

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	Aircraft Officers Association Europe		
Year ended:	Tuesday, 31 March 2020		
List no:	825T		
Head or Main Office address:	Fir Trees		
	Claydon		
	Lechlade		
	Gloucestershire		
Postcode	GL7 3DS		
Website address (if available)	<a href="http://www.aoaeurope.org/public/home/">http://www.aoaeurope.org/public/home/</a>		
Has the address changed during the year to which the return relates?	Yes	<input checked="" type="checkbox"/>	No <input type="checkbox"/> ('X' in appropriate box)
General Secretary:	Mr. Christopher Beebe		
Telephone Number:	+852-27360823		
Contact name for queries regarding the completion of this return	Mr. Russell Fryett		
Telephone Number:	+852-27360823		
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

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: [returns@certoffice.org](mailto:returns@certoffice.org)

For Unions based in Scotland: [yvmw@tcyoung.co.uk](mailto:yvmw@tcyoung.co.uk)

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# 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	54	1	13	55	123
Female	1				1
Other					
<b>Total</b>	55	1	13	55	A 124

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

124

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


## 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

State whether the union is:

a. A branch of another trade union?

Yes

No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes

No

If yes, state the number of affiliated unions:

and names:

# Officers in post

(see note 12)

Please 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 Type text here	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)

	£	£
<b>Income</b>		
<b>From Members: Contributions and Subscriptions</b>		191,479
<b>From Members: Other income from members (specify)</b>		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		191,479
<b>Investment income (as at page 12)</b>		
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
Total of other income (as at page 4)		
<b>Total income</b>		191,479
<b>Interfund Transfers IN</b>		
<b>Expenditure</b>		
Benefits to members (as at page 5)		152,750
Administrative expenses (as at page 10)		5,031
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
<b>Total expenditure</b>		157,781
<b>Interfund Transfers OUT</b>		
Surplus (deficit) for year		33,698
Amount of general fund at beginning of year		178,409
Amount of general fund at end of year		212,107

## Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
<b>Federation and other bodies</b>	
<b>Total federation and other bodies</b>	
<b>Any Other Sources</b>	
<b>Total other sources</b>	
<b>Total of all other income</b>	

## Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

	£		£
Representation –		<b>brought forward</b>	19,853
Employment Related Issues		Advisory Services	
- Professional and Legal Advice	15,756		
- Negotiation	2,657		
- Professional Consultation (e.g. Taxation)	1,440		
Representation –		Other Cash Payments	
Non Employment Related Issues		HKAOA Service Agreement	153,184
		- Less: Reimbursement from Service Agreement	-27,979
		Education and Training services	
		- Union training	7,693
Communications			
		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
<b>carried forward</b>	19,853	<b>Total (should agree with figure in General Fund)</b>	152,750

(See notes 21 and 23)

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

Fund 3		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<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 and 23)

Fund 4		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>			
	Interfund Transfers IN			
<b>Expenditure</b>	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
		<b>Total Expenditure</b>		
		Interfund Transfers OUT		
		<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>			
	<b>Amount of fund at the end of year (as Balance Sheet)</b>			
	<b>Number of members contributing at end of year</b>			

Fund 5		Fund Account		
Name:		£	£	
<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>			
	Interfund Transfers IN			
<b>Expenditure</b>	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
		<b>Total Expenditure</b>		
		Interfund Transfers OUT		
		<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 and 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>		
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

Fund 7		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<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 and 23)

Fund 8		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>			
	Interfund Transfers IN			
<b>Expenditure</b>	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
		<b>Total Expenditure</b>		
		Interfund Transfers OUT		
	<b>Surplus (Deficit) for the year</b>			
	<b>Amount of fund at beginning of year</b>			
	<b>Amount of fund at the end of year (as Balance Sheet)</b>			
	<b>Number of members contributing at end of year</b>			

Fund 9		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>			
	Interfund Transfers IN			
<b>Expenditure</b>	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
		<b>Total Expenditure</b>		
		Interfund Transfers OUT		
	<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)

£

£

**Political fund account 1** To be completed by trade unions which maintain their own political fund

	<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**

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 <u>Balance Sheet</u> )
	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 contribute to the political fund

**Political fund account 2** To be completed by trade unions which act as components of a central trade union

<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 year	
		Amount remitted to central political	
		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 £
<b>Total</b>	

**Political fund account expenditure (b)**

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

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
	£
<b>Total</b>	

**Political fund account expenditure (c)**

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.

