

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:	31 March 2022		
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?	Yes	No	<input checked="" type="checkbox"/> ('X' in appropriate box)
General Secretary:	Mr Russell Fryett		
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:

returns@certoffice.org

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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
	48	1	28	62	139
Total	48	1	28	62	A 139

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

139

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 and date elected
Darren Brogden	Chairman
Jesper Anderson	Deputy chairman
Russel Fryett	Secretary and Treasurer
Alan Quigley	Committee Member
Darrin Adcock	Committee Member
David Saunders	Committee Member
Fausto Stoppa	Committee Member
Tim Slatford	Committee Member
Rudy Lenting	Committee Member
Sean Rugan	Committee Member

General Fund

(see notes 13 to 18)

	£	£
Income		
From Members: Contributions and Subscriptions		116,017
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		116,017
Investment income (as at page 12)		
Other Income		
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)		
Total income		116,017
Interfund Transfers IN		
Expenditure		
Benefits to members (as at page 5)		190,038
Administrative expenses (as at page 10)		5,955
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		195,993
Interfund Transfers OUT		
Surplus (deficit) for year		-79,977
Amount of general fund at beginning of year		241,137
Amount of general fund at end of year		161,160

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

Description	£
Federation and other bodies	
Total federation and other bodies	
Any Other Sources	
Total other sources	
Total of all other income	

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation –		brought forward	190,038
Employment Related Issues		Advisory Services	
Professional and Legal Advice	137,717		
Professional consultation	51,910		
Negotiations	411		
Representation –		Other Cash Payments	
Non Employment Related Issues			
		Education and Training services	
Communications			
		Negotiated Discount Services	
Dispute Benefits		Other Benefits and Grants (specify)	
carried forward	190,038	Total (should agree with figure in General Fund)	190,038

(See notes 21 and 23)

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

Fund 3		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
	Total other income as specified			
	Total Income			
	Interfund Transfers IN			
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
		Total Expenditure		
		Interfund Transfers OUT		
		Surplus (Deficit) for the year		
	Amount of fund at beginning of year			
	Amount of fund at the end of year (as Balance Sheet)			
	Number of members contributing at end of year			

(See notes 21 and 23)

Fund 4		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Fund 5		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 21 and 23)

Fund 6		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
		Total other income as specified		
		Total Income		
		Interfund Transfers IN		
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
			Total Expenditure	
			Interfund Transfers OUT	
		Surplus (Deficit) for the year		
		Amount of fund at beginning of year		
		Amount of fund at the end of year (as Balance Sheet)		
		Number of members contributing at end of year		

Fund 7		Fund Account		
Name:		£	£	
Income	From members			
	Investment income (as at page 12)			
	Other income (specify)			
		Total other income as specified		
		Total Income		
		Interfund Transfers IN		
Expenditure	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)			
			Total Expenditure	
			Interfund Transfers OUT	
		Surplus (Deficit) for the year		
		Amount of fund at beginning of year		
		Amount of fund at the end of year (as Balance Sheet)		
		Number of members contributing at end of year		

(See notes 21 and 23)

Fund 8		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Fund 9		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
	Interfund Transfers IN		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
		Total Expenditure	
	Interfund Transfers OUT		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

Political fund account

(see notes 24 to 33)

£

£

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

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

Fixed assets account

(see notes 53 to 57)

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

Summary sheet

(see notes 62 to 73)

	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	116,017		116,017
From Investments			
Other Income (including increases by revaluation of assets)			
Total Income	116,017		116,017
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	195,993		195,993
Funds at beginning of year (including reserves)	241,137		241,137
Funds at end of year (including reserves)	161,160		161,160
Assets			
Fixed Assets			
Investment Assets			
Other Assets			167,134
Total Assets			167,134
Liabilities			
Total Liabilities			5,974
Net Assets (Total Assets less Total Liabilities)			161,160

Summary sheet

(see notes 62 to 73)

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

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

(see notes 74 to 80)

Did the union hold any ballots in respect of industrial action during the return period?	<input type="text" value="No"/>
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
Ballot 1	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<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
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	<input style="width: 80px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 80px;" 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: 80px;" type="text"/>
Ballot 2	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<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
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	<input style="width: 80px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 80px;" 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: 80px;" type="text"/>
Ballot 3	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
Number of votes cast in the ballot	<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
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	<input style="width: 80px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 80px;" 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: 80px;" 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:

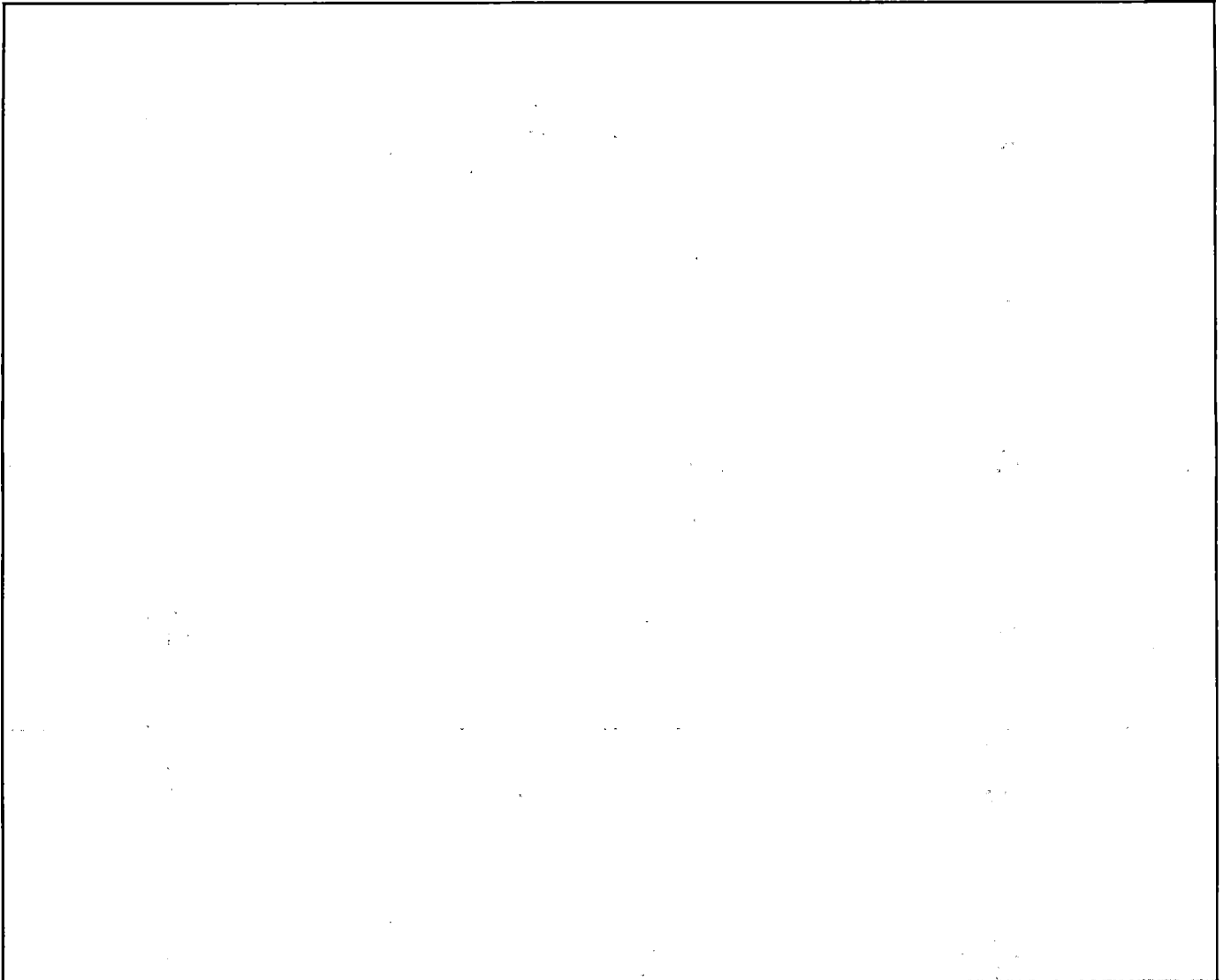
4. Nature of industrial action.

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

Notes to the accounts

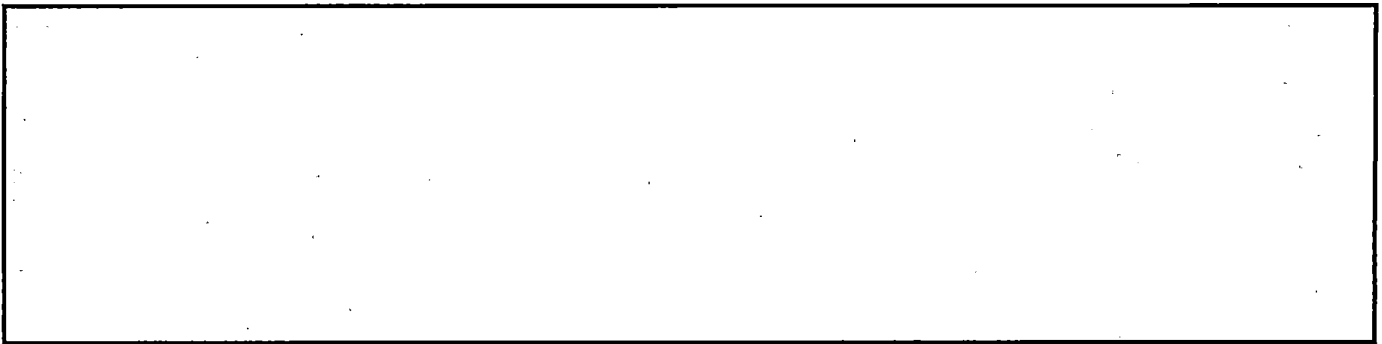
(see notes 82 and 83)

