

# Form AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## Annual Return for a Trade Union

Name of Trade Union:	Aircrew Officers Association Europe		
Year ended:	Wednesday, 31 March 2021		
List no:	825T		
Head or Main Office address:	Fir Trees, Claydon,		
	Lechlade, Gloucestershire,		
Postcode	GL7 3DS		
Website address (if available)			
Has the address changed during the year to which the return relates?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> X ('X' in appropriate box)
General Secretary:	Mr. Christopher Beebe		
Telephone Number:	+852 2736 0823		
Contact name for queries regarding the completion of this return	Mr. Darren Brogden		
Telephone Number:	+852 2736 0823		
E-mail:	darren.brogden@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: [ymw@tcyoung.co.uk](mailto:ymw@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	60	1	13	58	132
Female	1				1
Other					
<b>Total</b>	61	1	13	58	A 133

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

133

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	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:</b> Contributions and Subscriptions		163,905
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		163,905
<b>Investment income (as at page 12)</b>		
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)		
<b>Total of other income (as at page 4)</b>		
	<b>Total income</b>	163,905
	<b>Interfund Transfers IN</b>	
<b>Expenditure</b>		
Benefits to members (as at page 5)		129,934
Administrative expenses (as at page 10)		4,943
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		
	<b>Total expenditure</b>	134,876
	<b>Interfund Transfers OUT</b>	
	Surplus (deficit) for year	29,029
Amount of general fund at beginning of year		212,108
Amount of general fund at end of year		241,137

## 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>	41,076
Employment Related Issues		Advisory Services	
- Professional and Legal Advice	32,761		
- Professional Consultation (E.g. Taxation)	8,315		
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
		- Union Training	996
Communications			
		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
		- Membership Assistance (e.g. Quarantine and Masks)	3,181
		- HKAOA Service Agreement	131,643
		Less: Reimbursement from Service Agreement	-46,963
<b>carried forward</b>	41,076	<b>Total (should agree with figure in General Fund)</b>	129,934

(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)

<b>Fund 8</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>		
	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>		

<b>Fund 9</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>		
	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)

£

£

<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**

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 <b>Balance Sheet</b> )
	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	



## 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.	27
Expenses of Executive Committee (Head Office)	
Expenses of conferences	364
Other administrative expenses (specify)	
<div style="border: 1px solid gray; width: 100%; height: 100%; background-color: #f0f0f0; opacity: 0.5;"></div>	
<b>Other Outgoings</b>	
<div style="border: 1px solid gray; width: 100%; height: 100%; background-color: #f0f0f0; opacity: 0.5;"></div>	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Bank Charge	52
tretert	
<b>Total</b>	4,943
Charged to:	General Fund (Page 3) 4,943
<b>Total</b>	4,943

### 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		



## 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>						
<b>Net book value at end of previous year</b>						



## 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		
<b>Unquoted</b>		
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	163,905		163,905
From Investments			
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>	163,905		163,905
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	134,876		134,876
<b>Funds at beginning of year</b> (including reserves)	212,108		212,108
<b>Funds at end of year</b> (including reserves)	241,137		241,137
<b>Assets</b>			
Fixed Assets			
Investment Assets			
Other Assets			330,891
		<b>Total Assets</b>	330,891
<b>Liabilities</b>			
		<b>Total Liabilities</b>	89,754
<b>Net Assets (Total Assets less Total Liabilities)</b>			241,137

# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>Income</b>			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>			
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>			
<b>Funds at beginning of year</b> (including reserves)			
<b>Funds at end of year</b> (including reserves)			
<b>Assets</b>			
Fixed Assets			
Investment Assets			
Other Assets			
		<b>Total Assets</b>	
<b>Liabilities</b>		<b>Total Liabilities</b>	
<b>Net Assets (Total Assets less Total Liabilities)</b>			