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 33(iii))	£
<b>Total</b>			

## Political fund account expenditure (d)

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.

Expenditure on the maintenance of any holder of political office	
Name of office holder	£
<b>Total</b>	



**Political fund account expenditure (e)**

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.

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	£
<b>Total</b>	



**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	£

Total expenditure

(b) the name of each organisation to which money was paid (otherwise than for a particular cause of campaign), and the total amount paid to each one

£


Total expenditure

(c) the total amount of all other money expended

£


Total expenditure

**Total of all expenditures**

## Analysis of administrative expenses and other outgoings excluding amounts charged to political fund accounts

(see notes 34 and 35)

	£
<b>Administrative Expenses</b>	
Remuneration and expenses of staff	
Salaries and Wages included in above	4,500
Auditors' fees	
Legal and Professional fees	
Occupancy costs	
Stationery, printing, postage, telephone, etc.	
Expenses of Executive Committee (Head Office)	
Expenses of conferences	434
Other administrative expenses (specify)	
<b>Other Outgoings</b>	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Bank Charges	97
<b>Total</b>	<b>5,031</b>
Charged to:	General Fund (Page 3)
	5,031
<b>Total</b>	<b>5,031</b>

### Analysis of officials' salaries and benefits

(see notes 36 to 46 below)

Office 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)			
Political Fund			
Total Investment Funds			

**Balance sheet as at**

Tuesday, 31 March 2020

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (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		5,179
	Cash at bank and in hand		263,430
	Income tax to be recovered		
Stocks of goods			
Others (specify)			
	<b>Total of other assets</b>		268,609
	<b>Total assets</b>		268,609
178,409	<b>General fund (page 3)</b>		212,107
	<b>Political Fund Account</b>		
	<b>Liabilities</b>		
	Amount held on behalf of central trade union political fund		
	Sundry Creditors		56,501
	<b>Total liabilities</b>		56,501
	<b>Total assets</b>		268,609

## Fixed assets account

(see notes 53 to 57)

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



## Analysis of investments

(see notes 58 and 59)

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

## Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?

Yes

No

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

No

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	191,479		191,479
From Investments			
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>	191,479		191,479
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	157,781		157,781
<b>Funds at beginning of year</b> (including reserves)	178,409		178,409
<b>Funds at end of year</b> (including reserves)	212,107		212,107
<b>Assets</b>			
Fixed Assets			
Investment Assets			
Other Assets			268,609
<b>Total Assets</b>			268,609
<b>Liabilities</b>			
<b>Total Liabilities</b>			56,501
<b>Net Assets (Total Assets less Total Liabilities)</b>			212,107

**Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

(see notes 74 to 80)

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

**Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

**Ballot 4**

Number of individual 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"**

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

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

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

**Ballot 5**

Number of individual 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"**

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

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

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

**Ballot 6**

Number of individual 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"**

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

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

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

**Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

Ballots & Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet

(see note 81)

**\*Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require 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

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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**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:  to

