

Creating world class accountants

ANNUAL REPORT & ACCOUNTS 2024



ABOUT US

The Association of International Accountants (AIA) is a leading professional body for accountants and finance professionals with a long-standing reputation for excellence in professional education and a dynamic global membership.

OUR MISSION

AIA is a membership organisation providing world class qualifications, training and services to support accountants throughout their working lives, equipping them with the skills, knowledge and expertise to ensure they are at the forefront of their profession. We act in the public interest and promote and develop the accountancy profession and the interests of our members.

ACTING IN THE PUBLIC INTEREST

AIA protects the public interest by making sure our members, their firms, and our students maintain the highest standards of professional competency and conduct. This is embedded throughout everything we do, from our qualifications, robust membership requirements, supervision and regulation, and our production of research, best practice, and skills guidance.

BELIEVING IN THE POWER OF SMES

We focus on creating world class accountants to work in and serve the SMP and SME sectors, because we believe SMEs are crucial to sustainable growth and employment generation.

OUR VALUES

Integrity – We are transparent, honest, and ethical, holding ourselves and our members to the highest standards of accountability. We act in the public interest, always striving to do the right thing, in the right way, for the right reasons.

Customer First – Our customers are at the heart of everything we do. We are committed to understanding their needs, delivering exceptional service, and building lasting relationships based on trust and satisfaction.

Quality – We are dedicated to delivering excellence in everything we do. We set high standards for our products and services ensuring they embody professionalism, reliability, and innovation.

Collaboration – Together, we achieve more. We foster a culture of collaboration, valuing diverse perspectives, and working as a unified team to accomplish our goals.

Socially Responsible – We recognise our responsibility to the community and the environment. We actively seek ways to make a positive impact, striving to contribute to a sustainable and better world through our actions and decisions.

OUR STRATEGY

OUR VISION

AIA is a leading force in the accountancy profession, providing a strong voice, superior qualifications and unrivalled support for accountants worldwide.

OUR STRATEGIC OUTCOMES

Our goal is to achieve five strategic outcomes which collectively describe what AIA will look like in the future.



Empowered and exceptional people nurtured to achieve shared goals.



Thought leadership driving excellence in all of AIA's activities.



Outstanding student and member outcomes.



Strong global reputation and market position, with diversified revenue streams.



Organisational sustainability, efficiency, and effectiveness.

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PRESIDENT'S MESSAGE

As we reflect on the past year, it is clear that AIA's global strategy is delivering meaningful impact. In a world shaped by rapid change, our ability to lead with insight, agility, and purpose has never been more important. We are not only responding to the evolving needs of our members, we are helping to shape the future of the profession.

Our global reach continues to grow, supported by strong partnerships, strategic advocacy, and a commitment to thought leadership. We have contributed to international policy discussions, championed sustainability standards, and strengthened our voice on issues that matter, from digital transformation to ethical governance. These efforts ensure that AIA qualified professionals are recognised as trusted experts in every region we serve.

We are also investing in the future. By embedding innovation into our operations and expanding access to high quality education, we

are equipping the next generation of accountants with the tools to lead in a digital, sustainable, and inclusive economy. Our work with international bodies, regulators, and educational institutions reflects our belief that global collaboration is essential to progress. Initiatives such as our support for the International Standard on Sustainability Assurance (ISSA) 5000 and our engagement with the UN Sustainable Development Goals demonstrate our commitment to aligning professional excellence with global priorities.

At the heart of our strategy is a belief in the power of community. Whether through our international branches, member networks, or digital platforms, we are building a connected and resilient profession.

The achievements of our members, across sectors, regions, and disciplines, continue to inspire us. Their success is a testament to the strength of AIA's qualifications and the values we uphold. I am proud of what we have accomplished together and confident that, with continued collaboration, we will lead the profession into a future defined by integrity, innovation, and global impact.



Shahram Moallemi
President



CHIEF EXECUTIVE'S STATEMENT

This year has been defined by strategic progress and operational resilience. As the accountancy profession continues to evolve, AIA has remained focused on building a sustainable, agile organisation that empowers people and delivers long-term value to our global community. Our operational strategy is grounded in the belief that investing in people and systems is essential to meeting the challenges of today and the opportunities of tomorrow.

We have made significant strides in strengthening our internal capabilities. Through digital transformation, we have streamlined operations, improved data-driven decision-making, and enhanced the member experience. The expanded use of cloud technologies and improved management reporting have enabled greater collaboration, transparency, and responsiveness across the organisation. These changes are not just about efficiency, they are about creating a culture of continuous improvement and innovation.

Empowering our people has been central to this transformation. We have invested in training, inclusive leadership, and wellbeing initiatives to ensure our team is equipped, supported, and motivated to deliver excellence. Our governance structures have evolved to reflect our commitment to diversity, ethical leadership, and strategic oversight. These efforts are helping us build a high performing, values driven

organisation that is ready to lead in a complex global environment.

Financial resilience remains a cornerstone of our strategy. Through disciplined budgeting and strategic reinvestment, we have maintained a sustainable financial model that supports innovation and growth. This stability allows us to invest in member services, education, and global engagement, ensuring that AIA continues to deliver meaningful impact across regions and sectors.

