

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

**Trade Union's details**

Name of Trade Union:

Independent Pilots Association

Year ended:

30<sup>th</sup> June 2019

List number:

769T

Head or Main Office address:

38-42A South Road  
Haywards Heath  
West Sussex  
RH16 4LA

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

Yes

No

✓

(Tick as appropriate)

Website address (if available)

www.ipapilot.com

General Secretary:

Philip Flower

Telephone Number:

01444 441149

Contact name for queries regarding the completion of this return:

Lisa Jones

Telephone Number:

01444 441149

E-mail:

Finance@ipapilot.com

**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	602	6	2	22	632
Female	25	1	0	0	26
Total	627	7	2	22	<b>A</b> 658

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

658

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

3

## 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
Trustee	Gregory Cassar	Tony Storer	30 <sup>th</sup> April 2019
Chairman	Phillip Petitt	Luke Morgan	30 <sup>th</sup> April 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:

# Independent Pilots Association

2nd Floor, 38-42a South Road, Haywards Heath, West Sussex, RH16 4LA  
tel: +44 (0)1444 441149 email: [office@ipapilot.com](mailto:office@ipapilot.com) [www.ipapilot.com](http://www.ipapilot.com)



## Schedule of Officers @ 30 June 2019

### EXECUTIVE COUNCIL

<b>Chairman</b>	L Morgan (appointed 30 <sup>th</sup> April 2019)
<b>Treasurer</b>	N Baker
<b>Voting Members</b>	N Baker D Hart P Howard R Lotinga L Morgan P Petitt J West

### OTHER INFORMATION

<b>General Secretary</b>	P Flower
<b>Trustees</b>	G Baczkowski I Gibbs P Jackson T Storer ( <i>appointed 30<sup>th</sup> April 2019</i> )
<b>Head Office</b>	2 <sup>nd</sup> Floor 38-42a South Road Haywards Heath West Sussex RH16 4LA

**General fund**  
(see notes 13 to 18)

	£	£
<b>Income</b>		
<b>From Members:</b> Contributions and Subscriptions		114176
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		114176
<b>Investment income (as at page 12)</b>		7
<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>	114183
<b>Expenditure</b>		
<b>Benefits to members (as at page 5)</b>		87985
<b>Administrative expenses (as at page 10)</b>		23136
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
	<b>Total expenditure</b>	111121
<b>Surplus (deficit) for year</b>		3062
<b>Amount of general fund at beginning of year</b>		68165
<b>Amount of general fund at end of year</b>		71227

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

Description	£	£
<b>Federation and other bodies</b>		

**Analysis of benefit expenditure shown at general fund**  
(see notes 21 to 23)

	£		£
Representation – Employment Related Issues	47045	<b>brought forward</b>	47045
		Education and Training services	
Representation – Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
		Salary Costs	40940
Advisory Services			
		Other Benefits and Grants (specify)	
Dispute Benefits			
Other Cash Payments			
<b>carried forward</b>	47045	<b>Total (should agree with figure in General Fund)</b>	87985

## Accounts other than the revenue account/general fund

(see notes 21 to 23)

<b>Fund 2</b>		<b>Fund Account</b>	
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>		

<b>Fund 3</b>		<b>Fund Account</b>	
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)

<b>Fund 4</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<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>			

<b>Fund 5</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<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 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>			

<b>Fund 7</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<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		

### Political fund account expenditure (a)

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

[illegible]

### 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.

[illegible]

## 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))	£
<b>Total</b>			

### 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.

[illegible]

### 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

[illegible]

### 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

[illegible]



**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	£
<div style="text-align: right;">Total Total expenditure</div>	
(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	£
<div style="text-align: right;">Total Total expenditure</div>	
(c) the total amount of all other money expended	£
<div style="text-align: right;">Total Total expenditure</div>	