3. Number of days of industrial action:

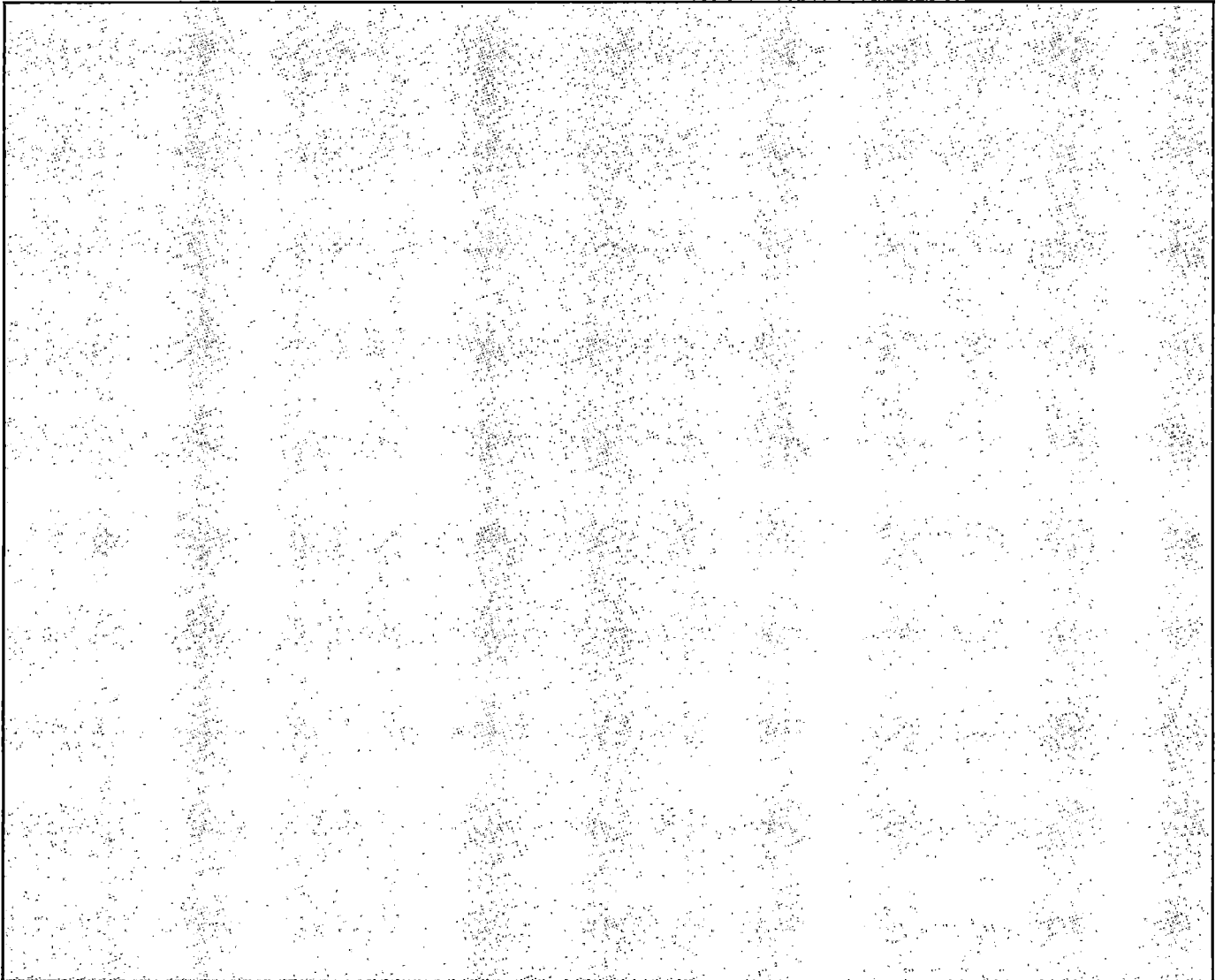
4. Nature of industrial action.

**Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

## Notes to the accounts

(see notes 82 and 83)