Looking ahead, we remain committed to aligning our operations with global priorities, including the UN Sustainable Development Goals. Whether through our support for inclusive education, ethical governance, or environmental responsibility, we are building an organisation that not only serves the profession but also contributes to a better world. Thank you to our members, staff, and partners for your continued trust and collaboration.



Philip JJ Turnbull
Chief Executive

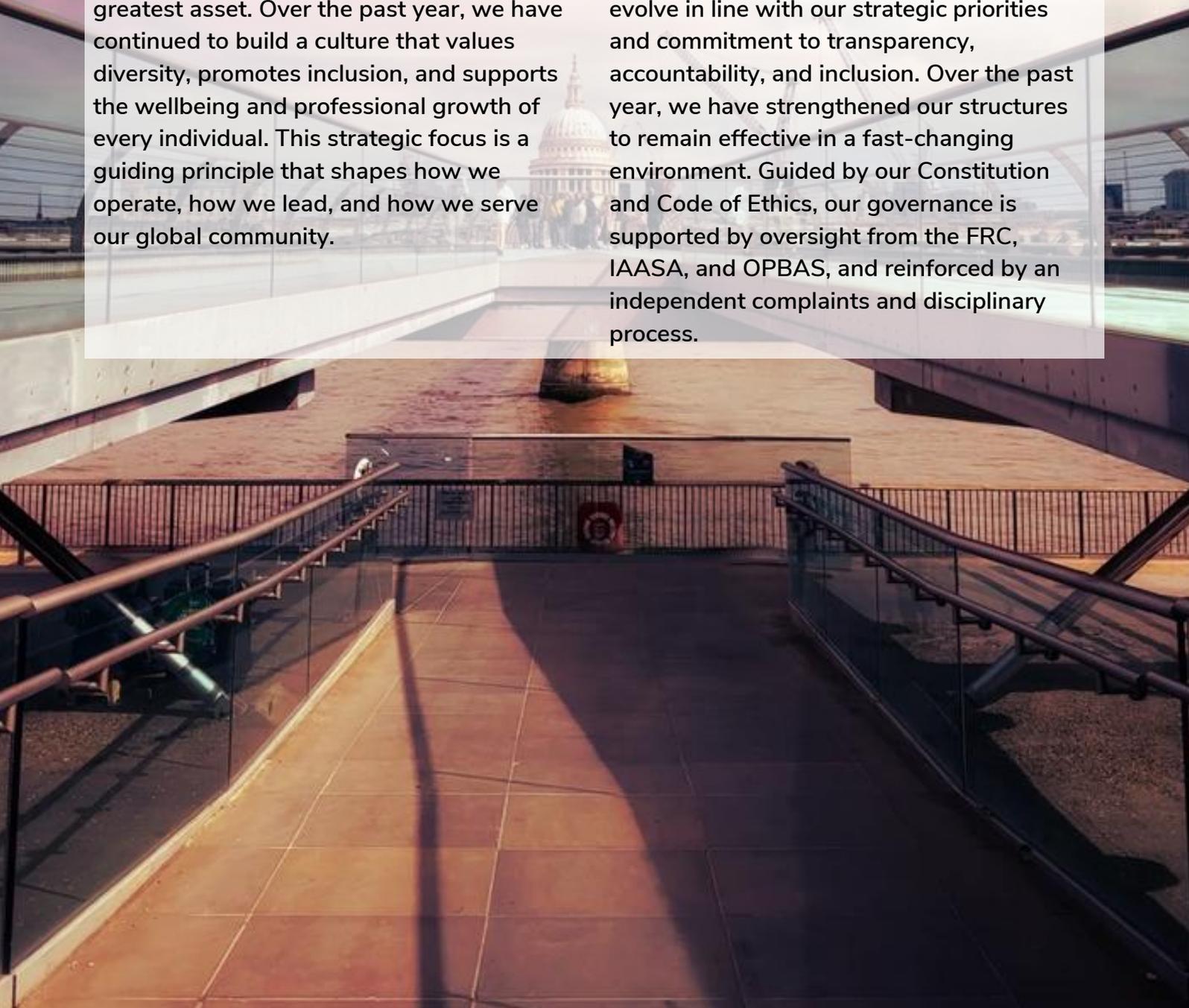


EMPOWERED PEOPLE

We are committed to creating a welcoming and inclusive community where people from all backgrounds can thrive. Our culture values respect, wellbeing, and collaboration, and we actively try to support the mental and physical health of our team. We encourage individuals who are self-driven, ambitious, and passionate about contributing to AIA's success.

At AIA, we recognise that our people are our greatest asset. Over the past year, we have continued to build a culture that values diversity, promotes inclusion, and supports the wellbeing and professional growth of every individual. This strategic focus is a guiding principle that shapes how we operate, how we lead, and how we serve our global community.

AIA's governance framework continues to evolve in line with our strategic priorities and commitment to transparency, accountability, and inclusion. Over the past year, we have strengthened our structures to remain effective in a fast-changing environment. Guided by our Constitution and Code of Ethics, our governance is supported by oversight from the FRC, IAASA, and OPBAS, and reinforced by an independent complaints and disciplinary process.



