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:	31 March 2023
List no:	825T
Head or Main Office address:	Fir Trees, Claydon
	Lechlade, Gloucestershire
Postco	de GL7 3DS
187 1 14 11 11 11	THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TW
Website address (if available)	
Website address (if available) Has the address changed during the year to which the return relates?	Yes No X ('X' in appropriate box)
Has the address changed during the	Yes No X ('X' in appropriate box) Mr Russell Fryett
Has the address changed during the year to which the return relates?	(A mappinghiate box)
Has the address changed during the year to which the return relates? General Secretary:	Mr Russell Fryett
Has the address changed during the year to which the return relates? General Secretary: Telephone Number: Contact name for queries regarding	Mr Russell Fryett +852 2736 9823

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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<u>'</u>	26

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	
	H = 1	48	. 1	28	62	139	
Total		48	1	28	62	A 139	

				46 (1) 4 (2)	1			
Total		48	1	28		62	Α	139
Number of	f members at end	d of year co	ntributing to the	General Fund			7	139
		•	-	or whom no home or	authorised add	dress is		1 150
			Chang	ge of Office	ers			
Please co	mplete the follo	wing to re	cord any chanç	ges of officers durin	ng the twelve i	months co	vered by	this return
Pos	sition Held		ame of Officer		ne of appointed	Da	ate of cha	ange
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6 TAN 16						W		\$450
	15. E		317					
2 2						(1 / 2 - 2 0) 		
	e xee						100	
	ether the union i branch of anoth		nion?	Yes		lo x		
lf y	es, state the n	ame of tha	t other union:	N Mark M. Sha	- W- 1	20 0 22	2 .2	s ages
b. A	federation of tra	ade unions	s? _{::}	Yes		lo x		
	If yes, state the	e number (of affiliated uni	ons:				
			and nar	nes:	3 9		1/2	3,2

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
Darrin Adcock	Deputy chairman
Russel Fryett	Secretary and Treasurer
Alan Quigley	Committee Member
Tim Slatford	Committee Member
Sean Rugan	Committee Member
VII.	
	*
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A. A. I. A. S.	
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General Fund

(see notes 13 to 18)

	£	£
ncome		
From Members: Contributions and Subscriptions From Members: Other income from members (specify)		22,22
11011 Mentibers. Outer mounte from members (specify)		
		j
		64
Total other income from members		
Total of all income from members		22,22
Investment income (as at page 12)		
Other Income		Č.
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	86,813	
Total of other income (as at page 4)		86,81
Total income		109,04
Interfund Transfers IN		
expenditure		
Benefits to members (as at page 5)		129,65
Administrative expenses (as at page 10)		3,60
Federation and other bodies (specify)		
		1
		5 g =
		10
		1 10
		*
		KP g
Total expenditure Federation and other bodies		
Taxation		
Total expenditure		133,25
Interfund Transfers OUT		100,20
Surplus (deficit) for year		-24,21
Amount of general fund at beginning of year		161,16
Amount of general fund at end of year	,	136,94

Analysis of income from federation and other bodies and other income

(see notes 19 and 20)

	Descrip	tion				£	
Federation and other bodies	No.	<u> </u>		2			\$ W
		<u>#</u>					
				-			
					0		
		Total	federation and	other bodies			
Any Other Sources			isa kianganan		and the same of	-SASS - collections	70 70
Refund of 2021 HKAOA sen	vice charge						86,81
8					N		
8					N.		
8					10		
24					is and the second		
THE LEWIS SET AS CALCULATED IN SCIENCE.	3000 (30 K)	5 X X5	Total	other sources			86,81

Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

	(see notes		£
Representation –		brought forward	
Employment Related Issues		Advisory Services	
Professional and Legal Advice	129,653		tata irai irai
Representation – Non Employment Related Issues	* *	Other Cash Payments	*
		Education and Training services	8 8 8s
Communications	ž v		
		Negotiated Discount Services	
Dispute Benefits	.e.		
		Other Benefits and Grants (specify)	
carried forward	129,653	Total (should agree with figure in General Fund)	129,653

Fund 2						Fund Account	
Name:			4.			£	£
Income	W						
	From membe	ers					
	Investment ir	ncome (as at pag	ge 12)		i		10.0
	Other income	s (specify)					
	1 1 2 2	-	9.00	. 3	97 ² ces		
		200	25				
			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	محدد والملك تستشف			Hard and dis
					Total other inco	me as specified	i
						Total Income	
					Inter	und Transfers IN	
Expenditure					-		
	Benefits to m	embers					1.
	Administrativ	e expenses and	other expend	diture (as at pa	ge 10)		0
		•	•			tal Expenditure	9
					Interfun	d Transfers OUT	Tandyen a land
					Surplus (Def	icit) for the yea	r
				Amo	ount of fund at be	eginning of yea	r .
	57		Amoun	it of fund at th	e end of year (as	Balance Sheet)
			N	umber of men	nbers contributir	g at end of yea	r