# **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		6921
Salaries and Wages included in above	4480£	
Auditors' fees		672
Legal and Professional fees		
Occupancy costs		
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		15454
Expenses of conferences		
Other administrative expenses (specify)		
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		89
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
<b>Total</b>		23136
Charged to:	General Fund (Page 3)	23136
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
<b>Total</b>		23136

## Analysis of officials' salaries and benefits

(see notes 36 to 46)

[illegible]

(see notes 47 and 48)

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# Balance sheet as at

30/06/2019

(see notes 49 to 52)

Previous Year		£	£
138	<b>Fixed Assets</b> (at page 14)		48
	<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	472	
169715	Cash at bank and in hand	145714	
	Income tax to be recovered		
	Stocks of goods		
	Others (specify)		
	<b>Total of other assets</b>		146186
	<b>Total assets</b>		146234
	Fund (Account )		
	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		
3	Tax payable		3
2049	Sundry creditors		1405
99636	Accrued expenses		73599
	Provisions		
	Other liabilities		
	<b>Total liabilities</b>		75007
	<b>Total assets</b>		71227

## Fixed assets account

(see notes 53 to 57)

	Land and Buildings Freehold    Leasehold £                £		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
<b>Cost or Valuation</b>						
At start of year			3815			3815
Additions						
Disposals						
Revaluation/Transfers						
At end of year			3815			3815
<b>Accumulated Depreciation</b>						
At start of year			3678			3678
Charges for year			89			89
Disposals						
Revaluation/Transfers						
At end of year			3767			3767
<b>Net book value at end of year</b>			48			48
<b>Net book value at end of previous year</b>			138			138

## 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)		
	<b>Total quoted (as Balance Sheet)</b>		
	Market Value of Quoted Investment		
Unquoted	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	<b>Total unquoted (as Balance Sheet)</b>		
	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 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	114176		114176
From Investments	7		7
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>	114183		114183
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	111121		111121
<b>Funds at beginning of year</b> (including reserves)	68165		68165
<b>Funds at end of year</b> (including reserves)	71227		71227
<b>Assets</b>			
Fixed Assets			48
Investment Assets			
Other Assets			146186
<b>Total Assets</b>			146234
<b>Liabilities</b>			
<b>Total Liabilities</b>			75007
<b>Net assets (Total Assets less Total Liabilities)</b>			71227

## 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:  0

For each ballot held please complete the information below:

### Ballot 1

Number of individuals who were entitled to vote in the ballot  1

**Number of votes cast in the ballot**  2

Number of Individuals answering "Yes" to the question  3

Number of Individuals answering "No" to the question  4

Number of invalid or otherwise spoiled voting papers returned  5

**\* 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  1

**Number of votes cast in the ballot**  2

Number of Individuals answering "Yes" to the question  3

Number of Individuals answering "No" to the question  4

Number of invalid or otherwise spoiled voting papers returned  5

**\* 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  1**Number of votes cast in the ballot**  2Number of Individuals answering "Yes" to the question  3Number of Individuals answering "No" to the question  4Number of invalid or otherwise spoiled voting papers returned  5**\* 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  1**Number of votes cast in the ballot**  2Number of Individuals answering "Yes" to the question  3Number of Individuals answering "No" to the question  4Number of invalid or otherwise spoiled voting papers returned  5**\* 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  1**Number of votes cast in the ballot**  2Number of Individuals answering "Yes" to the question  3Number of Individuals answering "No" to the question  4Number of invalid or otherwise spoiled voting papers returned  5**\* 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.**

***See attached sheets for accounting policies and notes to the accounts***

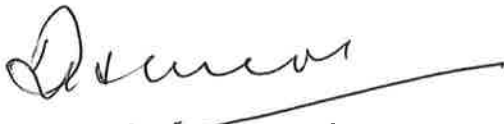
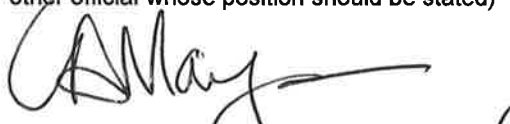
## Accounting policies

(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.