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



Accounting policies

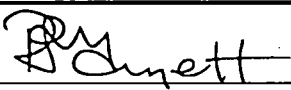

(see notes 84 and 85)



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:		Chairman's Signature:	
			<small>(or other official whose position should be stated)</small>
Name:	Russell Fryett	Name:	Darren Brogden
Date:	28 October 2022	Date:	28 October 2022

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		No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes		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.

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

3. Your auditors or auditor must include in their report the following wording:

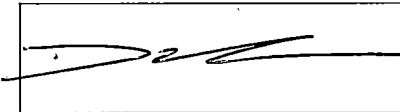
In our opinion the financial statements:

- 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 accounts are unaudited due to a limitation of scope: following the breakdown in the year of the relationship between Aircrew Officers Association Europe and Hong Kong Aircrew Officers Association, who previously provided administration support to the union, there has been a failure to maintain sufficient accounting records to enable an audit of the financial statements. We therefore do not express any opinion on the financial statements for the year ended 31 March 2022.

Signature(s) of auditor or auditors:



--	--

Name(s):

Thompson Jenner LLP

--	--

Profession(s) or Calling(s):

Chartered Accountants

--	--

Address(es):

1 Colleton Crescent

Exeter

Postcode

EX2 4DG

Date

31/10/22

Contact name for inquiries and telephone number:

Dave Tucker

--	--

N.B. When notes to the account are referred to in the auditor's report a copy of those notes must accompany this return.

AIRCREW OFFICERS ASSOCIATION EUROPE

FINANCIAL STATEMENTS

FOR THE PERIOD FROM 1 APRIL 2021 TO 31 MAR 2022

AIRCREW OFFICERS ASSOCIATION EUROPE

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AIRCREW OFFICERS ASSOCIATION EUROPE

THE GENERAL COMMITTEE'S REPORT PERIOD ENDED 31 MARCH 2022

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 2021 to 31 March 2022. 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 139. Our subscription income for the reported period was £116,016.52.

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.

Results

The Association produced an operating deficit of £80 076.79 for the reporting period ending 31 March 2022.

Our Net Assets stood at £161,060.37 at the end of the reported period, down from £214,137.16.

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.

AIRCREW OFFICERS ASSOCIATION EUROPE

THE GENERAL COMMITTEE'S REPORT PERIOD ENDED 31 MARCH 2022

Committee members during the period

Names of the General Committee Members and Period of Positions Held during the Financial Period

Name	Position
Darren Brogden	Chairman
Jesper Andersen	Deputy Chairman
Russell Fryett	Secretary and Treasurer
Darrin Adcock	Committee member
David Saunders	Committee member
Fausto Stoppa	Committee member
Rudy Lenting	Committee member
Sean Rugan	Committee member
Tim Slatford	Committee member
Alan Quigley	Committee member

AIRCREW OFFICERS ASSOCIATION EUROPE

STATEMENT OF RESPONSIBILITIES OF THE GENERAL COMMITTEE PERIOD ENDED 31 MARCH 2022

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.

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: 28 October 2022

AIRCREW OFFICERS ASSOCIATION EUROPE

CHARTERED ACCOUNTANTS' REPORT TO THE MEMBERS OF THE AIRCREW OFFICERS ASSOCIATION EUROPE PERIOD ENDED 31 MARCH 2022

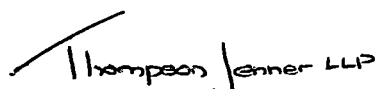
In order to assist you to fulfil your duties under the Trade Union and Labour Relations Act 1992, we have prepared for your approval the accounts of Aircrew Officers Association Europe for the year ended 31 March 2022 as set out on pages 6 to 10 from the association's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/regulation>.

This report is made solely to the General Committee of Aircrew Officers Association Europe, as a body, in accordance with the terms of our engagement letter dated 21 October 2022. Our work has been undertaken solely to prepare for your approval the accounts of Aircrew Officers Association Europe and state those matters that we have agreed to state to the General Committee of Aircrew Officers Association Europe, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Aircrew Officers Association Europe and its General Committee as a body for our work or for this report.