**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></p>		<input type="text" value="No"/>
<p>If Yes How many ballots were held: <input style="width: 50px;" type="text"/></p> <p>For each ballot held please complete the information below:</p>		
<p><b>Ballot 1</b></p>		
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>	
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/>	1
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/>	2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/>	3
		<b>1-3 should total "Number of votes cast"</b>
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 style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?		<input style="width: 60px;" type="text"/>
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 style="width: 60px;" type="text"/>
<p><b>Ballot 2</b></p>		
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>	
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/>	1
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/>	2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/>	3
		<b>1-3 should total "Number of votes cast"</b>
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 style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?		<input style="width: 60px;" type="text"/>
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 style="width: 60px;" type="text"/>
<p><b>Ballot 3</b></p>		
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>	
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>	
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/>	1
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/>	2
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/>	3
		<b>1-3 should total "Number of votes cast"</b>
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 style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?		<input style="width: 60px;" type="text"/>
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 style="width: 60px;" type="text"/>

**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.

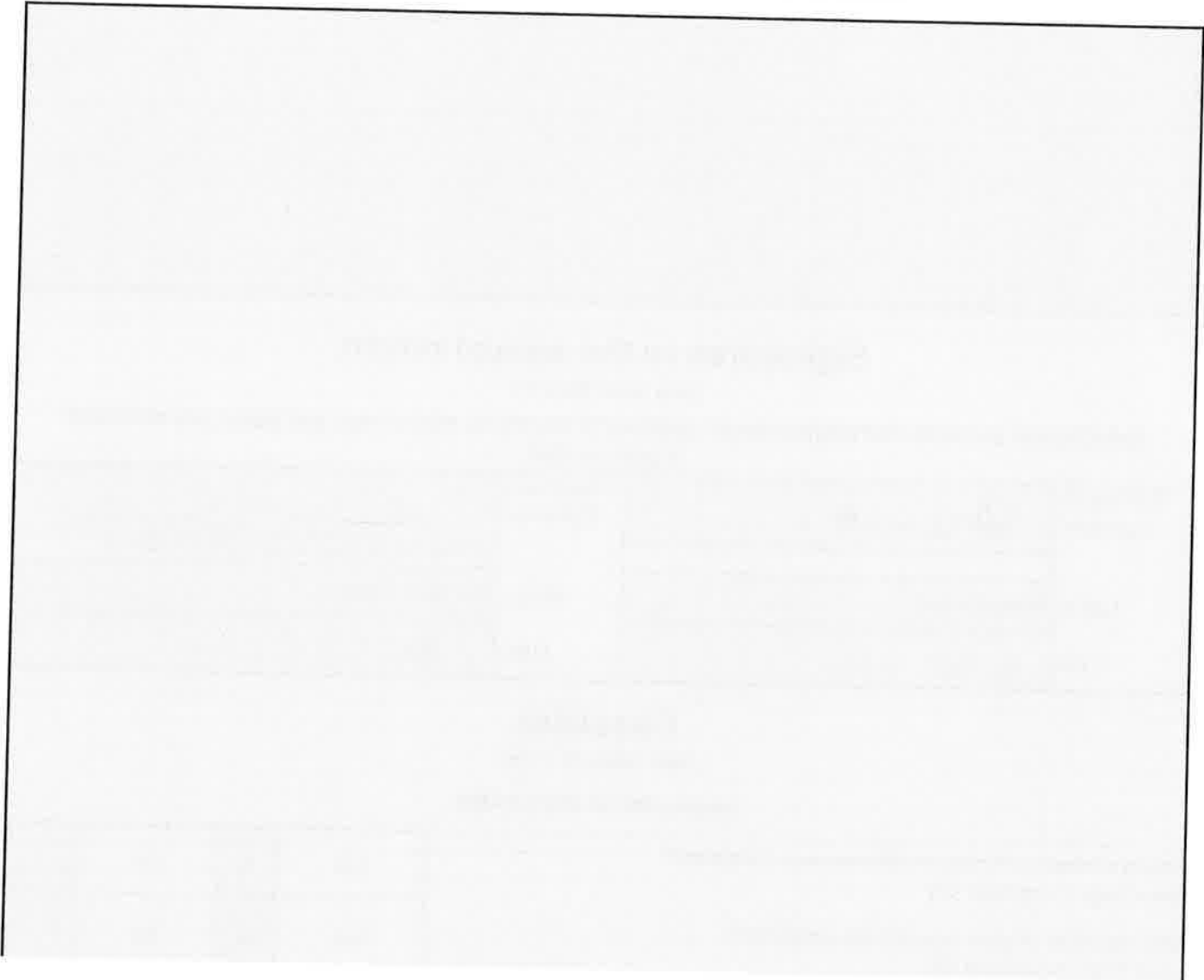
**Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**