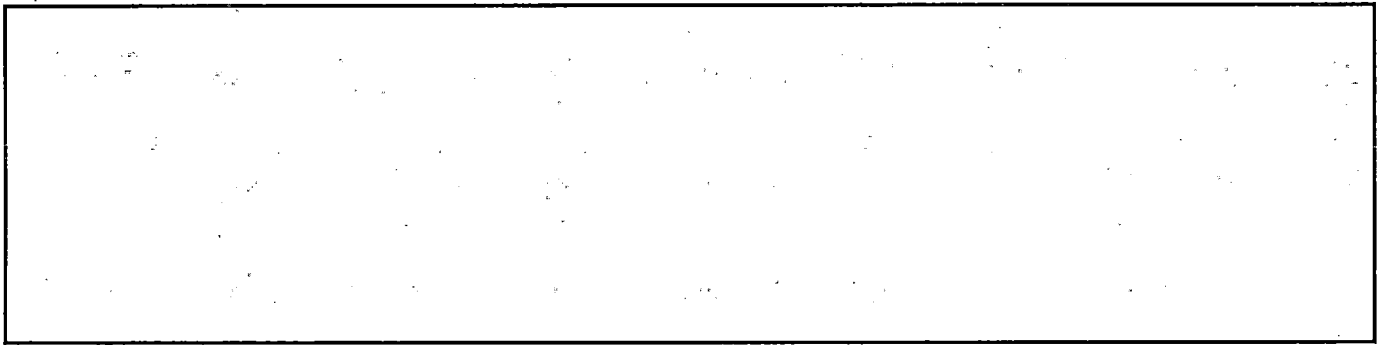
All notes to the accounts must be entered on or attached to this part of the return.





## Accounting policies



(see notes 84 and 85)



## Signatures to the annual return

(see notes 86 & 87)

Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here

Secretary's Signature:		Chairman's Signature:	
			(or other official whose position should be stated)
Name:	Russell Fryett	Name:	Darren Brogden
Date:	17 Aug 2020	Date:	17 Aug 2020

## Checklist

(see notes 88 to 89)

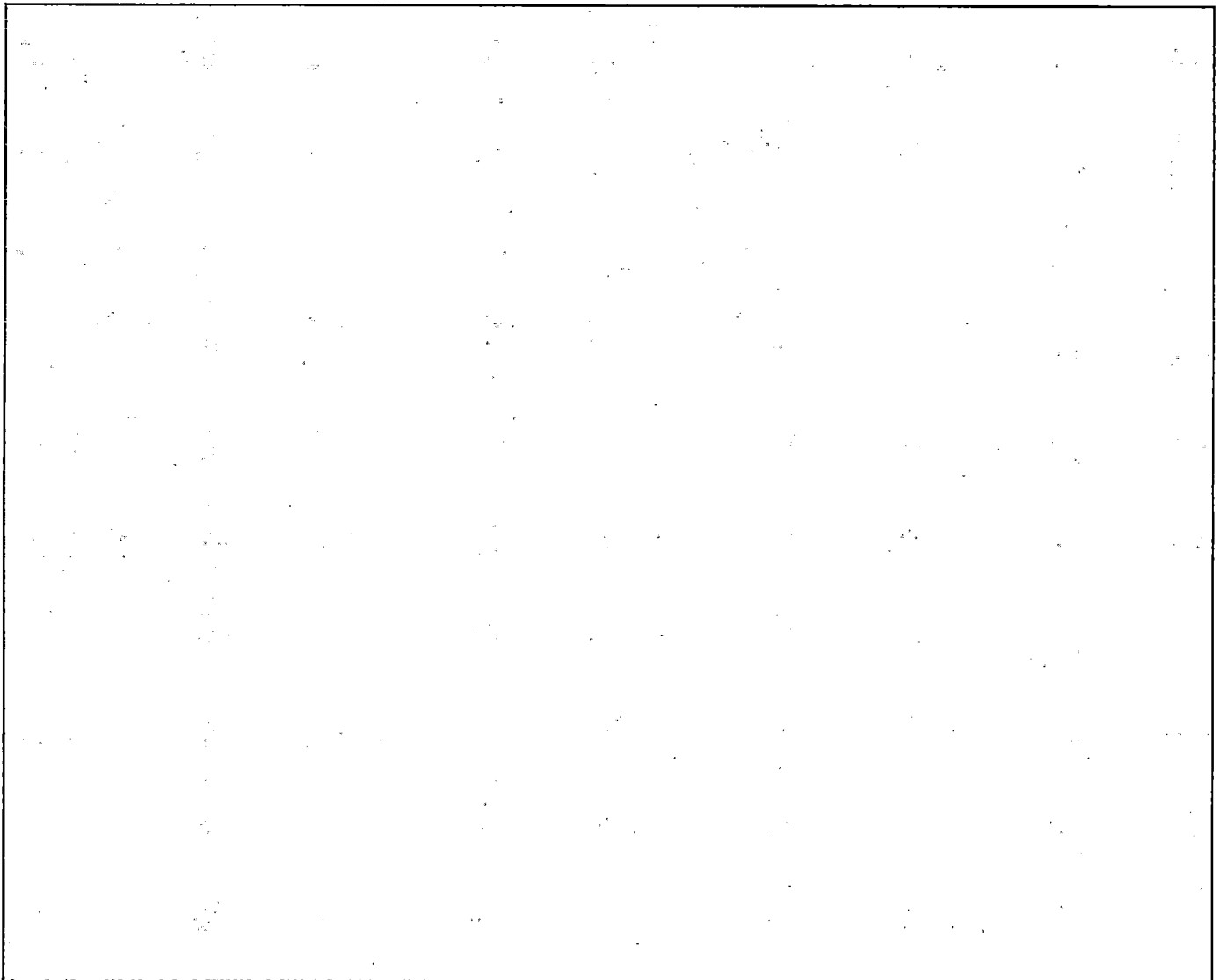
(please tick as appropriate)