	From members Investment income (as at page 12) Other income (specify)	£	£
	Investment income (as at page 12)		
	Investment income (as at page 12)		
			Fig. 7. 1. 1. 1. 1.
	Other income (specify)		The state of the s
1	Care meeting (opening)		
	Total other inco	me as specified	
		Total Income	
	Interi	fund Transfers IN	Charles and the control of
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	To	otal Expenditure	
	Interfun	d Transfers OUT	
		ficit) for the year	
	Amount of fund at bo	eginning of year	
	Amount of fund at the end of year (as	Balance Sheet	
	Number of members contributing		To 1840 12 12 12 12

Fund 4				Fund Account
Name:			£	£
Income				
	From members			
	Investment income (as at page 12)	1		
	Other income (specify)			
				51
				e
	Tota	al other incom	e as specified	
			Total Income	
	•	Interfu	nd Transfers IN	
Expenditure				
	Benefits to members			
	Administrative expenses and other expenditure (as at page 10)) [
		Tota	al Expenditure	
		Interfund	Transfers OUT	
			-	
	\$	Surplus (Defic	it) for the year	
	Amount	of fund at beg	inning of year	2
	Amount of fund at the end	d of year (as E	Balance Sheet)	
	Number of members	contributing	at end of year	24- 27- 23 A

Fund	15		Fund Account
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	STATE OF THE STATE		*
	Total other	income as specified	
		Total Income	
		Interfund Transfers IN	70
Expenditure			70
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		(max - max -
		Total Expenditure	
	Int	erfund Transfers OUT	
	Sumlus	(Da6ai4) for the year	
		(Deficit) for the year	27.4
	Amount of fund at the end of yea	at beginning of year	
	Amount of fund at the end of year	ir (as balance sneet)	
	Number of members contri	buting at end of year	

Fund	6							Fund Acc	count
Name:	16.1		ß				£	£	
Income									
	From memb	ers							
	Investment	income (a:	s at page	12)					
}	Other incom	e (specify))			- 6			
	**	(4) (4)	The state of the s						5 H 32
	L					Total other i	ncome as specified	4 4 48	
							Total Income		
l.						li	nterfund Transfers IN		<i>20</i> 2
Expenditure									
•	Benefits to	nembers						77	
	Administrat	ive expens	es and o	ther expe	nditure (as at pa	age 10)			
						-07	Total Expenditure		
						Inte	erfund Transfers OUT	- F	
							n - 201	S. 100 - 1 - 1	
Ï						Surplus	(Deficit) for the year		
					Am	=	at beginning of year		W 70
				Amoi			(as Balance Sheet)	11.2.1	
				241101		ile on your	(20 -212.100 011000)		
					Number of me	mbers contrib	uting at end of year		17
					TIGHT OF THE	TIESTO GOTTUTE	aning at one of your		-14

Fund	7		Fund Accoun
Name:	CHANGER O THE HEAT OF BEING THE OF BEING THE TENER OF THE THE TENER OF THE	£	£
Income			
	From members		
	Investment income (as at page 12)		W 17
	Other income (specify)		
			i A
			Marian San San San San San San San San San S
	Total other incom	ne as specified	
		Total Income	
	Interfu	nd Transfers IN	
Expenditure	-	,	
	Benefits to members		36.4
	Administrative expenses and other expenditure (as at page 10)		
	Tot	al Expenditure	
	Interfund	Transfers OUT	land and the same of
	Surplus (Defic	it) for the year	
	Amount of fund at beg	ginning of year	
	Amount of fund at the end of year (as i	Balance Sheet)	
	Number of members contributing	at end of year	90

Fund	8						Fund Account
Name:	Laster of	ii. masa	5 y5 10	(4)20	5 GH	£	£
Income							Commence in the second
	From members						
	Investment incom	e (as at pag	ge 12)				
<u> </u>	Other income (spe	cify)		Zi			
			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(201)(1)(2)	ALD ALTER S SEC		700% to 75.75%
	- F		100		45		
					, , , , , , , , , , , , , , , , , , ,		er Fan
					Total other in	come as specified	
						Total Income	
					Int	erfund Transfers IN	
Expenditure							
	Benefits to member	ers					
	Administrative exp	enses and	other expend	diture (as at			
						Total Expenditure	
					Interf	und Transfers OUT	
						eficit) for the year	
						beginning of year	
			Amour	it of fund a	t the end of year (as Balance Sheet)	
			N	umber of n	nembers contribut	ting at end of year	

Fund	19						Fund Account
Name:			9 1		T	£	£
Income							
ľ	From members						
	Investment income (as at	page 12)					
	Other income (specify)						
						į.	
	γ					1	
		100		8	1		
	(Company (president below the company of the compan	Terrendo (Se) in the	Total ot	her incom	e as specified	-
						Total Income	
					Interfun	d Transfers IN	
Expenditure						,	
-	Benefits to members					1	73/¥ Po
	Administrative expenses a	nd other expend	diture (as at	page 10)		1	
	•	•	•	, ,	Tota	I Expenditure	
						Fransfers OUT	
						35.77	
				Surp	lus (Defici	t) for the year	
			,			nning of year	
		Amour			_	alance Sheet)	-
		,			, \		
		N	umber of n	embers con	tributina :	at end of year	77.

