Income insurance premium, IFALPA memberships fees, membership access to welfare grants, insurance discounts, union communication and financial advisory service, etc</i>			
carried forward	155,209	Total (should agree with figure in General Fund)	156,745

Accounts other than the revenue account/general fund

(see notes 21 to 23)

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

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

(See notes 21 to 23)

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

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

(See notes 21 to 23)

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

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

Political fund account

(see notes 24 to 33)

Political fund account 1		To be completed by trade unions which maintain their own political fund	
	Income	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			
	Expenditure A (as at page i)		£
	Expenditure B (as at page ii)		£
	Expenditure C (as at page iii)		£
	Expenditure D (as at page iv)		£
	Expenditure E (as at page v)		£
	Expenditure F (as at page vi)		£
	Non-political expenditure (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	
Political fund account 2		To be completed by trade unions which act as components of a central trade	
	Income	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	
Expenditure	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

Political fund account expenditure (a)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Contribution to the funds of, or on the payment of expenses incurred directly or indirectly by a political party

Name of political party in relation to which money was expended	Total amount spent during the period £
Total	

Political fund account expenditure (b)

Expenditure under section 72 (1) (b) of the Trade Union and Labour Relations (Consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000
during the period to which return relates.

Expenditure of money on the provision of any services or property for use by or on behalf of any political party

Name of political party to which payment was made	Total amount paid during the period £
Total	

Political fund account expenditure (c)

Expenditure under section 72 (1) (c) of the Trade Union and Labour Relations (Consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000
during the period to which return relates.

Expenditure in connection with the registration of electors, the candidature of any person, the selection of any candidate or the holding of any ballot by the union in connection with any election to a political office

Title and Date of election	Name of political party/organisation	Name of candidate, organisation or political party (see note 33(iii))	£
Total			

Political fund account expenditure (d)

Expenditure under section 72 (1) (d) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
Total	

Political fund account expenditure (e)

Expenditure under section 72 (1) (e) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

The expenditure of money on the holding of any conference or meeting by or on behalf of a political party or of any other meeting the main purpose of which is the transaction of business in connection with a political party

Name of political party	£
Total	

Political fund account expenditure (f)

Expenditure under section 72 (1) (f) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000
during the period to which return relates.

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to persuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

Name of organisation or political party	£
	Total

Expenditure from the political fund not falling within section 72(1) of the trade union & labour relations (consolidation) act 1992

For expenditure not falling within section 72(1) the required information is-

(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	£
<p align="right">Total Total expenditure</p>	
(b) the name of each organisation to which money was paid (otherwise than for a particular cause or campaign), and the total amount paid to each one	£
<p align="right">Total Total expenditure</p>	
(c) the total amount of all other money expended	£
<p align="right">Total Total expenditure</p>	

Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts
(see notes 34 and 35)

		£
Administrative Expenses		
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		5,946
Other administrative expenses (specify)		
Union Logo Renewal Fee		99
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Bank Charge		280
	Total	10,825
Charged to:	General Fund (Page 3)	10,825
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	

Analysis of officials' salaries and benefits
(see notes 36 to 46)

Position held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contributions £	Other Benefits		
				Description	Value £	

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 2019

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
	Sundry debtors	5,652	
	Cash at bank and in hand	184,709	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	Total of other assets		190,361
	Total assets		190,361
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	Liabilities		
	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		11,952
	Provisions		
	Other liabilities		
	Total liabilities		11,952
	Total assets		178,409

Fixed assets account

(see notes 53 to 57)

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

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		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)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		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 £
Income			
From Members	208,006		208,006
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	208,006		208,006
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	167,570		167,570
Funds at beginning of year (including reserves)	137,973		137,973
Funds at end of year (including reserves)	178,409		178,409
Assets			
Fixed Assets			
Investment Assets			
Other Assets			190,361
Total Assets			190,361
Liabilities			
Total Liabilities			(11,952)
Net assets (Total Assets less Total Liabilities)			178,409

Information on Industrial action ballots

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?

YES

NO

If Yes How many ballots were held:

For each ballot held please complete the information below:

Ballot 1

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

* 1-3 should total "Number of votes cast in the ballot"

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

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

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

Ballot 2

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

* 1-3 should total "Number of votes cast in the ballot"

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

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

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

For additional ballots please continue on next page

Ballot 3

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

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

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

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

Ballot 4

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

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

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

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

Ballot 5

Number of individuals who were entitled to vote in the ballot

Number of votes cast in the ballot

Number of Individuals answering "Yes" to the question 1

Number of Individuals answering "No" to the question 2

Number of invalid or otherwise spoiled voting papers returned 3

*** 1-3 should total "Number of votes cast in the ballot"**

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

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)? Y / N

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

Use a continuation sheet if necessary

Information on Industrial action

(see note 81)

*Categories of Nature of Trade Dispute :

A: terms and conditions of employment, or the physical conditions in which any workers are required to work;

B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;

C: allocation of work or the duties of employment between workers or groups of workers;

D: matters of discipline;

E: a worker's membership or non-membership of a trade union;

F: facilities for officials of trade unions;

G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES / NO

If YES, for each industrial action taken please complete the information below:

Industrial Action 1

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 2

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 3

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:

3. Number of days of industrial action:

4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

use a continuation page if necessary

Industrial Action 4

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 5

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 6

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 7

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

Industrial Action 8

1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:

A B C D E F G

2. Dates of the industrial action taken:
3. Number of days of industrial action:
4. Nature of industrial action. Strike Action / Action Short of a Strike (delete one as appropriate)

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 black border, intended for the user to enter their notes to the accounts. The box occupies most of the page's vertical space below the instructions.