<p>Secretary's Signature:</p> <div style="text-align: center; font-size: 1.2em;">  </div> <p>Name: <u>Philip Fowler</u></p> <p>Date: <u>21.11.19</u></p>	<p>Chairman's Signature: (or other official whose position should be stated)</p> <div style="text-align: center; font-size: 1.2em;">  </div> <p>Name: <u>L A MORCAN</u></p> <p>Date: <u>21.11.19</u></p>
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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	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2a and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 24 and 25 and Notes 2 and 92)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member's statement is: (see Note 104)	Enclosed	<input checked="" type="checkbox"/>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	No	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 to 103)	Yes	<input checked="" type="checkbox"/>	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.

YES

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.

YES

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 Trade Union and Labour Relations(consolidation) Act 1992 (amended)



## Auditor's report (continued)

See attached sheets for audit report.

Name(s):		
	Christopher Whitley-Jones	
Profession(s) or Calling(s):	Chartered Accountant	
Address(es):	PRB Accountants LLP Kingfisher House Hurstwood Grange Haywards Heath RH17 7QX	
Date:	21.11.19	
Contact name for enquiries and telephone number:	01444 458 252	

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.

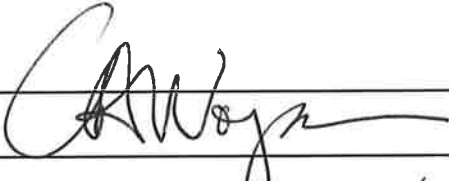
**Membership audit certificate**  
**Section two**

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	L A Morgan
Office held	Chairman
Date	21.11.19

# **INDEPENDENT PILOTS ASSOCIATION**

## **THE EXECUTIVE COUNCIL'S REPORT AND STATEMENT TO MEMBERS**

**YEAR ENDED 30th JUNE 2019**

### **Income and Expenditure**

The total income of the Union for the period was £114,183. This amount included payments of £114,176 in respect of membership of the Union. The Union's total expenditure for the period was £111,121. The Union does not maintain a political fund.

### **Salary Paid to the General Secretary and/or Members of the Executive Council**

The General Secretary of the Union was paid £40,940 in respect of salary and £2,441 in respect of benefits for the year.

### **Irregularity Statement**

A Member who is concerned that some irregularity may be occurring, or has occurred, in the conduct of the financial affairs of the Union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The Member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the Officials of the Union, the Trustees of the property of the Union, the Auditor or Auditors of the Union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a Member believes that the financial affairs of the Union have been or are being conducted in breach of the law or in breach of rules of the Union and contemplates bringing civil proceedings against the Union or responsible Officials or Trustees, he may apply for material assistance from the Commissioner for the Rights of Trade Union Members and should, in any case, consider obtaining independent legal advice.

### **Statement of Responsibilities of the Executive Council**

The Trade Union and Labour Relations (consolidation) Act 1992 (amended) requires the Union to submit a return each year to the Certification Officer. The return contains accounts which must give a true and fair view of the state of affairs of the Union at the year-end and of the surplus or deficit of the Union for that period. The financial statements set out on the following pages have been prepared on the same basis and are used to complete the return to the Certification Officer.

The requirement to prepare financial statements that give a true and fair view is the responsibility of the Executive Council. The Executive Council is responsible for preparing the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). In preparing these financial statements, the Executive Council 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 standard have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Union will continue in business.

# INDEPENDENT PILOTS ASSOCIATION

## THE EXECUTIVE COUNCIL'S REPORT AND STATEMENT TO MEMBERS (continued)

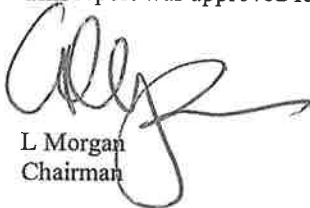
### YEAR ENDED 30th JUNE 2019

The Executive Council are responsible for keeping adequate accounting records that are sufficient to show and explain the Union's transactions and disclose with reasonable accuracy at any time the financial position of the Union. They are also responsible for safeguarding the assets of the Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities, as well as establishing and maintaining a satisfactory system of control of the Union's accounting records, its cash holdings and all its receipts and remittances.