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 2 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		No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes		No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes		No	
A member statement is: (see Note 80)	Enclosed		To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes		No	

**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.



## Checklist for auditor's report

(see notes 90 and 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 related? (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 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:

*Thompson Jenner LLP*

Name(s):

Thompson Jenner LLP

Profession(s) or Calling(s):

Statutory Auditor

Address(es):

1 Colleton Crescent

Exeter

Devon

Postcode

EX2 4DG

Date

*4 September 2020*

Contact name for inquiries and telephone number:

*01392 255553*

N.B. When notes to the account 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?

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 (continued)**

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

## Membership audit certificate

### Section two

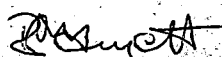
For a trade union with no more than 10,000 members at the end of the reporting period preceding the one to which this audit relates.

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

If "No" Please explain below:

Large empty rectangular area for providing an explanation if the answer was "No".

Signature	
Name	Russell Fryett
Office held	Treasurer and Trustee
Date	17 AUG 2020

**AIRCREW OFFICERS ASSOCIATION EUROPE**

**FINANCIAL STATEMENTS**

**FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MAR 2020**



# AIRCREW OFFICERS ASSOCIATION EUROPE

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# AIRCREW OFFICERS ASSOCIATION EUROPE

## THE GENERAL COMMITTEE'S REPORT PERIOD ENDED 31 MARCH 2020

---

### 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 Fir Trees, Claydon, Lechlade, Gloucestershire, GL7 3DS, UK.

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 annual report to the Association together with the accounts from 1 April 2019 to 31 March 2020. It should be noted that this annual report covered 12 months.

### Financing members Representation

Our operations are financed by your subscriptions. At the end of the reporting period our membership stood at 124. Our subscription income for the reported period was £191,479.42.

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

### Service Agreement with HKAOA

The bulk of our expenditure is used to pay for a Service Agreement (SA) that we have with the Hong Kong Aircrew Officers Association (HKAOA), who staff and run our operations. 80% of your subscriptions are used for this. For this reporting period we paid £125,204.39 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 £33,698.86 for the reporting period ending 31 March 2020. 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 £212,107.90 at the end of the reported period, up from £178,409.04. 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 the period March 2020, HKAOA reported HK\$41,271,549.24 (approximately £4,120,850) in reserves.