Political fund account

		(see notes 24 to 33)	£	£
Political fu	nd account 1 To be con	mpleted by trade unions which maintain their	own political fund	
	Income	Members contributions and levies		
		Investment income (as at page 12)		
	Other income (specify)			
	100000000000000000000000000000000000000	Total ott	ner income as specified	
			Total income	
		nion and Labour Relations (Consolidation) Act political funds exceeds £2,000 during the perio		out in section (72) (
		Expenditure A (as at page i)		
		Expenditure B (as at page ii)		
		Expenditure C (as at page iii)	Ì	
		Expenditure D (as at page iv)		
		Expenditure E (as at page v)	ŀ	
		Expenditure F (as at page vi)		
		Non-political expenditure (as at page vii)	1	
		Ton pontious experientale (as at page VII)	Total expenditure	
		9	Surplus (deficit) for year	
			and at beginning of year	
		Amount of political fund at the end of y		
		·		
		Number of members at end of year contribu		· ·
Al		umber of members at end of the year not contribu		4 75 1
Nuir	iber of members at end of year who ha	ave completed an exemption notice and do not conti	ribute to the political fund	
Political fur	nd account 2 To be completed	d by trade unions which act as components of	f a central trade union	
Income	Contributions and levies collected from	om members on behalf of central political fund		
	Funds received back from central po	olitical fund		
	Other income (specify)	1. S		
		W 1999		
			Total other income	as specified
				otal income
Expenditure		8		
	Expenditure under section 82 of the	Trade Union and Labour Polations		
		Trade Official and Capour Relations		
	(Consolidation) Act 1992 (specify)			
		2-3-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-		
	Administration expenses in	n 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 re	emitted to central political	
		Amount held on behalf of central po	olitical fund at end of year	
		Number of members at end of year contrib	outing to the political fund	
		Number of members at end of the year not contrib	outing to the political fund	
Number of me	embers at end of year who have comp	eted an exemption notice and do not therefore cont	ribute to the political fund	
THE PROPERTY OF THE		and an exemplion house and do not melected com		

The following pages 9i to 9vii relate to the Political Fund Account Expenditure

Political fund account expenditure (a)

Expenditure under section 72 (1) (a) of the Trade Union and Labour Relations (consolidation) Act.

To be completed where total expenditure from the political fund exceeds £2,000 during the period to which return relates.

	Name of political party in relation to which money was expended											Total amount spent during the period £				
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1											- 4,					

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 pol	itical party to	which paym	ent was made	e	Total amount	paid during th	ne period
							£	
7 W -	1 12 10 1	September 4			5 5	A 2401	1	
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4	4.8%		5.65					
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	14777							
	The state of the s				1 279.			TO BE TO THE SECOND
	11 13 13						GASS TO S	
La distriction of the latest terminal t					Total			

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 o party/org	f political ganisation		Name of candidate, organisation or polit (see 33(iii))	tical party	£	
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alexand and property and a second	14.0 (1.4)			CANCELLA CONTRACTOR DE		at my a mind means	Total	

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	e on the mainta	aince of any holder	of political	office	
lame of c	ffice holder	230)					£
		32 - 100 - A			**************************************		170 Tu 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
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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

lame of political part	ty				£	
(i						10.0
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<u> </u>	(24)	\$1 grs	8	9	ng a n	
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Chill I Section II			Tota			

Political fund account expenditure (f)

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

On the production, publication or distribution of any literature, document, film, sound recording or advertisement the main purpose of which is to pursuade people to vote for a political party or candidate or to persuade them not to vote for a political party or candidate

Name of	organisation or p	olitical party				£	
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		201 107 30		a failte:	W. 200		8
-				- 1 I			
				Total			

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 informati	on is-	
(a) the nature of each cause or campaign for which money was expended, and the total amount expended in relation to each one	>	£
Shirt co.		
-		-
L		
		E
	:	
	ļ.	
Total exper	ıditure	
e ⁻		
(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		£
paraticular outcomes of course and an extension paratic outch one		
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Age		
C. C		
Explana America (inc.		
·		L
Total expen	diture	
		£
(c) the total amount of all other money expended		
		- 3
		13
		1
Total expen	aiture	
Total of all expendi	tures	

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

(see notes 34 and 35)