STRENGTHENING BOARD DIVERSITY AND CAPABILITY

We have continued to build a Council that reflects the diversity of our global membership, with over half of Council members identifying as being from ethnic backgrounds other than white British/Irish, and just under 30% being women. We remain on track to achieve our goal of gender parity, with targeted efforts to attract and retain diverse talent to the Council.

In July 2024 we were delighted to welcome our first female Chief Examiner to join our Exam Board and Qualifications Committee.

The Council has benefited from the continued contributions of lay members, who bring independent perspectives and expertise in areas such as equality, diversity, sustainability, and public service. Their insights have enriched our strategic discussions and helped ensure that our decisions are informed by a broad range of experiences.

We continuously review our governance processes to ensure they remain agile, transparent, and aligned with best practice. In the reporting period, this included strengthening the role of our advisory committees, enhancing reporting mechanisms, and embedding a culture of continuous improvement.

We also expanded our training and development programme for Council and committee members, with a focus on inclusive leadership, ethical governance, and strategic oversight. These initiatives are helping to build a high-performing board that is well-equipped to guide AIA through its next phase of growth.

Ethics and integrity remain central to our governance approach and we have updated our internal policies to reflect evolving expectations around transparency, accountability, and responsible decision-making.

Looking ahead, we will continue to strengthen our governance framework to ensure it supports our mission, reflects our values, and delivers for our members and the public interest.

ATTRACTING AND DEVELOPING DIVERSE TALENT

To ensure the long-term success of the profession, we must attract and retain talent from all backgrounds. This year, we strengthened our partnerships with universities and education providers to promote accountancy as a dynamic and rewarding career path. We've participated in career fairs, delivered guest lectures, and supported student initiatives that showcase the breadth of opportunities within the profession.

We've also continued to offer scholarships and financial support to students from underrepresented backgrounds, helping to remove barriers to entry and create a more level playing field. These efforts are complemented by our focus on storytelling, sharing the journeys and achievements of our students and graduates to inspire the next generation.

PROMOTING EQUITY THROUGH CAMPAIGNS AND AWARENESS

Throughout the year, we've marked key awareness events such as International Women's Day, using these moments to reflect on progress and reaffirm our commitment to equity. Our participation in the #InspireInclusion campaign highlighted the importance of going beyond equal opportunities to create truly inclusive environments where everyone can thrive.

We've also used our platforms to share insights and best practices on diversity and inclusion, both within the profession and beyond. Through articles, webinars, and presentations, we've encouraged dialogue on topics such as unconscious bias, inclusive leadership, and the role of accountants in promoting social responsibility.

We are proud of the strides we've made this year, but we know there is always more to do. Equality, diversity and inclusion are not standalone projects, they are woven into the fabric of who we are and how we operate. As we move forward, we will continue to listen, learn, and lead with purpose.

THOUGHT LEADERSHIP

AIA continues to strengthen the professional standing of our members by actively engaging with international, governmental, educational, and regulatory bodies. Through strategic collaboration and advocacy, we work to ensure our members are recognised, supported, and well-positioned within the global accountancy profession.

Thought leadership is a core strategic focus for AIA, central to raising our profile and showcasing the expertise of our members. By sharing insight and influencing debate, we help shape the future of the profession while reinforcing the value of AIA qualified accountants.

Over the past year, we've contributed to global policy discussions, published expert guidance, and engaged with key stakeholders on issues such as sustainability, ethics, and digital transformation. These efforts have strengthened our voice, supported our members, and positioned AIA as a trusted authority in a rapidly evolving profession.



CHAMPIONING PUBLIC INTEREST AND REGULATORY INTEGRITY

As a Professional Body Supervisor (PBS), AIA has continued to prioritise robust anti-money laundering (AML) compliance, reinforcing our role as a frontline defence against economic crime.

We enhanced our supervisory framework, doubling monitoring reviews and introducing targeted online data collection for low-risk firms. This risk-based approach enabled more effective resource allocation and proportionate oversight.

We also leveraged technology to gain deeper insights into AML risks, supporting more responsive supervision. Our updated Sanctions Handbook introduced a more agile enforcement mechanism, allowing swift responses to breaches and emerging threats.

The Regulatory Oversight Committee remains central to our governance, ensuring our supervisory responsibilities are met with transparency and rigour. We have also initiated a thematic review of Suspicious Activity Reports (SARs) to assess quality and identify areas for further guidance.

Throughout the year, we expanded educational outreach, offering tailored AML training, updated compliance checklists, and practical guidance. This dual focus on enforcement and education underscores our commitment to protecting the public interest and supporting professional excellence.

LEADING ON SUSTAINABILITY AND GREEN FINANCE

Sustainability remains central to our agenda. This year, we supported the implementation of the International Sustainability Standards Board's (ISSB) IFRS S1 and S2 standards, advocating for global consistency in sustainability reporting. We also contributed to consultations on the EU's Corporate Sustainability Reporting Directive (CSRD) and the development of the UK's Green Finance Strategy.