# AIRCREW OFFICERS ASSOCIATION EUROPE

## THE GENERAL COMMITTEE'S REPORT PERIOD ENDED 31 MARCH 2020

---

### 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	1 Apr 2019	31 Mar 2020
Jesper Andersen	Vice Chairman	1 Apr 2019	31 Mar 2020
Russell Fryett	Treasurer / Trustee	1 Apr 2019	31 Mar 2020
Darrin Adcock	Committee member	1 Apr 2019	31 Mar 2020
David Saunders	Committee member	1 Apr 2019	31 Mar 2020
Fausto Stoppa	Committee member	1 Apr 2019	31 Mar 2020
Rudy Lenting	Committee member	1 Apr 2019	31 Mar 2020
Sean Rugan	Committee member	1 Apr 2019	31 Mar 2020
Tim Slatford	Committee member	1 Apr 2019	31 Mar 2020
Alan Quigley	Committee member	1 Apr 2019	31 Mar 2020

# AIRCREW OFFICERS ASSOCIATION EUROPE

## STATEMENT OF RESPONSIBILITIES OF THE GENERAL COMMITTEE PERIOD ENDED 31 MARCH 2020

---

The General Committee is 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 is 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.

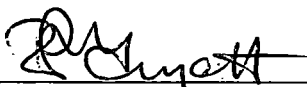
So far as each of The General Committee members is aware, there is no relevant audit information of which the entity's auditors are unaware. Each member has taken all the steps that he/she ought to have taken as a member of The General Committee in order to make himself/herself aware of any relevant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

### Auditor

On 29 Oct 2019, a resolution proposing appointment of Thompson Jenner LLP as our auditor for this reporting period was carried in the Annual General Meeting. And Thompson Jenner LLP has indicated its willingness to be appointed as statutory auditor.

The General Committee acknowledged 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: 4 SEP 2020

# **AIRCREW OFFICERS ASSOCIATION EUROPE**

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE AIRCREW OFFICERS ASSOCIATION EUROPE PERIOD ENDED 31 MARCH 2020**

---

We have audited the financial statements of the Aircrew Officers Association Europe Union for the period ended 31 March 2020, 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 2020 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 PERIOD ENDED 31 MARCH 2020

---

### 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

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

4<sup>th</sup> September 2020

# AIRCREW OFFICERS ASSOCIATION EUROPE

## INCOME STATEMENT PERIOD ENDED 31 MARCH 2020

	Note	£	2019/20 £	£	2018/19 £
<b>OPERATING INCOME</b>					
Membership Subscriptions			191,479.42		208,006.33
<b>OPERATING EXPENDITURE</b>					
Membership activity	2	145,057.33		155,209.38	
Executive activity	3	8,126.23		7,482.19	
Professional costs	4	4,597.00	(157,780.56)	4,878.62	(167,570.19)
<b>NET OPERATING RESULT FOR THE YEAR</b>			<u>33,698.86</u>		<u>40,436.14</u>
<b>NET INCOME</b>			<u>33,698.86</u>		<u>40,436.14</u>
<b>NET CHANGE IN FUNDS FOR THE YEAR</b>			33,698.86		40,436.14
<b>FUNDS AT 1 APRIL 2019</b>			178,409.04		137,972.90
<b>FUNDS AT 31 MARCH 2020</b>			<u>212,107.90</u>		<u>178,409.04</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

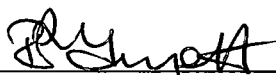
## STATEMENT OF FINANCIAL POSITION PERIOD ENDED 31 MARCH 2020

	Note		2020		2019
		£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors	5	5,178.64		5,652.00	
Cash at bank		263,429.97	<u>268,608.61</u>	184,708.56	<u>190,360.56</u>
<b>CURRENT LIABILITIES</b>					
Creditors	6		<u>(56,500.71)</u>		<u>(11,951.52)</u>
<b>NET CURRENT ASSETS</b>			212,107.90		178,409.04
<b>NET ASSETS</b>			<u>212,107.90</u>		<u>178,409.04</u>
Represented by: <b>GENERAL FUNDS</b>			<u>212,107.90</u>		<u>178,409.04</u>

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

The General Committee acknowledged 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 4 SEP 2020 and signed on their behalf by:



Treasurer



# AIRCREW OFFICERS ASSOCIATION EUROPE

## NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 31 MARCH 2020

---

### 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 Fir Trees, Claydon, Lechlade, Gloucestershire, GL7 3DS, UK.

#### 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 2019 to 31 March 2020.

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 2019 to 31 March 2020 and it is accounted for on an accrual 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.