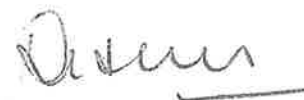
In so far as the Executive Council is aware:

- there is no relevant audit information of which the Union's auditor is unaware; and
- they have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the Union's auditor is aware of that information.

This report was approved for issue on 19-09-19 and signed on behalf of the Union by:



L Morgan  
Chairman



P Flower  
General Secretary

Registered office:  
2nd Floor  
38-42a South Road  
Haywards Heath  
West Sussex  
RH16 4LA

## **INDEPENDENT PILOTS ASSOCIATION**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INDEPENDENT PILOTS ASSOCIATION**

**YEAR ENDED 30th JUNE 2019**

#### **Opinion**

We have audited the financial statements of Independent Pilots Association (the 'Union') for the year ended 30th June 2019 which comprise the statement of income and retained earnings, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Union's affairs as at 30th June 2019 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (consolidation) Act 1992 (amended).

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Executive Councils' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Executive Council have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Union's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Executive Council are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## **INDEPENDENT PILOTS ASSOCIATION**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INDEPENDENT PILOTS ASSOCIATION** *(continued)*

#### **YEAR ENDED 30th JUNE 2019**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

In the light of the knowledge and understanding of the Union and its environment obtained in the course of the audit, we have not identified material misstatements in the Executive Councils' report.

We have nothing to report in respect of the following matters in relation to which the Trade Union and Labour Relations (consolidation) Act 1992 (amended) requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of members' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of Executive Council**

As explained more fully in the Executive Council's Report, the Executive Council are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Executive Council determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Council are responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the members either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## INDEPENDENT PILOTS ASSOCIATION

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INDEPENDENT PILOTS ASSOCIATION *(continued)*

YEAR ENDED 30th JUNE 2019

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Council.
- Conclude on the appropriateness of the Executive Councils' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Union's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Union to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Use of our report

This report is made solely to the company's Executive Council, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company'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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Christopher Whitley-Jones FCA  
(Senior Statutory Auditor)  
For and on behalf of PRB Accountants LLP  
Chartered Accountants and Statutory Auditors

Kingfisher House, Hurstwood Grange, Hurstwood Lane, Haywards Heath, West Sussex RH17 7QX

26/9/19



**INDEPENDENT PILOTS ASSOCIATION**  
**(Trade Union)**

**FINANCIAL STATEMENTS**

**30th JUNE 2019**

# **INDEPENDENT PILOTS ASSOCIATION**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 30th JUNE 2019**

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**INDEPENDENT PILOTS ASSOCIATION**  
**EXECUTIVE COUNCIL AND OTHER INFORMATION**

<b>Chairman</b>	L Morgan (appointed 30 <sup>th</sup> April 2019)
<b>Treasurer</b>	N Baker
<b>Voting Members</b>	N Baker D Hart P Howard R Lotinga L Morgan P Petitt J West
<b>General Secretary</b>	P Flower
<b>Trustees</b>	G Baczkowski G Cassar (resigned 22 <sup>nd</sup> October 2018) I Gibbs P Jackson T Storer (appointed 30 <sup>th</sup> April 2019)
<b>Head Office</b>	2nd Floor 38-42a South Road Haywards Heath West Sussex RH16 4LA
<b>Auditor</b>	PRB Accountants LLP Chartered accountant & statutory auditor Kingfisher House Hurstwood Grange Hurstwood Lane Haywards Heath West Sussex RH17 7QX

# **INDEPENDENT PILOTS ASSOCIATION**

## **THE EXECUTIVE COUNCIL'S REPORT AND STATEMENT TO MEMBERS**

**YEAR ENDED 30th JUNE 2019**

### **Income and Expenditure**

The total income of the Union for the period was £114,183. This amount included payments of £114,176 in respect of membership of the Union. The Union's total expenditure for the period was £111,121. The Union does not maintain a political fund.