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35-0		2	Total		3,60
	one, etc. (Head Office) cify)	(Head Office)	(Head Office) cify)	(Head Office) cify)	(Head Office) cify)

Analysis of officials' salaries and benefits (see notes 36 to 46 below)

	Office held		Gross Salary Employers Benefits N.I. contributions			Total			
					Pension Contributions		Other Benefit	s	
			£	£	£		Description	Value £	£
					-				L
53	35.55				25			777-2	
	1					-			
							. # 1 max		
	E.		ii.				.0 .5	7.50	
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114 A 117						-	325	-	
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			4 2 3			-	.02		
	2 551			165		20.0			-
1					7				
- 10	jā .					.74	1 1		

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)		29.	
	Total	investment income	
Credited to:		eral Fund (Page 3) Polítical Fund	
	Tota	Investment Funds	

Balance sheet as at

31 March 2023

(see notes 49 to 52)

Previous Year		£	£
	Fixed Assets (at page 14)		
	investments (as per analysis on page 15)		
	Quoted (Market value £ (, ;)		
9	Unquoted		
	Total Investments	-	
	Other Assets		
	Loans to other trade unions		
143	Sundry debtors		
166,991	Cash at bank and in hand		139,94
	Income tax to be recovered		
	Stocks of goods		F(X X) X X X X X X X X X X X X X X X X X
	Others (specify)		and the
40	8		
	X		
	76		
	Total of other assets		139,94
		Total assets	139,94
161,160	General fund (page 3)		136,94
	Dallata d Port d Assessed		
c awa sa	Political Fund Account		20,000 - 20 - 20,000
	* * * * * * * * * * * * * * * * * * * *		
520	1.2000		
	4 miles of the second		
	Tr W		
50 (500 C)	Liabilities		
1	1 0 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1	
£5,974	Amount held on behalf of central trade union political fund Sundry creditors		3,00
15,974	Sundry Creditors		3,00
	¥		
	(4)		
28			
	ž E		
£5,974		Total liabilities	3,00
£167,134		Total assets	139,94

Fixed assets account

(see notes 53 to 57)

	Land and	l Buildings Leasehold	Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	£	£	£	£	£	£
Cost or Valuation						
At start of year		d.				
Additions	24.		20		81	
Disposals		ž		- 1-1 x		
Revaluation/Transfers	3 = 7	de	5.00 7.00 2.00	200		
At end of year						
Accumulated Depreciation						
At start of year	9	192		<u>.</u>		
Charges for year		- P	Exp.	#: 8	¥ .	
Disposals	e su merry	जिल्हे हैं। जिल्हे	enter de la companya	2 4 5 2		
Revaluation/Transfers	Taran					
At end of year						
Net book value at end of year						·
Net book value at end of previous year			F 7 5-		. 100	ansa ,

Analysis of investments (see notes 58 and 59)

Quoted		,	Hotes so and si		All Funds Except Political Funds £	Political Fund
	Equities (e.g. Share	es)				
	9	ř	1.8		e e	
		80	0.	æ		
	(a) (b) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	Si	96			# 6
		* "		-	Đ	, -
					(67 m	
	Government Securi	ties (Gilts)				
	L	Min of the boundary	a and a			
	Other quoted secur	illes (to be specif	ned)	44 se		****** ** =*
	Total quoted (as Ba Market Value of Qu	lance Sheet) oted Investment		050 I 040	2 44	
nquoted	Equities	× +			0 100	
	. 6	1	* *		2	
	1 9					>
	84		E.			
	1				les .	177.
	8					-
	Government Securi	ties (Gilts)		******		
	Mortgages		A 23			
		***		200 X	ie can alimen i	o trac morane
	Bank and Building S	ocieties	Executive of the			
	Other unquoted inve	estments (to be s	pecified)		. ST H HOSENSO HORIONES	Secret des remark
	+	E			(8)	
	ļ. L					
	Total unquoted (as E Market Value of Unq	Balance Sheet) Juoted Investmer	nts			1 8 57578

Analysis of investment income (controlling interests)

(see notes 60 and 61)

Does the union, or any co a controlling interest in a	ny limited company?	ion, have	Yes	No
Company name				number (if not registered state where registered)
				1 - 1 - 2
		3 8		#5. d
			· · · · · · · · · · · · · · · · · · ·	
				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
N .		Alexander		
Are the shares which are registered in the names of the NO, state the names of the controlled by the union are	f the union's trustees? The persons in whom the s		Yes	No
Company name			Names of shareholde	ers
				2
	2 22			
2 2 4 5		······································	1 3e ⁵ a e	
E 1/2 14		2 Su N		
			×	
		<u> </u>		*

Summary sheet (see notes 62 to 73)