COVID-19 severely impacted the operation of Cathay Pacific Airways Ltd (CPA). Consequently those members who fly the 777 out of LHR or FRA were asked to take unpaid leave, annual leave, and eventually AOA came to an agreement with CPA that they would furlough those pilots - make use of the UK scheme - on 80% basic salary (no cap). All other contractual terms including pension were maintained. This scheme will likely extend well beyond October 2020. The 747 pilot members were not affected, nor were they furloughed, as cargo flying continued with far less reduction.

Hence, our subscription fee which is based on 1.25% of our members' base salary has been reduced at the same time. However, the committee have considered the impact of COVID-19 and do not consider it to have a material impact on the balances included within the financial statements. In addition, the committee does not consider it to cast any significant doubt upon the entity's ability to continue to operate as a going concern.

The committee have taken both reactive and proactive measures in order to mitigate any risks associated with COVID-19 including managing cash flow to ensure that debts can be paid when they fall due, and monitoring key supplier activity. The committee has implemented a robust system of procedures and controls in order to deal with any associated risks.

# AIRCREW OFFICERS ASSOCIATION EUROPE

## NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED 31 MARCH 2020

	2020	2019
	£	£
<b>2 MEMBERSHIP ACTIVITY</b>		
Legal representation	15,756.00	15,308.83
Support services – HKAOA service agreement	153,183.56	166,425.08
<i>Less: Service Charge Reimbursement from HKAOA</i>	(27,979.17)	(27,291.17)
Donation to Anchorage Earthquake Affected Pilots		766.64
Professional Consultation (e.g. Taxation)	1,440.00	
Negotiations	2,656.94	
	<u>145,057.33</u>	<u>155,209.38</u>

	2020	2019
	£	£
<b>3 EXECUTIVE ACTIVITY</b>		
Executive meetings and professional fees	433.55	5,946.32
Training	7,692.68	1,535.87
	<u>8,126.23</u>	<u>7,482.19</u>

	2020	2019
	£	£
<b>4 BANK CHARGES AND ADMINISTRATIVE FEE</b>		
Bank charges and interest	97.00	279.98
Union Logo Renewal Fee	0	98.64
Auditor's fee	4,500.00	4,500.00
	<u>4,597.00</u>	<u>4,878.62</u>

	2020	2019
	£	£
<b>5 DEBTORS</b>		
<i>Amounts due within one year;</i>		
Trade debtors	<u>5,178.64</u>	<u>5,652.00</u>

# AIRCREW OFFICERS ASSOCIATION EUROPE

## NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED 31 MARCH 2020

	2020	2019
	£	£
<b>6 CREDITORS</b>		
<i>Amounts due within one year;</i>		
Trade creditors - SA payment	51,426.67	6,877.48
Accrual Auditor's fee	4,500.00	4,500.00
Subscription received in advance	574.04	574.04
	<u>56,500.71</u>	<u>11,951.52</u>

	2020	2019
	£	£
<b>7 SURPLUS ON ORDINARY ACTIVITIES</b>		
<i>This is stated after charging:</i>		
Statutory audit fee to auditors	<u>4,500.00</u>	<u>4,500.00</u>

### 8 EMPLOYMENT COSTS

None of the Directors received any remuneration for their services to the Trade Union during the year. Members of the General Committee are reimbursed for any expenditure incurred by them in the performance of their duties on behalf of the Association, as are the General Secretary and the Chairman. 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 £153,183.56 (2019: £166,425.08) 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, AOA Europe received a £27,979.17 (2019: £27,291.17) reimbursement from HKAOA, which related to the cost of administrative services, advice, information, research and data analysis paid directly by AOA Europe, as part of the agreement. At the end of the fiscal year, AOA Europe had an outstanding creditors balance with HKAOA amounting to £51,426.67 (2019: £6,877.79).

### 10 PRESENTATION

AOA Europe has prepared financial statements for the period 1 April 2019 to 31 March 2020, comparing information with the past financial period of 1 Apr 2018 to 31 Mar 2019.