### **Salary Paid to the General Secretary and/or Members of the Executive Council**

The General Secretary of the Union was paid £40,940 in respect of salary and £2,441 in respect of benefits for the year.

### **Irregularity Statement**

A Member who is concerned that some irregularity may be occurring, or has occurred, in the conduct of the financial affairs of the Union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The Member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the Officials of the Union, the Trustees of the property of the Union, the Auditor or Auditors of the Union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the police.

Where a Member believes that the financial affairs of the Union have been or are being conducted in breach of the law or in breach of rules of the Union and contemplates bringing civil proceedings against the Union or responsible Officials or Trustees, he may apply for material assistance from the Commissioner for the Rights of Trade Union Members and should, in any case, consider obtaining independent legal advice.

### **Statement of Responsibilities of the Executive Council**

The Trade Union and Labour Relations (consolidation) Act 1992 (amended) requires the Union to submit a return each year to the Certification Officer. The return contains accounts which must give a true and fair view of the state of affairs of the Union at the year-end and of the surplus or deficit of the Union for that period. The financial statements set out on the following pages have been prepared on the same basis and are used to complete the return to the Certification Officer.

The requirement to prepare financial statements that give a true and fair view is the responsibility of the Executive Council. The Executive Council is responsible for preparing the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). In preparing these financial statements, the Executive Council 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 standard have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Union will continue in business.

## INDEPENDENT PILOTS ASSOCIATION

### THE EXECUTIVE COUNCIL'S REPORT AND STATEMENT TO MEMBERS

(continued)

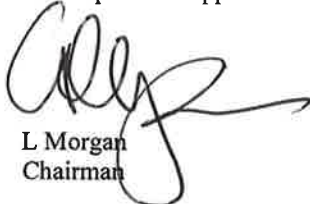
#### YEAR ENDED 30th JUNE 2019

The Executive Council are responsible for keeping adequate accounting records that are sufficient to show and explain the Union's transactions and disclose with reasonable accuracy at any time the financial position of the Union. They are also responsible for safeguarding the assets of the Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities, as well as establishing and maintaining a satisfactory system of control of the Union's accounting records, its cash holdings and all its receipts and remittances.


In so far as the Executive Council is aware:

- there is no relevant audit information of which the Union's auditor is unaware; and
- they have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the Union's auditor is aware of that information.

This report was approved for issue on 19-09-19 and signed on behalf of the Union by:



L Morgan  
Chairman



P Flower  
General Secretary

Registered office:  
2nd Floor  
38-42a South Road  
Haywards Heath  
West Sussex  
RH16 4LA

## **INDEPENDENT PILOTS ASSOCIATION**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INDEPENDENT PILOTS ASSOCIATION**

**YEAR ENDED 30th JUNE 2019**

#### **Opinion**

We have audited the financial statements of Independent Pilots Association (the 'Union') for the year ended 30th June 2019 which comprise the statement of income and retained earnings, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Union's affairs as at 30th June 2019 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (consolidation) Act 1992 (amended).

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Executive Councils' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Executive Council have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Union's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Executive Council are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## **INDEPENDENT PILOTS ASSOCIATION**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INDEPENDENT PILOTS ASSOCIATION** *(continued)*

#### **YEAR ENDED 30th JUNE 2019**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

In the light of the knowledge and understanding of the Union and its environment obtained in the course of the audit, we have not identified material misstatements in the Executive Councils' report.