Through our partnership with Net Zero Now, we continue to provide members with tools to measure and reduce their carbon footprint. Our CPD programme has expanded to include practical training on ESG reporting and sustainability assurance, helping members stay ahead of regulatory and market expectations.

SUPPORTING SMES AND SMPS

Small and medium-sized practices (SMPs) and enterprises (SMEs) remain at the heart of our mission. We have worked closely with the European Federation of Accountants and Auditors for SMEs (EFAA) to advocate for proportionate regulation and support for digital transformation. Our participation in the EFAA annual conference and policy consultations ensures that the voice of SMPs is heard at the highest levels. We also continue to promote ethical business practices through our accreditation with the Good Business Charter, reinforcing our support for responsible governance across the SME sector.

ENGAGING GLOBALLY AND COLLABORATING FOR IMPACT

AIA's global influence has grown through active engagement with international bodies such as IFAC and the Commonwealth. We endorsed the Commonwealth Declaration for Gender Equality and contributed to global discussions on ethics, governance, and sustainability. Our presence at key events has allowed us to share insights, build partnerships, and showcase the value of our qualifications and members.

PROMOTING ETHICS AND PROFESSIONALISM

Ethics remains a cornerstone of our work. This year, we joined other leading accountancy bodies in reaffirming the importance of ethical conduct, especially in times of uncertainty. We continue to embed the IFAC Code of Ethics into our qualifications and professional standards, ensuring our members uphold the highest levels of integrity and professionalism.

OUTSTANDING OUTCOMES

AIA continues to embed a customer-focused approach across all areas of our work, enhancing the experience and outcomes for both students and members. This year, we've strengthened our commitment to building a connected, supportive community where we can collaborate to achieve shared goals and drive the profession forward.

Outstanding outcomes are central to AIA's mission of delivering long-term value to our members and students. They reflect our commitment to providing high quality qualifications, lifelong learning opportunities, and meaningful support throughout every stage of their professional journey. By focusing on outcomes, we ensure that our work translates into real-world impact, strengthening the profession, and upholding public trust in accountancy.

This year, we made significant progress in enhancing student and member experiences. We expanded our CPD programme, improved the Achieve Academy learning platform, and strengthened global support through our international Branches and partnerships. From launching new digital learning tools to celebrating the 50th anniversary of our Hong Kong Branch, our efforts have been focused on delivering accessible, relevant, and future-ready support to our global community.

EXPANDING ACCESS TO THE PROFESSION

We remain committed to creating inclusive and accessible pathways into accountancy. Our qualifications are designed to support learners at every stage of their career, from entry-level to advanced professional development. In the reporting period, the AIA Educational and Benevolent Trust awarded four fully funded scholarships to students from the UK and Commonwealth, helping remove financial barriers to professional qualification. We also expanded our outreach to underrepresented groups and promoted flexible study options through AIA Achieve Academy.

MAINTAINING RIGOROUS STANDARDS

Our qualifications continue to meet the highest standards of quality and relevance. With oversight from our Chief Examiner, Exams Board, and Qualifications Committee, we ensure our assessments reflect the evolving needs of the profession. This year, we completed a full syllabus review to ensure alignment with emerging trends in sustainability, digital finance, and AI. Our academic team, drawn from leading universities worldwide, regularly reviews and updates content to align with employer expectations and global best practice.

ENHANCING THE LEARNING EXPERIENCE

AIA Achieve Academy continues to be the foundation of our educational offering, providing a flexible, structured, and technology-driven learning experience for students worldwide. The platform combines expertly curated content with interactive tools to support every stage of the learning journey. In the period, we introduced further enhancements, including improved user navigation and expanded digital resources. Students benefit from a comprehensive suite of features, all designed to deliver high quality outcomes and prepare them for success in a digital-first profession.

SUPPORTING LIFELONG LEARNING

AIA remains committed to empowering members through continuous professional development. We delivered over 40 webinars covering essential topics such as ESG, AI, ethics, and AML and expanded our CPD On Demand service, offering flexible access to recorded sessions, and introduced more region-specific content for members in Malaysia, Hong Kong, and Ireland.

We continued partnerships with Tolley, Instant CPD, and BNAI to ensure high quality, relevant training and an extensive choice for members. Member feedback remained strong, with 98% rating the content as valuable and engaging. Our CPD programme is evolving to meet the changing needs of the profession and support lifelong learning at every stage.

STRENGTHENING GLOBAL SUPPORT

AIA's international presence continues to be a cornerstone of our commitment to supporting members worldwide. Through our Branches and Advisory Committees, we have deepened engagement, expanded professional development opportunities, and strengthened relationships with key stakeholders across regions.

In 2023, the Hong Kong Branch celebrated its 50th anniversary with a landmark event that brought together members, regulators, and partners to reflect on five decades of professional excellence. The Branch also hosted a series of CPD sessions focused on emerging priorities such as ESG reporting and risk management.

AIA's presence in Singapore was marked by active participation in prestigious events, highlighting our engagement with broader economic and policy discussions in the region.

Through these collective efforts, AIA's global network continues to empower members with the tools, knowledge, and connections they need to thrive in a rapidly changing world.