	(See 110tes 02 to 75)		
	All funds except Political Funds	Political Funds £	Total Funds £
Income			
From Members	22,227		22,227
From Investments			
Other Income (including increases by revaluation of assets)	86,813		86,813
Total Income	109,040		109,040
Expenditure (including decreases by revaluation of assets)			
Total Expenditure	133,257		133,257
Funds at beginning of year (including reserves) Funds at end of year (including reserves)	161,160 136,943		161,16i
Assets			
	Fixed Assets		
	Investment Assets		
	Other Assets	×	139,944
	Other Assets	Total Assets	139,944 139,944
Liabilities	Other Assets	Total Assets Total Liabilities	1-40-

Summary sheet (see notes 62 to 73)

AL.	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	7		
51	Fixed Assets		
	Investment Assets		
	Other Assets		
		Total Assets	
Liabilities		Total Liabilities	
Net Assets (Total Assets less Total Lia	bilities)		

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 perior	nd? No
If Yes How many ballots were held:	
For each ballot held please complete the information below:	
Ballot 1	
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	
Number of Individuals answering "No" to the question	
Number of Invalid or otherwise spoiled voting papers returned	
1-3 s	should total "Number of votes cast"
Were the number of votes cast in the ballot at least 50% of the number of individuals	 1
who were antitled to vote in the ballot	
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	
ا If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40	1% of the number of individuals who were
n yes, were the number of individuals answering. Fee to the question (or each question) at least 40 entitled to vote in the ballot.	A OU DIG UTILITIES OF BUILDINGS MICHAELE
Ballot 2	
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	
Number of individuals answering "No" to the question	
Number of invalid or otherwise spoiled voting papers returned	141
	I III. I I III. I III I I I I I I I I I
	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)?	
book contain the feet has apply introduced to bild boild (acc fields to do);	
If yes, were the number of Individuals answering "Yes" to the question (or each question) at least 40 entitled to vote in the ballot	0% of the number of individuals who were
1	75. 3
Ballot 3	
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	
Number of individuals answering "No" to the question	
Number of invalid or otherwise spoiled voting papers returned	
1-3 s	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)?	
five were the pumber of individuals premades live-the question (see such as a set of the such	NOV of the number of Individual code
f yes, were the number of individuals answering "Yes" to the question (or each question) at least 40 entitled to vote in the ballot	

Ballots & Industrial Action: If you have 8 or more entries for oither 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	
Number of individuals answering "No" to the question	
Number of invalid or otherwise spoiled voting papers returned	
1-3 should total "Nu	mber 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	
Doce certion 235/39) of the 1003 Act apply in relation to this hallet (see notes 75-90)?	
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	he 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	1
Number of Individuals answering "Yes" to the question	1
Number of individuals answering "No" to the question	
Number of invalid or otherwise spoiled voting papers returned	
1-3 should total "Nu	mber 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 t	he number of
Individuals who were entitled to vote in the ballot	ne namber of
/#1	
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	
Number of individuals answering "No" to the question	
Number of invalid or otherwise spoiled voting papers returned	
1-3 should total "Nu	mber 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 t	he number of
individuals who were entitled to vote in the ballot	
<u>-14</u>	

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

4. Nature of industrial action.

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 consulation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of theright of a trade union to represent workers in such negotiation or consulation 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 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: В С 2. Dates of the industrial action taken: 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: D 2. Dates of the industrial action taken: 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: В С G 2. Dates of the industrial action taken: 3. Number of days of industrial action:

use a continuation page if necessary

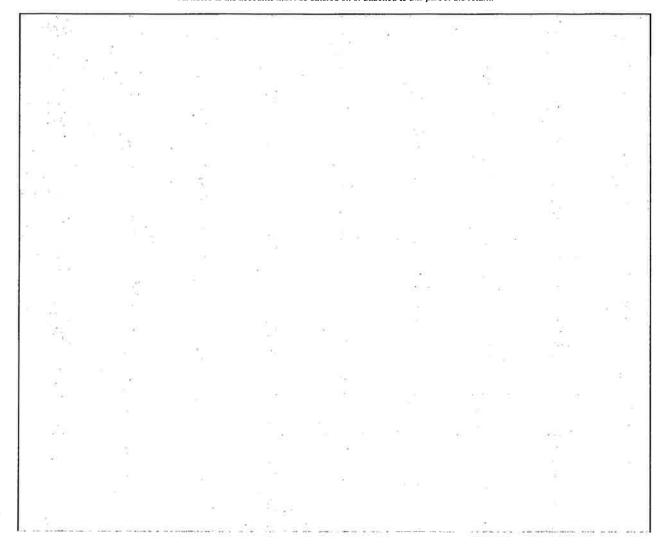
	Industrial Action 4
	1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:
А	B C D E F G
	2. Dates of the industrial action taken: to
	3. Number of days of industrial action:
	4. Nature of industrial action.
	Industrial Action 5
	1. please tick the nature of the trade dispute for which industrial action was taken using the categories* below:
А	B C D E F G
	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:
Α	B C D E F G
	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:
Α	B C D E F G
	2. Dates of the industrial action taken:
	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:
Α	B C D E F G
	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)

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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:	
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		(or other official whose position should be stated)
Name:	Russell Fryett	Name:	Darren Brogden
Date:	18 June 2023	Date:	Friday 16 June 2023

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 audtor'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.