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. Please send the return with the original signatures. Copies will not be accepted.

Secretary's Signature:  Name: Russell Fryett Date: 14 AUG 2019	Chairman's Signature: (or other official whose position should be stated)  Name: Darren Brogden Date: 14 AUG 2019
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Checklist

(see notes 88 and 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	X	No	
Has the list of officers in post been completed? (see Page 2a and Note 12)	Yes	X	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	X	No	
Has the auditor's report been completed? (see Pages 24 and 25 and Notes 2 and 92)	Yes		No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	X	No	
A member's statement is: (see Note 104)	Enclosed		To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes		No	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 to 103)	Yes		No	

Checklist for auditor's report

(see notes 90 to 96)

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 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)

Please explain in your report overleaf or attached.

2. 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)

Please explain in your report overleaf or attached.

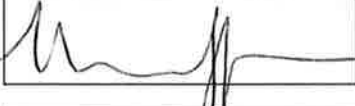
3. Your auditors or auditor must include in their report the following wording:

In our opinion the financial statements:

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

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 Colleton Crescent Exeter Devon EX2 4DG	
Date:	21.08.2019	
Contact name for enquiries and telephone number:	NEIL CURTIS FCA BSc 01392 258553	

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.

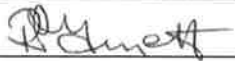
Membership audit certificate
Section two

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	
Name	Russell Fryett
Office held	Treasurer & Trustee
Date	14 Aug 2019

AIRCREW OFFICERS ASSOCIATION EUROPE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

AIRCREW OFFICERS ASSOCIATION EUROPE

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AIRCREW OFFICERS ASSOCIATION EUROPE

THE GENERAL COMMITTEE'S REPORT YEAR ENDED 31 MARCH 2019

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 third annual report to the Association together with the accounts from 1 April 2018 to 31 March 2019.

Financing members Representation

Our operations are financed by your subscriptions. At the end of the reporting period our membership stood at 136. Our subscription income for the reported period was £208,006.

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, and also provide insurance, HKALPA and IFALPA memberships to you. 80% of your subscriptions are used for this. For this reporting period we paid £139,134 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 £40,436 for the year ended 31 March 2019. This figure includes SA reimbursements related to the 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 £178,409 at the end of the reported period, up from £137,973. 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 2019, HKAOA reported HK\$34,143,000 (approximately £3,480,835) in reserves.

AIRCREW OFFICERS ASSOCIATION EUROPE

THE GENERAL COMMITTEE'S REPORT YEAR ENDED 31 MARCH 2019

Committee members during the period

Names of the General Committee Members and Period of Positions Held during the Financial Period			
Name	Position	Date Started	Date of resignation (where not in post for the full period)
Darren Brogden	Chairman	28 Sep 2018	31 Mar 2019
Jesper Andersen	Vice Chairman	1 Apr 2018	31 Mar 2019
Russell Fryett	Chairman	1 Apr 2018	27 Sep 2018
	Treasurer & Trustee	28 Sep 2018	31 Mar 2019
Darrin Adcock	Committee member	1 Apr 2018	31 Mar 2019
Fausto Stoppa	Committee member	1 Apr 2018	31 Mar 2019
Rudy Lenting	Committee member	1 Apr 2018	31 Mar 2019
Sean Rugan	Committee member	1 Apr 2018	31 Mar 2019
Tim Slatford	Committee member	28 Sep 2018	31 Mar 2019
David Saunders	Committee member	28 Sep 2018	31 Mar 2019
Alan Quigley	Committee member	28 Sep 2018	31 Mar 2019

Paul Weatherilt	Treasurer & Trustee	1 Apr 2018	27 Sep 2018
Andrew Spiret	Committee member	1 Apr 2018	27 Sep 2018

AIRCREW OFFICERS ASSOCIATION EUROPE

STATEMENT OF RESPONSIBILITIES OF THE GENERAL COMMITTEE YEAR ENDED 31 MARCH 2019

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 the 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 judgments 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 10 October 2018, a resolution proposing appointment of Thompson Jenner LLP as our auditor for this reporting period is carried in the Annual General Meeting. Thompson Jenner LLP has indicated its willingness to be appointed as statutory auditor.