GLOBAL REPUTATION

We are undertaking targeted, high quality activities in key markets to strengthen AIA's brand, while offering agile, innovative and attractive qualifications to meet ever changing market demands.

AIA's global reputation is fundamental to our mission of being a trusted and influential voice in the accountancy profession. It reflects the quality of our qualifications, the integrity of our members, and the strength of our international partnerships. A strong global profile not only enhances recognition for our members but also opens new opportunities for collaboration, influence, and growth across key markets.

In the reporting period, we continued to strengthen our international presence through strategic engagement, high profile events, and targeted communications. We expanded recognition of our qualifications, deepened relationships with global stakeholders, and showcased member excellence through awards and media. These efforts have reinforced AIA's position as a forward-thinking, globally connected professional body.

EXPANDING INTERNATIONAL RECOGNITION

AIA's qualification continued to gain recognition in key global markets. Following endorsement by Beijing Foreign Enterprise Human Resources Service Co Ltd (FESCO), we saw increased interest from employers in China, confirming the value of AIA membership in recruitment and career development. We also remained actively engaged with IFAC and EFAA for SMEs, contributing to global discussions on sustainability reporting, SME regulation, and digital transformation.

Our inclusion in the UK Government's Regulated Professions Register (RPR) in June 2023 further strengthened our visibility and credibility. We also continued to build relationships with national regulators and professional bodies in emerging markets, laying the foundation for future recognition and collaboration.

SHOWCASING MEMBER EXCELLENCE

AIA members continue to demonstrate professionalism, innovation, and ethical leadership across the global accountancy profession. At the 2024 Accounting Excellence Awards, Council Member Dr Peter Ellington and his firm, Triple Bottom Line Accounting, won Small Firm of the Year for their work in sustainability-focused accountancy. Fellow Council Member Gloria Murray was recognised for her firm's innovative client service, and Vice President Linda Richards was shortlisted for Finance Director of the Year for her leadership at Wildstar Films.

Other members also received notable recognition. Arthur Kaliisa was nominated for Newly Qualified of the Year at the PQ Magazine Awards, highlighting the strength of AIA's Achieve Academy. Shabir Djakiodine won Entrepreneur of the Year and was a finalist for Businessman of the Year at the Birmingham Awards, with his firm later reaching the finals of the London SME Business Awards. Beyond accountancy, Lay

Member Ranjana Bell MBE was a finalist for the Lifetime Achievement Award at the National Diversity Awards, recognising her commitment to equality and inclusion.

STRENGTHENING BRAND VISIBILITY

AIA enhanced its brand presence through active participation in major industry events and a growing digital presence. At Accountex London, we hosted a panel on sustainability in practice with Net Zero Now and offered drop-in sessions on carbon reduction strategies for accountancy firms. We also took part in the Accountex Summit North in Manchester and AccountingWEB Live Expo, where we promoted our Sustainability Promise and engaged with prospective members and partners.

Our digital outreach also grew, with LinkedIn remaining a key platform for connecting with members and the wider profession. We used social media to highlight member achievements, share thought leadership, and promote AIA qualifications. Regular updates and insights helped increase visibility and strengthen our global community.

ENHANCING MEMBER ENGAGEMENT

AIA continued to build member engagement through a wide range of publications and digital resources. International Accountant, introduced themed editions with guest editors, offering fresh insights on topics such as artificial intelligence, ethical leadership, and SME resilience. These editions provided timely and relevant content to support members in a changing profession.