 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)
 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)
 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)
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 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)
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)
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:

• 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.

• give a true and fair view of the matters to which they relate to.

Auditor's report (continued)

Association Europe and Hong Kong Aircrew Off	of scope: following the breakdown in 2022 of the icers Association, who previously provided admir is to enable an audit of the financial statements.	nistration support to the union, there has been
the financial statements for the year ended 31 M	March 2023.	and the state of t
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Signature(s) of auditor or auditors:	F 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Signature(s) of additor of additors.		SILENE A SECURE
Name(s):	Thompson Jenner ELP	T. 85
Hamo(a).	Triompostroomior agen.	
	1000	"" »
Profession(s) or Calling(s):	Chartered Accountants	
		1911
Address(es):	1 Colleton Crescent	V M 80 2 1
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		The state of the s
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		and the second second
Postcode	EX2 4DG	20 K. 200 B. 500 M
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Date	19 Jone 2023	· · · · · · · · · · · · · · · · · · ·
Contact name for inquiries and	Dave Tucker	
telephone number:	7	120 Table 120 Ta
⊕	The state of the s	

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)

For a lin the mainta reason reporti	opinion of the assurer has he/she obtained the inforamation and explanations necessary for the mance of his/her functions?
1 In the mainta reasor reporti Yes / 2 In the perform	Section one trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer opinion of the assurer appointed by the trade union was the union's system for compiling and aining its register of the names and addresses of its members satisfactory to secure, so far as is nably practicable, that the entries in its register were accurate and up-to-date throughout the ing period? No opinion of the assurer has he/she obtained the inforamation and explanations necessary for the mance of his/her functions?
1 In the mainta reasor reporti Yes / 2 In the perform	trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer opinion of the assurer appointed by the trade union was the union's system for compiling and aining its register of the names and addresses of its members satisfactory to secure, so far as is nably practicable, that the entries in its register were accurate and up-to-date throughout the ing period? No opinion of the assurer has he/she obtained the inforamation and explanations necessary for the mance of his/her functions?
mainta reason reporti Yes / 2 In the perform	aining its register of the names and addresses of its members satisfactory to secure, so far as is nably practicable, that the entries in its register were accurate and up-to-date throughout the ing period? No opinion of the assurer has he/she obtained the inforamation and explanations necessary for the mance of his/her functions?
2 In the perform	opinion of the assurer has he/she obtained the inforamation and explanations necessary for the mance of his/her functions?
Yes /	to the state of th
If the a	No. 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)

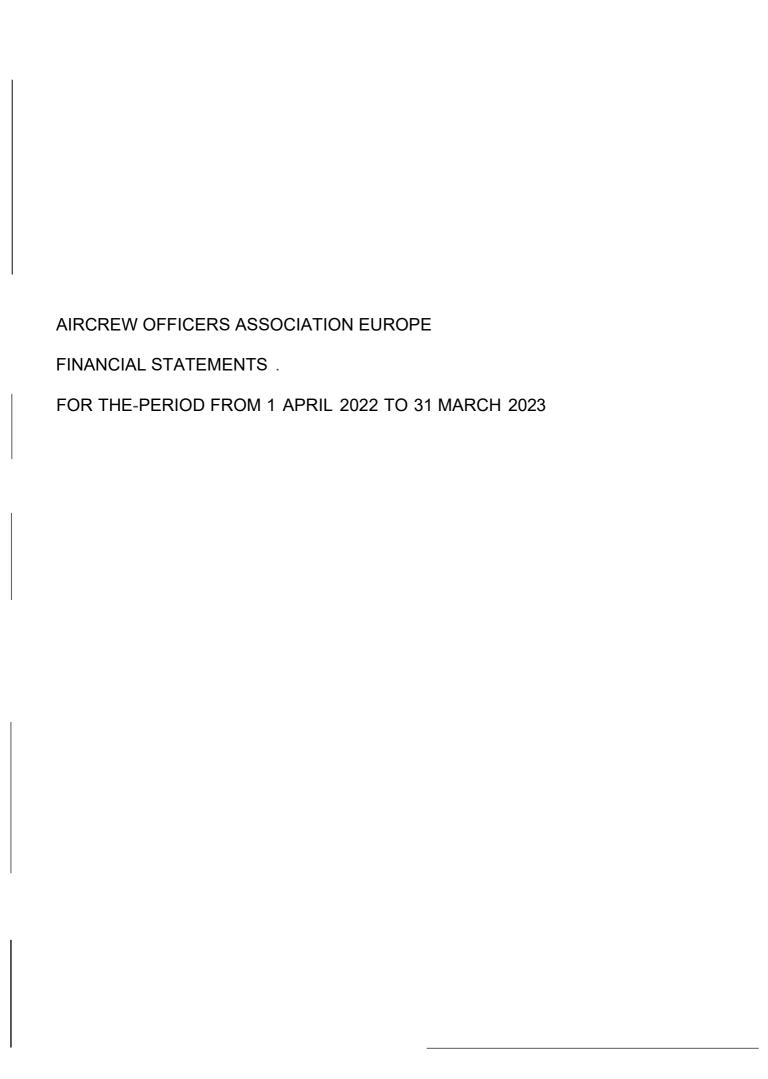
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, iddi ods							0.0	
Date								
Contact n	ame and							
telephone	number	1			50			9
				10 10				