**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:  <hr/> Name: Russell Fryett <hr/> Date: 16 SEP 2021	Chairman's Signature:  (or other official whose position should be stated) <hr/> Name: Darren Brogden <hr/> Date: 30 / 9 / 21
---	--

## 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		To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes		No	

## 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:

Type text here

**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)**

*(This area is intentionally left blank for the auditor's report content.)*

Signature(s) of auditor or auditors:



Name(s):

Thompson Jenner LLP

Profession(s) or Calling(s):

Statutory Auditor

Address(es):

1 Collection Crescent

Exeter

Devon

Postcode

EX2 4DG

Date

27<sup>th</sup> September 2021

Contact name for inquiries and telephone number:

D TUCKER  
01392 258553


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)**

<p>MEMBERSHIP AUDIT CERTIFICATE</p> <p>MEMBER'S NAME: _____</p> <p>MEMBER'S ADDRESS: _____</p> <p>MEMBER'S PHONE NUMBER: _____</p> <p>MEMBER'S DATE OF BIRTH: _____</p>	
Signature of assurer	_____
Name	_____
Address	_____
Date	_____
Contact name and telephone number	_____

## Membership audit certificate

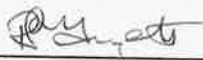
### Section two

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:

Signature	
Name	Russell Fryett
Office held	Treasurer and Trustee
Date	16 SEP 2021

**AIRCREW OFFICERS ASSOCIATION EUROPE**

**FINANCIAL STATEMENTS**

**FOR THE PERIOD FROM 1 APRIL 2020 TO 31 MAR 2021**



# AIRCREW OFFICERS ASSOCIATION EUROPE

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# AIRCREW OFFICERS ASSOCIATION EUROPE

## THE GENERAL COMMITTEE'S REPORT PERIOD ENDED 31 MARCH 2021

---

### 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 2020 to 31 March 2021. 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 133. Our subscription income for the reported period was £163,905.35.

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 £84,679.61 to HKAOA in respect of the SA. 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.

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 £29,029.26 for the reporting period ending 31 March 2021.

Our healthy operating surplus is reflected in our Net Assets which stood at £241,137.16 at the end of the reported period, up from £212,107.90. 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 2021, HKAOA reported HK\$46,271,346.20 (approximately £4,325,096.60) in reserves.

# AIRCREW OFFICERS ASSOCIATION EUROPE

## THE GENERAL COMMITTEE'S REPORT PERIOD ENDED 31 MARCH 2021

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### 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 2020	31 Mar 2021
Jesper Andersen	Vice Chairman	1 Apr 2020	31 Mar 2021
Russell Fryett	Treasurer / Trustee	1 Apr 2020	31 Mar 2021
Darrin Adcock	Committee member	1 Apr 2020	31 Mar 2021
David Saunders	Committee member	1 Apr 2020	31 Mar 2021
Fausto Stoppa	Committee member	1 Apr 2020	31 Mar 2021
Rudy Lenting	Committee member	1 Apr 2020	31 Mar 2021
Sean Rugan	Committee member	1 Apr 2020	31 Mar 2021
Tim Slatford	Committee member	1 Apr 2020	31 Mar 2021
Alan Quigley	Committee member	1 Apr 2020	31 Mar 2021

# AIRCREW OFFICERS ASSOCIATION EUROPE

## STATEMENT OF RESPONSIBILITIES OF THE GENERAL COMMITTEE PERIOD ENDED 31 MARCH 2021

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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 30 Sep 2020, 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



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Treasurer

Date: 16 SEP 2021

# AIRCREW OFFICERS ASSOCIATION EUROPE

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE AIRCREW OFFICERS ASSOCIATION EUROPE PERIOD ENDED 31 MARCH 2021

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### Opinion

We have audited the financial statements of the Aircrew Officers Association Europe Union for the period ended 31 March 2021, 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 including Financial Reporting Standard 102 Section 1A '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 31 March 2021 and of its results for the period then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Trade Union and Labour Relations (consolidation) Act 1992.