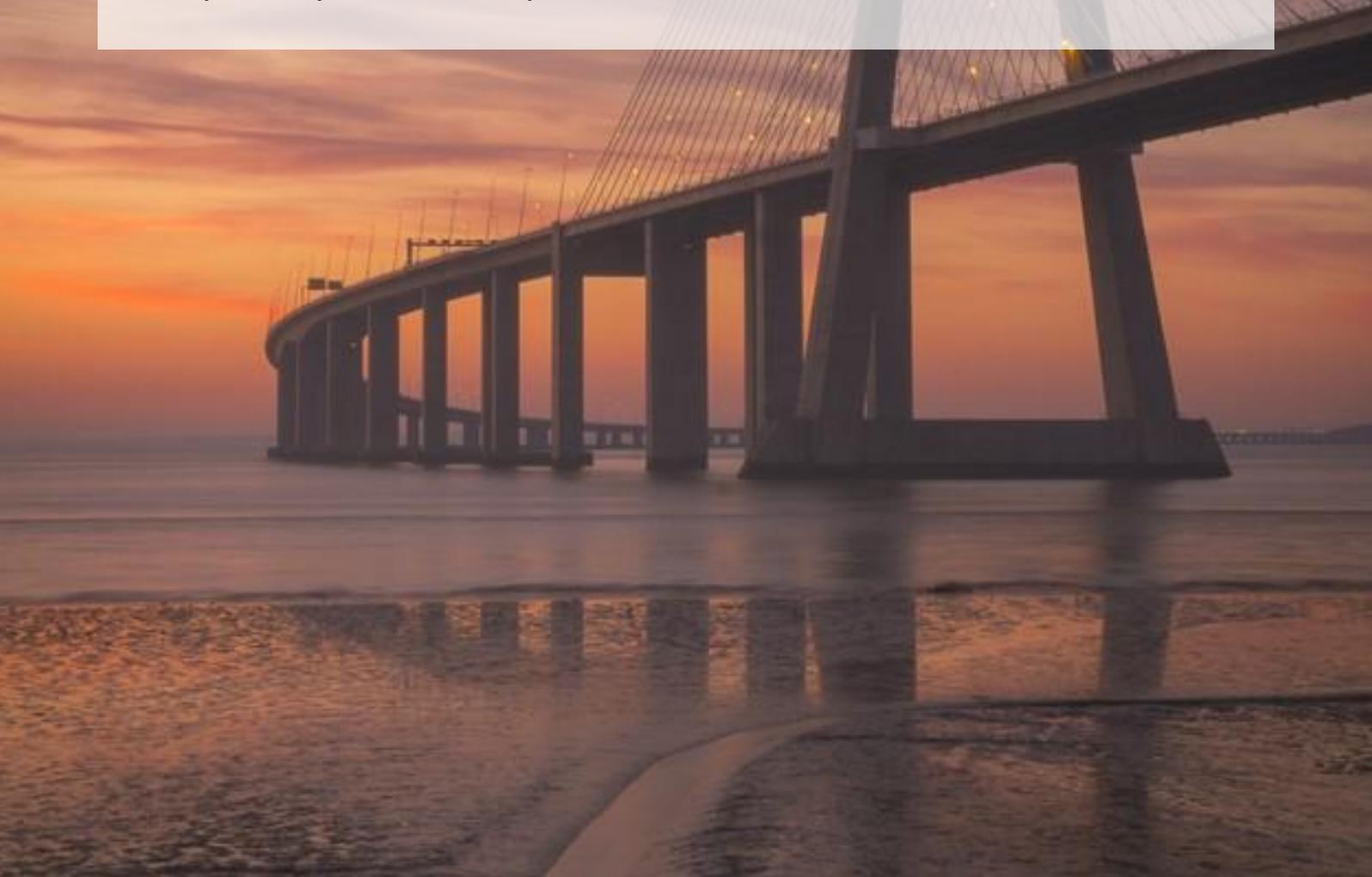
We also enhanced our suite of e-publications, including CPD Focus, In Practice, and Student Focus, to keep members informed and inspired at every stage of their careers. These resources are valued for their practical guidance, accessibility, and relevance, helping members meet CPD requirements and stay ahead in their professional development.

ORGANISATIONAL SUSTAINABILITY

AIA is a technology-driven organisation that prioritises efficiency and effectiveness in delivering value to our members and students. Our sustainable financial model allows us to continually reinvest in our vision, ensuring long-term growth and success.

Organisational sustainability is key to AIA's long-term success. It helps us stay agile, resilient, and responsive to the changing needs of our members, stakeholders, and society. By embedding sustainability into our operations, governance, and strategy, we not only secure our future but also support a fairer, more inclusive, and environmentally responsible global economy. This commitment reflects our values and our role as a responsible professional body.

We continued to strengthen our sustainability by advancing digital transformation, improving efficiency, and reinforcing financial resilience. We expanded our use of Microsoft 365 to support data-driven decisions and better collaboration. We also deepened our alignment with the UN Sustainable Development Goals, particularly in education, gender equality, and economic inclusion.



DRIVING IMPACT THROUGH INNOVATION AND INSIGHT

We continued to harness technology to build a more agile and responsive organisation. The expanded use of Microsoft 365 has streamlined workflows, improved collaboration, and enhanced access to real-time insights. These tools have enabled faster, more informed decision-making and helped us respond more effectively to member needs and industry developments.

Our improved management reporting structure has strengthened cross-functional collaboration and accountability. By embedding key performance indicators (KPIs) into strategic planning, we can better track progress, identify areas for improvement, and allocate resources efficiently, ensuring we deliver measurable value to members and students.

STREAMLINING FOR PERFORMANCE AND PURPOSE

Operational efficiency remains central to our sustainability strategy. Over the past year, we conducted targeted reviews of internal processes to reduce waste, eliminate inefficiencies, and improve productivity across departments. These efforts included refining workflows, automating routine tasks, and enhancing internal communications. As a result, we have been able to optimise service delivery, reduce turnaround times, and ensure that our support to members and students is timely, relevant, and impactful. This continuous improvement approach helps us remain agile and responsive in a fast-changing professional environment.

FINANCIAL RESILIENCE FOR A SUSTAINABLE FUTURE

We maintained a disciplined, forward-looking approach to financial management, ensuring AIA remains well-positioned for long-term sustainability. Through careful budgeting, strategic investment, and responsible resource allocation, we have upheld a robust financial model that supports innovation and growth.

This financial resilience has enabled us to reinvest in key initiatives, such as digital transformation, member services, and educational programmes, that align with our mission and deliver lasting value to our global community.

ALIGNING WITH GLOBAL GOALS FOR A BETTER TOMORROW

AIA remains committed to ethical and sustainable practices. Our work is guided by the United Nations Sustainable Development Goals (SDGs) and the values of the Commonwealth. In 2023/2024, we continued to align our initiatives with these global priorities.