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 it members and secured, so far asis reasonably practicable, that the entries in the register are accurate and up-to-date?

Yes					
If "No" Please	explain below:				
Signature					V
Name	Russell Fry	ett -	2 N N N N N N N N N N N N N N N N N N N		- 536 - 536
Office held	Treasurer a	nd Trustee		. 270	T=3
Date		90 g	1 1 1		 -10



CONTENTS

THE GENERAL COMMITTEE'S REPORT	2
STATEMENT OF RESPONSIBILITIES OF THE GENERAL COMMITTEE	4
CHARTERED ACCOUNTANTS REPORT TO THE MEMBERS OF THE AIRCREW OFFICERS	;
ASSOCIATION EUROPE	5
INCOME STATEMENT	6
STATEMENT OF FINANCIAL POSITION	7
NOTES TO THE FINANCIAL STATEMENTS	8

THE GENERAL COMMITTEE'S REPORT PERIOD ENDED 31 MARCH 2023

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 30S, 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 2022 to 31 March 2023. It should be noted that this annual report covers 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 £22,227.34.

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 £24,216.60 (2022: £79,976.79) for the reporting period ending 31 March 2023.

Our Net Assets stood at £136,943.77 at the end of the reported period, down from £161,160.37.

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: both of these bases have now closed. As a result, as stated in note 1 E) Aircrew Officers Association Europe intend to liquidate the trade union and as such, the financial statements have been prepared on a basis other than that of the going concern basis.

THE GENERAL COMMITTEE'S REPORT PERIOD ENDED 31 MARCH 2023

Committee members during the period

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

	i eriod
Name	Position
Darren Brogden	Chairman
Darrin Adcock	Vice Chairman
Russell Fryett	Secretary and Treasurer
Sean Rugan	Committee member
Tim Slatford	Committee member
Alan Quigley	Committee member

STATEMENT OF RESPONSIBILITIES OF THE GENERAL COMMITTEE PERIOD ENDED 31 MARCH 2023

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: \'\.Ob. 2

CHARTERED ACCOUNTANTS' REPORT TO THE MEMBERS OF THE AIRCREW OFFICERS ASSOCIATION EUROPE PERIOD ENDED 31 MARCH 2023

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 2023 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.

Thompson Jenner LLP
Chartered Accountants

1 Colleton Crescent
Exeter

Devon EX2 4DG

Date:...

INCOME STATEMENT PERIOD ENDED 31 MARCH 2023

			2022/22		2024/22
	Note	£	2022/23 £	£	2021/22 £
OPERATING INCOME					
Membership Subscriptions		22,227.34		116,016.52	
Other income	2	86,812.76	109,040.10	0.00_	116,016.52
OPERATING EXPENDITURE					
Membership activity	3	129,652.98		190,038.13	
Professional costs	4	3,603.72	(133,256.70)	5,955.18	(195,993.31)
NET OPERATING RESULT F	OR THE YE	AR	(24,216.60)	_	(79,976.79)
				•	
NET INCOME		_	(24,216.60)	-	(79,976.79)
NET CHANGE IN FUNDS FOI	R THE YEAR	2	(24,216.60)		(79,976.79)
FUNDS AT 1 APRIL 2022			161,160.37		241,137.16
FUNDS AT 31 MARCH 2023		_	136,943.77	-	161,160.37

The statement of comprehensive income has been prepared on the basis that all operations are continuing. The accounting policies and notes 1 to 8 form part of the financial statements.

STATEMENT OF FINANCIAL POSITION PERIOD ENDED 31 MARCH 2023

	Note	£	2023 £	£	2022 £
CURRENT ASSETS					
Debtors	5	0.00		143.06	
Cash at bank		139,943.77	139,943.77	166,991.35	167,134.41
CURRENT LIABILITIES Creditors	6	_	(3,000.00)	_	(5,974.04)
NET CURRENT ASSETS			136,943.77		161,160.37
NET ASSETS		_	136,943.77	_	161.160.37
Represented by: GENERAL FUNDS		_	136,943.77	_	161,160.37

The accounting policies and notes $1\ {\rm to}\ 10$ 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 ---'-19_-0_{,_.2_____and signed on their behalf by:

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Treasurer

NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED 31 MARCH 2023

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 2022 to 31 March 2023.