It is your duty to ensure that Aircrew Officers Association has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Aircrew Officers Association. You consider that Aircrew Officers Association is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Aircrew Officers Association. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



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Thompson Jenner LLP
Chartered Accountants
1 Colleton Crescent
Exeter
Devon EX2 4DG

Date:.....31/03/22.....

AIRCREW OFFICERS ASSOCIATION EUROPE

INCOME STATEMENT PERIOD ENDED 31 MARCH 2022

	<i>Note</i>	£	2021/22 £	£	2020/21 £
OPERATING INCOME					
Membership Subscriptions			116,016.52		163,905.35
OPERATING EXPENDITURE					
Membership activity	2	190,038.13		128,937.18	
Executive activity	3	0.00		1,359.95	
Professional costs	4	5,955.18	(195,993.31)	4,578.96	(134,876.09)
NET OPERATING RESULT FOR THE YEAR			<u>(79,976.79)</u>		<u>29,029.26</u>
NET INCOME			<u>(79,976.79)</u>		<u>29,029.26</u>
NET CHANGE IN FUNDS FOR THE YEAR			(79,976.79)		29,029.26
FUNDS AT 1 APRIL 2021			241,137.16		212,107.90
FUNDS AT 31 MARCH 2022			<u>161,160.37</u>		<u>241,137.16</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 2022

	<i>Note</i>	£	2022 £	£	2021 £
CURRENT ASSETS					
Debtors	5	143.06		3,439.31	
Cash at bank		166,991.35	<u>167,134.41</u>	327,451.50	<u>330,890.81</u>
CURRENT LIABILITIES					
Creditors	6		<u>(5,974.04)</u>		<u>(89,753.65)</u>
NET CURRENT ASSETS					
			161,160.37		241,137.16
NET ASSETS					
			<u>161,160.37</u>		<u>241,137.16</u>
Represented by:					
GENERAL FUNDS			<u>161,160.37</u>		<u>241,137.16</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 28 October 2022 and signed on their behalf by:



Treasurer

AIRCREW OFFICERS ASSOCIATION EUROPE

NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED 31 MARCH 2022

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 2021 to 31 March 2022.

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 2021 to 31 March 2022 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 2022

	2022	2021
	£	£
2 MEMBERSHIP ACTIVITY		
Legal representation	137,716.50	32,761.22
Support services – HKAOA service agreement	0.00	131,642.78
<i>Less: Service Charge Reimbursement from HKAOA</i>	<i>0.00</i>	<i>(46,963.17)</i>
Professional Consultation	51,910.15	8,315.00
Negotiations	411.48	0.00
Membership Assistance (e.g. Quarantine and Masks)	0.00	3,181.35
	<u>190,038.13</u>	<u>128,937.18</u>

	2022	2021
	£	£
3 EXECUTIVE ACTIVITY		
Executive meetings and professional fees	0.00	363.60
Training	0.00	996.35
	<u>0.00</u>	<u>1,359.95</u>

	2022	2021
	£	£
4 BANK CHARGES AND ADMINISTRATIVE FEE		
Bank charges and interest	178.68	51.96
Accountancy	5,400.00	4,500.00
Stationery, Printing, Postage, Telephone, etc.	376.50	27.00
	<u>5,955.18</u>	<u>4,578.96</u>

	2022	2021
	£	£
5 DEBTORS		
<i>Amounts due within one year;</i>		
Trade debtors	<u>143.06</u>	<u>3,439.31</u>

AIRCREW OFFICERS ASSOCIATION EUROPE

6 CREDITORS	2022	2021
	£	£
<i>Amounts due within one year;</i>		
Trade creditors - SA payment	0.00	84,679.61
Accrual Auditor's fee	5,400.00	4,500.00
Subscription received in advance	574.04	574.04
	<u>5,974.04</u>	<u>89,753.65</u>

7 SURPLUS ON ORDINARY ACTIVITIES	2022	2021
	£	£
<i>This is stated after charging:</i>		
Statutory audit fee to auditors	<u>5,400.00</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.

9 RELATED PARTIES

In the prior year AOAE had the same or similar key management personnel as HKAOA. Both were also represented on the AOA Executive Council. During the period, AOAE paid £0.00 (2021: £131,642.78) 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 £0.00 (2021: £46,963.17) 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 £0.00 (2021: £84,679.61).

10 PRESENTATION

AOA Europe has prepared financial statements for the period 1 April 2021 to 31 March 2022, comparing information with the past financial period of 1 Apr 2020 to 31 Mar 2021.

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

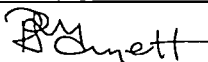
Section two

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:

Signature	
Name	Russell Fryett
Office held	Treasurer and Trustee
Date	28 October 2022