### 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 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 audit opinion.

### Material uncertainty relating to going concern

We draw attention to note 1 E) to the financial statements which states that Aircrew Officers Association Europe represents the London and Frankfurt based employees of Cathay Pacific, who have decided to close both of these bases post yearend. As stated in note 1 E) Aircrew Officers Association Europe will continue to operate for as long as the outstanding legal and welfare support it provides to its current members dictate, however it is not known how long this will be and as such this indicates that a material uncertainty exists that may cast significant doubt on the company continuing as a going concern.

Our opinion is not modified in respect of this matter.

### 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 contained within the annual report. Our opinion on the financial statements does not cover the

# AIRCREW OFFICERS ASSOCIATION EUROPE

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE AIRCREW OFFICERS ASSOCIATION EUROPE PERIOD ENDED 31 MARCH 2021

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other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 financial report.

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:

- adequate accounting records have not been kept by the Union, or returns adequate for our audit have not been received from branches not visited by us; or
- the Union has not maintained a satisfactory system of controls over transactions; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit

### **Respective responsibilities of the Executive Council**

As explained more fully in the Statement of the Executive Council's Responsibilities, the Executive Council is 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 determines 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 is 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 directors 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.

# AIRCREW OFFICERS ASSOCIATION EUROPE

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE AIRCREW OFFICERS ASSOCIATION EUROPE PERIOD ENDED 31 MARCH 2021

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Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the union through discussions with committee members and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the union, including Trade Union and Labour Relations (Consolidation) Act 1992;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the union's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation; and
- enquiring of management as to actual and potential litigation and claims.

# AIRCREW OFFICERS ASSOCIATION EUROPE

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE AIRCREW OFFICERS ASSOCIATION EUROPE PERIOD ENDED 31 MARCH 2021

---

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the committee and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion

A further description of our responsibilities is available on the Financial Reporting Councils website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditors report.

### Use of our report

This report is made solely to the Aircrew Officers Association Europe Union's members, as a body, in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992. 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.



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

27.09.2021



# AIRCREW OFFICERS ASSOCIATION EUROPE

## INCOME STATEMENT PERIOD ENDED 31 MARCH 2021

			2020/21		2019/20
	Note	£	£	£	£
<b>OPERATING INCOME</b>					
Membership Subscriptions			163,905.35		191,479.42
<b>OPERATING EXPENDITURE</b>					
Membership activity	2	128,937.18		145,057.33	
Executive activity	3	1,359.95		8,126.23	
Professional costs	4	4,578.96	(134,876.09)	4,597.00	(157,780.56)
<b>NET OPERATING RESULT FOR THE YEAR</b>			<u>29,029.26</u>		<u>33,698.86</u>
<b>NET INCOME</b>			<u>29,029.26</u>		<u>33,698.86</u>
<b>NET CHANGE IN FUNDS FOR THE YEAR</b>			29,029.26		33,698.86
<b>FUNDS AT 1 APRIL 2020</b>			212,107.90		178,409.04
<b>FUNDS AT 31 MARCH 2021</b>			<u>241,137.16</u>		<u>212,107.90</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

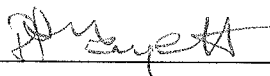
## STATEMENT OF FINANCIAL POSITION PERIOD ENDED 31 MARCH 2021

	Note	£	2021 £	£	2020 £
<b>CURRENT ASSETS</b>					
Debtors	5	3,439.31		5,178.64	
Cash at bank		327,451.50	330,890.81	263,429.97	268,608.61
<b>CURRENT LIABILITIES</b>					
Creditors	6		(89,753.65)		(56,500.71)
<b>NET CURRENT ASSETS</b>					
			241,137.16	212,107.90	
<b>NET ASSETS</b>					
			241,137.16	212,107.90	
Represented by:					
<b>GENERAL FUNDS</b>			241,137.16	212,107.90	