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 2022 to 31 March 2023 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 decided to close both of those bases, which resulted in the redundancy of all members. Now that the closures are complete, AOAE intend to liquidate the union and the financial statements have been prepared on a basis other than that of the going concern basis. This basis includes, where applicable, writing the company's assets down to net realisable value. No provision has been made for the future costs of terminating the entity as no such costs were committed at the reporting date.

NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED 31 MARCH 2023

	2023	2022
2 OTHER INCOME	£	£
Refund of 2021 HKAOA service charge	86,812.76	0.00
	86,812.76	0.00
	2023	2022
3 MEMBERSHIP ACTIVITY	£	£
Legal representation	129,652.98	137,716.50
Professional consultation	0.00	51,910.15
Negotiations	0.00	411.48
	129,652.98	190,038.13
4 BANK CHARGES AND ADMINISTRATIVE FEE	2023 £	2022 £
Bank charges and interest	65.36	178.68
Accountancy	3,000.00	5,400.00
Stationery, Printing, Postage, Telephone, etc.	0.00	376.50
Bad debt expense	143.06	0.00
Subscriptions	395.30	0.00
	3,603.72	5,955.18
5 DEBTORS	2023 £	2022 £
Amounts due within one year;	~	~
Trade debtors	0.00	143.06
c energitors	2023	2022 £
6 CREDITORS	£	£
Amounts due within one year; Accruals	3,000.00	5,400.00
Subscription received in advance	0.00	574.04
	3,000.00	5,974.04

NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED 31 MARCH 2023

7 EMPLOYMENT COSTS

None of the Committee 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.

8 PRESENTATION

AOA Europe has prepared financial statements for the period 1 April 2022 to 31 March 2023, comparing information with the past financial period of 1 April 2021 to 31 March 2022.

AIRCREW OFFICERS ASSOCIATION EUROPE
FINANCIAL STATEMENTS
FOR THE PERIOD FROM 1 APRIL 2021 TO 31 MAR 2022

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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.

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

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

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.

Thompson Jenner LLP Chartered Accountants

1 Colleton Crescent

Exeter

Devon EX2 4DG

Date: 3110/22

INCOME STATEMENT PERIOD ENDED 31 MARCH 2022

	Note	£	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 FO	R THE YE	AR	(79,976.79)		29,029.26
NET INCOME			(79,976.79)		29,029.26
NET CHANGE IN FUNDS FOR	THE YEAI	R	(79,976.79)		29,029.26
FUNDS AT 1 APRIL 2021			241,137.16		212,107.90
FUNDS AT 31 MARCH 2022		-	161,160.37		241,137.16

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.

STATEMENT OF FINANCIAL POSITION PERIOD ENDED 31 MARCH 2022

			2022		2021
	Note	£	£	£	£
CURRENT ASSETS					
Debtors	5	143.06		3,439.31	
Cash at bank		166,991.35 _	167,134.41	327,451.50	330,890.81
CURRENT LIABILITIES					
Creditors	6	-	(5,974.04)		(89,753.65)
NET CURRENT ASSETS			161,160.37		241,137.16
NET ASSETS		_	161,160.37	,	241,137.16
Represented by: GENERAL FUNDS			161,160.37		241,137.16

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:		

~ Cinell

Treasurer

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.

NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED 31 MARCH 2022

2 MEMBERSHIP ACTIVITY	2022 £	2021 £
Legal representation	137,716.50	32,761.22
Support services – HKAOA service agreement	0.00	131,642.78
Less: Service Charge Reimbursement from HKAOA	0.00	(46,963.17)
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
	190,038.13	128,937.18
3 EXECUTIVE ACTIVITY	2022 £	2021 £
Executive meetings and professional fees	0.00	363.60
Training	0.00	996.35
	0.00	1,359.95
4 BANK CHARGES AND ADMINISTRATIVE FEE	2022 £	2021 £
Bank charges and interest	178.68	51.96
Accountancy	5,400.00	4,500.00
Stationery, Printing, Postage, Telephone, etc.	376.50	27.00
	5,955.18	4,578.96
5 DEBTORS	2022 £	2021 £
Amounts due within one year;	440.00	0.400.04
Trade debtors	143.06	3,439.31

6 CREDITORS	2022 £	2021 £
Amounts due within one year;	_	_
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
	5,974.04	89,753.65
	2022	2021
7 SURPLUS ON ORDINARY ACTIVITIES	£	£
This is stated after charging:		
Statutory audit fee to auditors	5,400.00	4,500.00

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.