Our members contribute to these goals by advising businesses, promoting ethical financial management, and supporting inclusive economic development. Through collaboration and advocacy, we are helping to build a fairer, more sustainable future.

EMPOWERING PEOPLE AND COMMUNITIES

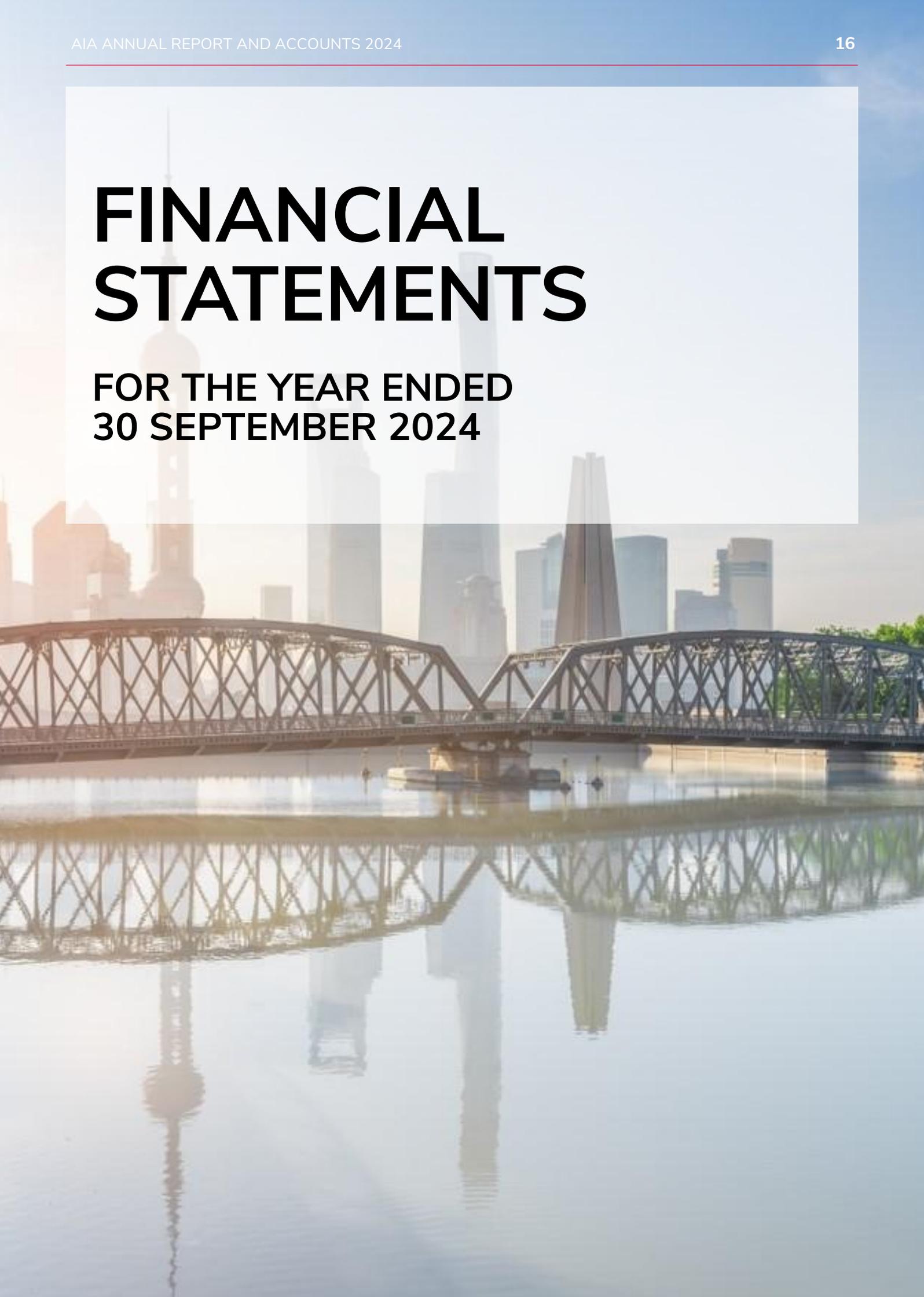
The AIA Educational and Benevolent Trust supports the profession by funding scholarships, academic prizes, and hardship assistance. Governed by a dedicated board of trustees, the Trust helps aspiring accountants access education and supports members in need.

Four new scholarships were awarded through the Trust, offering full financial support to students from the UK and Commonwealth. These scholarships are life-changing opportunities that reflect AIA's commitment to equal opportunity and the development of future leaders in accountancy and audit.

AIA was proud to continue supporting the Great North Air Ambulance Service (GNAAS) as our chosen charity. Through staff-led fundraising initiatives, we contributed to the vital work of GNAAS, which provides life-saving emergency services across Northern England.

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
30 SEPTEMBER 2024**



DIRECTORS' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The directors present their annual report and financial statements for the year ended 30 September 2024.

PRINCIPAL ACTIVITIES

The principal activity of the company continued to be that of an accountancy Recognised Qualifying Body (RQB).