We have nothing to report in respect of the following matters in relation to which the Trade Union and Labour Relations (consolidation) Act 1992 (amended) requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of members' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of Executive Council**

As explained more fully in the Executive Council's Report, the Executive Council are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Executive Council determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Council are responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the members either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## INDEPENDENT PILOTS ASSOCIATION

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INDEPENDENT PILOTS ASSOCIATION *(continued)*

YEAR ENDED 30th JUNE 2019

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Council.
- Conclude on the appropriateness of the Executive Councils' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Union's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Union to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Use of our report

This report is made solely to the company's Executive Council, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company'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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Christopher Whitley-Jones FCA  
(Senior Statutory Auditor)  
For and on behalf of PRB Accountants LLP  
Chartered Accountants and Statutory Auditors

Kingfisher House, Hurstwood Grange, Hurstwood Lane, Haywards Heath, West Sussex RH17 7QX

26/9/19



**INDEPENDENT PILOTS ASSOCIATION**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**YEAR ENDED 30th JUNE 2019**

	Note	2019 £	2018 £
Turnover		114,176	106,292
Gross surplus		<u>114,176</u>	<u>106,292</u>
Administrative expenses		111,121	104,371
Operating surplus		3,055	1,921
Other interest receivable and similar income		7	4
Surplus before taxation		3,062	1,925
Tax on surplus		—	—
Surplus for the financial year and total comprehensive income		<u>3,062</u>	<u>1,925</u>
Retained earnings at the start of the year		68,165	66,240
Retained earnings at the end of the year		<u>71,227</u>	<u>68,165</u>

All the activities of the Union are from continuing operations.

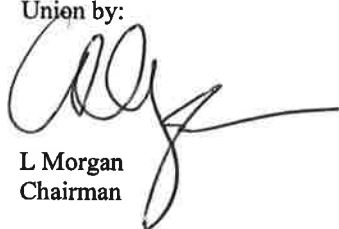
# INDEPENDENT PILOTS ASSOCIATION

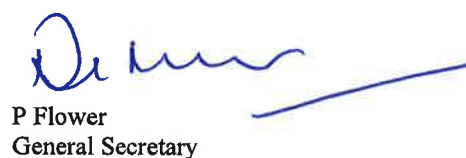
## STATEMENT OF FINANCIAL POSITION

30th JUNE 2019

	Note	2019 £	£	2018 £
<b>Fixed assets</b>				
Tangible assets	6		48	138
<b>Current assets</b>				
Debtors	7	472		-
Cash at bank and in hand		145,714		169,715
		<u>146,186</u>		<u>169,715</u>
<b>Creditors: amounts falling due within one year</b>	8	<u>75,007</u>		<u>101,688</u>
<b>Net current assets</b>			<u>71,179</u>	<u>68,027</u>
<b>Total assets less current liabilities</b>			<u>71,227</u>	<u>68,165</u>
<b>Net assets</b>			<u>71,227</u>	<u>68,165</u>
<b>Capital and reserves</b>				
Profit and loss account			<u>71,227</u>	<u>68,165</u>
<b>Shareholders funds</b>			<u>71,227</u>	<u>68,165</u>

These financial statements were approved for issue on 19-09-19 and are signed on behalf of the Union by:

  
L Morgan  
Chairman

  
P Flower  
General Secretary

# **INDEPENDENT PILOTS ASSOCIATION**

## **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 30th JUNE 2019**

### **1. General information**

The address of the head office is 2nd Floor, 38-42a South Road, Haywards Heath, West Sussex, RH16 4LA.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Significant judgements**

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

#### **Revenue recognition**

Turnover is measured at the fair value of the consideration received for services rendered.

#### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# INDEPENDENT PILOTS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 30th JUNE 2019

### 3. Accounting policies *(continued)*

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and Fittings - 7 years

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

### 4. Particulars of Employees

The average number of persons employed by the Union during the year amounted to 1 (2018: 1).