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 16 SEP 2021 and signed on their behalf by:

  
\_\_\_\_\_

Treasurer

# AIRCREW OFFICERS ASSOCIATION EUROPE

## NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED 31 MARCH 2021

---

### 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 2020 to 31 March 2021.

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 that subscriptions are due for the period 1 April 2020 to 31 March 2021 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

AOAE represents London- and Frankfurt-based employees of Cathay Pacific. Unfortunately Cathay Pacific has decided to close both of those bases, which will result in the redundancy of all members. AOAE will continue to operate for as long as the outstanding legal and welfare support it is providing its current members dictate. It is not known how long this will be, but most likely to be at least another 12 months.

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 AOAE 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. A further, voluntary, scheme was introduced in January 2021 that reduced salary to 50% of the normal salary for 6 months. Approximately 2/3rds of the pilots agreed to this additional reduction of pay. The 747 pilot members were not affected, nor were they furloughed, as cargo flying has continued with far less disruption.

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 has considered the impact of COVID-19 and does not consider it to have a material impact on the balances included within the financial statements.

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 2021

	2021	2020
	£	£
<b>2 MEMBERSHIP ACTIVITY</b>		
Legal representation	32,761.22	15,756.00
Support services – HKAOA service agreement	131,642.78	153,183.56
<i>Less: Service Charge Reimbursement from HKAOA</i>	<i>(46,963.17)</i>	<i>(27,979.17)</i>
Professional Consultation (e.g. Taxation)	8,315.00	1,440.00
Negotiations	0.00	2,656.94
Membership Assistance (e.g. Quarantine and Masks)	3,181.35	0.00
	<u>128,937.18</u>	<u>145,057.33</u>
	<b>2021</b>	<b>2020</b>
	£	£
<b>3 EXECUTIVE ACTIVITY</b>		
Executive meetings and professional fees	363.60	433.55
Training	996.35	7,692.68
	<u>1,359.95</u>	<u>8,126.23</u>
	<b>2021</b>	<b>2020</b>
	£	£
<b>4 BANK CHARGES AND ADMINISTRATIVE FEE</b>		
Bank charges and interest	51.96	97.00
Auditor's fee	4,500.00	4,500.00
Stationery, Printing, Postage, Telephone, etc.	27.00	0.00
	<u>4,578.96</u>	<u>4,597.00</u>
	<b>2021</b>	<b>2020</b>
	£	£
<b>5 DEBTORS</b>		
<i>Amounts due within one year;</i>		
Trade debtors	<u>3,439.31</u>	<u>5,178.64</u>

# AIRCREW OFFICERS ASSOCIATION EUROPE

<b>6 CREDITORS</b>	<b>2021</b>	<b>2020</b>
	£	£
<i>Amounts due within one year;</i>		
Trade creditors - SA payment	84,679.61	51,426.67
Accrual Auditor's fee	4,500.00	4,500.00
Subscription received in advance	574.04	574.04
	<u>89,753.65</u>	<u>56,500.71</u>

<b>7 SURPLUS ON ORDINARY ACTIVITIES</b>	<b>2021</b>	<b>2020</b>
	£	£
<i>This is stated after charging:</i>		
Statutory audit fee to auditors	4,500.00	4,500.00
	<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

AOAE has the same or similar key management personnel as HKAOA. Both are also represented on the AOA Executive Council. During the period, AOAE paid £131,642.78 (2020: £153,183.56) 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, AOAE received a £46,963.17 (2020: £27,979.17) 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 £84,679.61 (2020: £51,426.67).

## 10 PRESENTATION

AOA Europe has prepared financial statements for the period 1 April 2020 to 31 March 2021, comparing information with the past financial period of 1 Apr 2019 to 31 Mar 2020.