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:

AIRCREW OFFICERS ASSOCIATION EUROPE

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE AIRCREW OFFICERS ASSOCIATION EUROPE YEAR ENDED 31 MARCH 2019

We have audited the financial statements of the Aircrew Officers Association Europe Union for the period ended 31 March 2019, 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 2019 and of its transactions for the period then ended; and
- have been properly prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

AIRCREW OFFICERS ASSOCIATION EUROPE

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE AIRCREW OFFICERS ASSOCIATION EUROPE YEAR ENDED 31 MARCH 2019

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

21.08.2019

AIRCREW OFFICERS ASSOCIATION EUROPE

INCOME STATEMENT YEAR ENDED 31 MARCH 2019

	Note	£	2018/19 £	£	2017/18 £
OPERATING INCOME					
Membership Subscriptions			208,006		243,894
OPERATING EXPENDITURE					
Membership activity	2	155,209		113,406	
Executive activity	3	7,482		4,580	
Professional costs	4	4,879	(167,570)	4,745	(122,731)
NET OPERATING RESULT FOR THE YEAR			<u>40,436</u>		<u>121,163</u>
NET INCOME			<u>40,436</u>		<u>121,163</u>
NET CHANGE IN FUNDS FOR THE YEAR			40,436		121,163
FUNDS AT 1 APRIL 2018			137,973		16,810
FUNDS AT 31 MARCH 2019			<u>178,409</u>		<u>137,973</u>

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

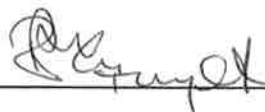
STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2019

	Note	2019		2018	
		£	£	£	£
CURRENT ASSETS					
Debtors	5	5,652		6,594	
Cash at bank		184,709	190,361	213,670	220,264
CURRENT LIABILITIES					
Creditors	6		(11,952)		(82,291)
NET CURRENT ASSETS			178,409		137,973
NET ASSETS			178,409		137,973
Represented by:					
GENERAL FUNDS			178,409		137,973

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 12 AUG 2019 and signed on their behalf by:



Treasurer

AIRCREW OFFICERS ASSOCIATION EUROPE

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2019

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 2018 to 31 March 2019.

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 the 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 are due for the period 1 April 2018 to 31 March 2019 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 2019

	2019	2018
	£	£
2 MEMBERSHIP ACTIVITY		
Legal representation	15,309	35,718
Support services – HKAOA service agreement	166,425	196,443
<i>Less: Service Charge Reimbursement from HKAOA</i>	(27,291)	(118,755)
Donation to Anchorage Earthquake Affected Pilots	766	-
	<u>155,209</u>	<u>113,406</u>

	2019	2018
	£	£
3 EXECUTIVE ACTIVITY		
Executive meetings and professional fees	5,946	1,686
Training	1,536	2,894
	<u>7,482</u>	<u>4,580</u>

	2019	2018
	£	£
4 BANK CHARGES AND ADMINISTRATIVE FEE		
Bank charges and interest	280	245
Union Logo Renewal Fee	99	-
Auditor's fee	4,500	4,500
	<u>4,879</u>	<u>4,745</u>

	2019	2018
	£	£
5 DEBTORS		
<i>Amounts due within one year;</i>		
Trade debtors	<u>5,652</u>	<u>6,594</u>

AIRCREW OFFICERS ASSOCIATION EUROPE

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2019

	2019	2018
	£	£
6 CREDITORS		
<i>Amounts due within one year;</i>		
Trade creditors - SA payment	6,878	77,009
Accrual Auditor's fee	4,500	4,500
Other Accrual payments		
Subscription received in advance	574	782
	<u>11,952</u>	<u>82,291</u>
	2019	2018
	£	£
7 SURPLUS ON ORDINARY ACTIVITIES		
<i>This is stated after charging:</i>		
Statutory audit fee to auditors	<u>4,500</u>	<u>4,500</u>

8 EMPLOYMENT COSTS

None of the Directors received any remuneration for their services to the Trade Union during the year. During the year expenses totalling £5,604 (2018: £4,250) were reimbursed to members of The General Committee for the expenditure incurred in performance of their duty on behalf of the AOA Europe. Other salary costs are absorbed within the amounts charged by Hong Kong Aircrew Officers Association (HKAOA) as disclosed in Note 2.

9 RELATED PARTIES

AOA Europe has the same or similar key management personnel as HKAOA. Both are also represented on the AOA Executive Council. During the period, AOA Europe paid £166,425 (2018: £196,443) for the service from HKAOA which includes, but not limited to, union and compliance administrations, general advice, information system and website maintenance, data research and survey, members insurance and negotiation expenses. However, in the year a reimbursement of £27,291 (2018: £118,755 which included £73,957 in respect of the period ended 31 March 2017) was received from HKAOA in respect of costs paid directly by AOA Europe, which were covered by the service agreement. At the year end, AOA Europe had an outstanding creditors balance with HKAOA amounting to £6,878 (2018: £77,009).

10 PRESENTATION

AOA Europe has prepared financial statements for the year 1 April 2018 to 31 March 2019, comparing information with the past financial year of 1 Apr 2017 to 31 Mar 2018.