The aggregate payroll costs of the above were:

	2019	2018
Wages and salaries	40,940	39,540
Social Security Costs	4,480	4,321
	<u>45,420</u>	<u>43,861</u>

# INDEPENDENT PILOTS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 30th JUNE 2019

#### 5. Transactions with members of the executive council and general secretary

During the year, the Union paid the following amounts to Members of the Executive Council, General Secretary, included in salaries, in the Statement of Income and Retained Earnings:

	2019	2018
P Flower	<u>40,940</u>	<u>39,540</u>

#### 6. Tangible assets

	Fixtures and fittings £	Total £
<b>Cost</b>		
At 1 <sup>st</sup> July 2018 and 30th June 2019	<u>3,815</u>	<u>3,815</u>
<b>Depreciation</b>		
At 1st July 2018	3,678	3,678
Charge for the year	<u>89</u>	<u>89</u>
At 30th June 2019	<u>3,767</u>	<u>3,767</u>
<b>Carrying amount</b>		
At 30th June 2019	<u>48</u>	<u>48</u>
At 30th June 2018	<u>138</u>	<u>138</u>

#### 7. Debtors

	2019 £	2018 £
Other debtors	<u>472</u>	<u>-</u>

# INDEPENDENT PILOTS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 30th JUNE 2019

#### 8. Creditors: amounts falling due within one year

	2019	2018
	£	£
Corporation tax	3	3
Social security and other taxes	1,405	2,049
Other creditors	73,599	99,636
	<u>75,007</u>	<u>101,688</u>

#### 9. Other related party transactions

During the year, the Union received its Subscription Income of £114,176 (2018: £106,292) via the Independent Pilots Association, a Company limited by guarantee, which is affiliated to the Union. At the year end the Union owed £72,221 (2018: £98,085) to the Independent Pilots Association in respect of recharges.

#### 10. Legal defence fund

The Union maintains its own legal defence fund for the benefit of members. This is maintained as part of the general fund and reviewed by the Executive Council on a quarterly basis.

# **INDEPENDENT PILOTS ASSOCIATION**

## **DETAILED INCOME STATEMENT**

**YEAR ENDED 30th JUNE 2019**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>		
Member subscriptions	<b>114,176</b>	<b>106,292</b>
<b>Gross surplus</b>	<b>114,176</b>	<b>106,292</b>
<b>Overheads</b>		
Administrative expenses	<b>111,121</b>	<b>104,371</b>
<b>Operating surplus</b>	<b>3,055</b>	<b>1,921</b>
Other interest receivable and similar income	<b>7</b>	<b>4</b>
<b>Surplus before taxation</b>	<b>3,062</b>	<b>1,925</b>

# **INDEPENDENT PILOTS ASSOCIATION**

## **NOTES TO THE DETAILED INCOME STATEMENT**

**YEAR ENDED 30th JUNE 2019**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Administrative expenses</b>		
Wages and salaries	<b>40,940</b>	<b>39,540</b>
Staff national insurance contributions	<b>4,480</b>	<b>4,321</b>
Staff pension contributions	<b>2,441</b>	<b>2,353</b>
Insurance	<b>4,151</b>	<b>5,080</b>
Travel and subsistence	<b>5,666</b>	<b>6,384</b>
Telephone	<b>420</b>	<b>260</b>
Computer expenses	<b>2,565</b>	<b>222</b>
Printing postage and stationery	<b>1,826</b>	<b>-</b>
Staff training	<b>175</b>	<b>900</b>
Sundry expenses	<b>417</b>	<b>533</b>
Advertising	<b>234</b>	<b>-</b>
Legal and professional fees	<b>47,045</b>	<b>43,802</b>
Accountancy fees	<b>672</b>	<b>672</b>
Depreciation of tangible assets	<b>89</b>	<b>131</b>
(Gain)/loss on disposal of tangible assets	<b>-</b>	<b>173</b>
	<b><u>111,121</u></b>	<b><u>104,371</u></b>
 <b>Other interest receivable and similar income</b>		
Interest on bank deposits	<b><u>7</u></b>	<b><u>4</u></b>