



## ASSOCIATION OF FLIGHT ATTENDANTS

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### **ASSOCIATION OF FLIGHT ATTENDANTS – CWA: Council 7 - London**

**STATEMENT TO MEMBERS ISSUED IN CONJUNCTION WITH THE UNION'S ANNUAL RETURN FOR  
THE PERIOD ENDED 31 MAY 2020  
AS REQUIRED BY SECTION 32A OF TRADE UNION AND LABOUR RELATIONS (CONSOLIDATION) ACT 1992**

#### **Income and Expenditures**

The total income for the period was nil as AFA Local Executive Council 7 has no revenue source of its own and all expenditures are funded out of the regular operational revenue of AFA-CWA International.

The Union's total expenditure for the period was £17,993.

The Union does not maintain a political fund.

#### **Salary paid to and other benefits provided to the President and members of the Local Executive Council**

The President, Vice President, Secretary, and Council Representatives were not paid any amount in respect of salary or benefits.

#### **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 the conduct.

The member may raise any such concern with one or more of the following as it seems appropriate: the officials of the Union; the trustees of the property of the Union; the auditors of the Union; the Certification Office (who is an independent officer appointed by the Secretary of State); and the police.

Where a member of the Union believes the financial affairs of the Union have been or are being conducted in breach of the law or in breach of the rules of the Union and contemplates bringing civil proceedings against the Union or responsible officials or trustees, he should consider obtaining independent legal advice.

#### **Auditor's Report**

Attached.

Michael Schwaabe  
Council 7 President

INFLIGHT SAFETY PROFESSIONALS

AFFILIATIONS: AFL-CIO, ETF, ITF, TUC

**ASSOCIATION OF FLIGHT ATTENDANTS -  
COMMUNICATION WORKERS OF AMERICA  
LOCAL EXECUTIVE COUNCIL 7**

**SCHEDULE OF REVENUE AND EXPENSES**

**YEAR ENDED MAY 31, 2020**

**CONTENTS**

	<b>PAGE</b>
Report of Independent Accountants	1
Schedule of Revenue and Expenses	2
Notes to Schedule	3



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## REPORT OF INDEPENDENT ACCOUNTANTS

To the Board of Directors  
Association of Flight Attendants - Communication Workers of America  
Washington, D.C.

We have examined the accompanying schedule of revenue and expenses (the schedule) for the year ended May 31, 2020. Local Executive Council 7 of the Association of Flight Attendants - Communication Workers of America (LEC 7) management is responsible for the schedule in accordance with the criteria set forth in the United Kingdom's Trade Union and Labour Relations (Consolidation) Act of 1992. Our responsibility is to express an opinion on the schedule based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) AT-C Section 105, Concepts Common to All Attestation Engagements and AT-C Section 205, Examination Engagements. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the schedule is in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the schedule. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the schedule, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In performing our examination, we have complied with the independence and other ethical requirements of the Code of Professional Conduct issued by the AICPA.

We applied the Statements on Quality Control Standards established by the AICPA and, accordingly, maintain a comprehensive system of quality control.

In our opinion, the schedule of revenue and expenses of Local Executive Council 7 of the Association of Flight Attendants - Communication Workers of America (LEC 7) for the year ended May 31, 2020, is presented in accordance with the criteria set forth in the United Kingdom's Trade Union and Labour Relations (Consolidation) Act of 1992, in all material respects.

*CalibreCPAGroup, PLLC*

Bethesda, MD  
October 23, 2020



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**ASSOCIATION OF FLIGHT ATTENDANTS -  
COMMUNICATION WORKERS OF AMERICA  
LOCAL EXECUTIVE COUNCIL 7**

**SCHEDULE OF REVENUE AND EXPENSES**

YEAR ENDED MAY 31, 2020

CONVERSION RATE: \$1.23 PER BRITISH POUND

REVENUE	\$ -	£ -
EXPENSES		
Flight pay loss (net of reimbursements)	(2,527)	(2,054)
Travel	5,986	4,867
Meals	3,882	3,156
Hotels	3,219	2,617
Meeting rooms	545	443
Affiliation and other fees	4,378	3,559
Telephone	5,861	4,765
Printing and postage	437	355
Office supplies and subscriptions	351	285
Total expenses	<u>22,132</u>	<u>17,993</u>
EXCESS EXPENSES OVER REVENUE	<u>\$ 22,132</u>	<u>£ 17,993</u>

See accompanying notes to schedule.

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**ASSOCIATION OF FLIGHT ATTENDANTS -  
COMMUNICATION WORKERS OF AMERICA  
LOCAL EXECUTIVE COUNCIL 7**

**NOTES TO SCHEDULE OF REVENUE AND EXPENSES**

**YEAR ENDED MAY 31, 2020**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization and Other Matters** - The Association of Flight Attendants - Communication Workers of America Local Executive Council No. 7 (LEC 7) is a council of the Association of Flight Attendants - Communication Workers of America (AFA) located in the United Kingdom representing the flight attendants of a number of commercial airline companies in the collective bargaining process to enhance working conditions, rates of pay and employee benefits. The AFA also actively works to secure additional federal safety regulations for the airline industry and provides legal representation for Title VII of the Civil Rights Act of 1964 class action suits for its members.

**Flight Pay Loss** - LEC 7 reimburses members for pay lost while engaged in union business and therefore absent from their regular jobs. Flight pay loss is either paid to members or reimbursed to members' employers for wages paid by the employers. Vacation time dedicated to performing union business also is reimbursed by the LEC 7.

**Use of Estimates** - The preparation of this schedule in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the schedule and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 2. SUBSEQUENT EVENTS REVIEW**

Subsequent to year-end, U.S. and global business and financial markets have been severely impacted by the Coronavirus pandemic. The potential impacts on the LEC-7's financial condition and activities cannot be determined at this time. All subsequent events have been evaluated through October 23, 2020, which is the date the schedules were available to be issued. This review and evaluation revealed no other material event or transaction which would require an adjustment to or disclosure in the accompanying schedules.