



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

SCHEDULE OF REVENUE AND EXPENSES

MAY 31, 2022



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

SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED MAY 31, 2022

CONTENTS

	PAGE
Independent Accountant's Report	1
Schedule of Revenue and Expenses	2
Notes to Schedule of Revenue and Expenses	3



## INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Directors  
Association of Flight Attendants - Communication Workers of America

We have examined the accompanying schedule of revenue and expenses (the schedule) for the year ended May 31, 2022. Local Executive Council 7 of the Association of Flight Attendants - Communication Workers of America (LEC 7) management is responsible for the schedule in accordance with the criteria set forth in the United Kingdom's Trade Union and Labour Relations (Consolidation) Act of 1992. Our responsibility is to express an opinion on the schedule based on our examination.

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

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

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

In our opinion, the schedule of revenue and expenses of Local Executive Council 7 of the Association of Flight Attendants - Communication Workers of America (LEC 7) for the year ended May 31, 2022, is presented in accordance with the criteria set forth in the United Kingdom's Trade Union and Labour Relations (Consolidation) Act of 1992, in all material respects.

*CalibreCPAGroup, PLLC*

Bethesda, MD  
October 20, 2022





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

**SCHEDULE OF REVENUE AND EXPENSES**

**YEAR ENDED MAY 31, 2022**

**Conversion Rate: \$1.2107 Per British Pound**

<b>Revenue</b>	<b>\$ -</b>	<b>£ -</b>
<b>Expenses</b>		
Flight pay loss (net of reimbursements)	15,608	12,892
Travel	1,310	1,082
Meals	1,329	1,098
Hotels	7,250	5,988
Affiliation and other fees	3,665	3,027
Telephone	3,386	2,797
Printing and postage	679	561
Office supplies	550	454
Insurance	380	314
Total expenses	<u>34,157</u>	<u>28,213</u>
<b>Excess expenses over revenue</b>	<b>\$ <u>34,157</u></b>	<b>£ <u>28,213</u></b>

See accompanying notes to schedule of revenue and expenses.



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

NOTES TO SCHEDULE OF REVENUE AND EXPENSES

YEAR ENDED MAY 31, 2022

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

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

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

**NOTE 2. SUBSEQUENT EVENTS REVIEW**

Subsequent events have been evaluated through October 20, 2022, which is the date the schedule was available to be issued. This review and evaluation revealed no material event or transaction that would require an adjustment to or disclosure in the accompanying schedule.



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To the Board of Directors  
Association of Flight Attendants - Communication Workers of America

We have examined the schedule of revenue and expenses (the schedule) of Local Executive Council 7 of the Association of Flight Attendants - Communication Workers of America (LEC 7) for the year ended May 31, 2022, and have issued our report thereon dated October 20, 2022. Professional standards require that we provide you with information about our responsibilities in accordance with American Institute of Certified Public Accountants AT-C section 105 Concepts Common to All Attestation Engagements and AT-C Section 205, Examination Engagements, as well as, certain information related to the planned scope and timing of our examination. We have communicated such information in our letter to you dated October 14, 2022. Professional standards also require that we communicate to you the following information related to our examination.

#### **Significant Examination Matters**

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by LEC 7 are described in Note 1 to the schedule. No new accounting policies were adopted and the application of existing policies was not changed during the year ended May 31, 2022. We noted no transactions entered into by LEC 7 during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the schedule in the proper period.

The disclosures in the schedule are neutral, consistent, and clear.

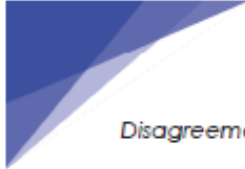
##### *Difficulties Encountered in Performing the Examination*

We encountered no significant difficulties in dealing with management in performing and completing our examination.

##### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the examination, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements noted during our examination.





#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a disagreement concerning a financial accounting, reporting, or examination matter, whether or not resolved to our satisfaction, that could be significant to the schedule or the auditor's report. We are pleased to report that no such disagreements arose during the course of our examination.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 20, 2022.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about examination and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to LEC 7's schedule or a determination of the auditor's opinion that may be expressed on the schedule, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Examination Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and examination standards, with management each year prior to retention as LEC 7's auditors. However, these discussions occurred in the normal course of our professional relationship, and to our knowledge, our responses were not a condition to our retention.

#### **Intended Use of This Letter**

This communication is intended solely for the information and use of the Board of Directors and management of Association of Flight Attendants - Communication Workers of America and is not intended to be, and should not be, used by anyone other than these specified parties.

*CaliberCPAGroup, PLLC*

Bethesda, MD  
October 20, 2022





## ASSOCIATION OF FLIGHT ATTENDANTS

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

#### STATEMENT TO MEMBERS ISSUED IN CONJUNCTION WITH THE UNION'S ANNUAL RETURN FOR THE PERIOD ENDED 31 MAY 2022

*AS REQUIRED BY SECTION 32A OF TRADE UNION AND LABOUR RELATIONS (CONSOLIDATION) ACT 1992*

#### Income and Expenditures

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

The Union's total expenditure for the period was £28,213.

The Union does not maintain a political fund.

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

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

#### Irregularity Statement

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

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

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

#### Auditor's Report

Attached.

Michael Schwaabe  
Council 7 President

INFLIGHT SAFETY PROFESSIONALS

AFFILIATIONS: AFL-CIO, ETF, ITF, TUC