DIRECTORS

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

H G McCormack
 P M Ford
 S Moallemi
 V C Carpenter
 M Chow
 G A Josephakis
 S E K Ganu
 G R Murray
 L M F Richards
 L D Bradley (Resigned 8 January 2025)
 R Hossain
 Dr D Shah
 J D Froggett (Resigned 6 December 2024)
 Dr P Ellington
 S Jandu
 R Bell
 K S Jong (Resigned 8 January 2025)
 K S Robinson

FINANCIAL INSTRUMENTS

The company has a bank loan which is interest bearing and which is secured on the company's freehold property. The applicable loan interest rates are linked to movements in the bank base rates. Interest rate risk with regard to unfavourable interest rate movements is not considered to be material to the financial statements due to the arrangements in place.

AUDITOR

In accordance with the company's articles, a resolution proposing that Robson Laidler Accountants Limited be reappointed as auditor of the company will be put at a General Meeting.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors 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 company and of the surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the company website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

STATEMENT OF DISCLOSURE TO AUDITOR

So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

SMALL COMPANIES EXEMPTION

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board



.....
S Moallemi
Director

Date: 30 May 2025
.....

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE ASSOCIATION OF INTERNATIONAL ACCOUNTANTS

OPINION

We have audited the financial statements of The Association of International Accountants (the 'company') for the year ended 30 September 2024 which comprise the income and expenditure account, the balance sheet, the statement of changes in equity and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 September 2024 and of its deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the*

financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other

information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration

specified by law are not made; or

- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF DIRECTORS

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Based on our understanding of the company, we identified that there were principal risks of non-compliance with laws and regulations central to the company's operations due to the oversight of the Financial Reporting Council (FRC) with regard to the company's status as a Recognised Qualifying Body for audit in the UK. We also considered those laws and regulations that have a direct impact on the financial statements of the company such as the Companies Act 2006 and UK tax legislation.

Audit procedures performed by the engagement team included:

- Review of the FRC review reports;
- Discussions with UK directors and key management including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Evaluation and testing of the operating effectiveness of management's controls designed to prevent and detect irregularities;
- Reviewing relevant meeting minutes;
- Identifying and testing journal entries based on risk criteria;
- Testing transactions entered into outside of the company's normal course of business.

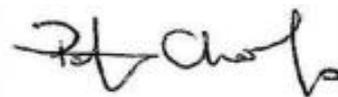
There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it. Also the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting

from error, as fraud may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

USE OF OUR REPORT

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
 Peter Charles BSc FCA (Senior Statutory Auditor)
 For and on behalf of Robson Laidler Accountants
 Limited
 Statutory Auditor

Date: 30 May 2025

Fernwood House
 Fernwood Road
 Jesmond
 Newcastle upon Tyne
 Tyne and Wear
 NE2 1TJ
 United Kingdom

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	2024 £	2023 £
Turnover		1,520,019	1,538,541
Administrative expenses		(1,655,540)	(1,557,953)
Other operating income		35,000	5,600
Exceptional operating costs	3	(490)	(3,658)
Operating deficit		(101,011)	(17,470)
Interest receivable and similar income		21,044	14,111
Interest payable and similar expenses		(14,293)	(12,772)
Gain/(loss) on revaluation of investments		22,114	38,007
(Deficit)/surplus before taxation		(72,146)	21,876
Tax on (deficit)/surplus	5	(2,134)	(1,288)
(Deficit)/surplus for the financial year		(74,280)	20,588

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	6		1,048,952		1,061,787
Current assets					
Stocks		7,718		8,840	
Debtors	7	833,915		605,284	
Investments	8	221,475		177,341	
Cash at bank and in hand		832,896		895,131	
			<u>1,896,004</u>		<u>1,686,596</u>
Creditors: amounts falling due within one year	9	<u>(1,256,678)</u>		<u>(952,134)</u>	
Net current assets			<u>639,326</u>		<u>734,462</u>
Total assets less current liabilities			<u>1,688,278</u>		<u>1,796,249</u>
Creditors: amounts falling due after more than one year	10		<u>(189,414)</u>		<u>(223,105)</u>
Net assets			<u>1,498,864</u>		<u>1,573,144</u>
Reserves					
Income and expenditure account			<u>1,498,864</u>		<u>1,573,144</u>
Members' funds			<u>1,498,864</u>		<u>1,573,144</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 30 May 2025 and are signed on its behalf by:



S Moallemi
Director

Company Registration No. 00264086 (England and Wales)

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Income and expenditure £
Balance at 1 October 2022	1,552,556
Year ended 30 September 2023:	
Surplus and total comprehensive income for the year	20,588
	<hr/>
Balance at 30 September 2023	1,573,144
Year ended 30 September 2024:	
Surplus and total comprehensive income for the year	(74,280)
	<hr/>
Balance at 30 September 2024	1,498,864
	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. ACCOUNTING POLICIES

COMPANY INFORMATION

The Association of International Accountants is a private company limited by guarantee incorporated in England and Wales. The registered office is Staithes 3, The Watermark, Metro Riverside, Newcastle upon Tyne, Tyne and Wear, NE11 9SN.

1.1 ACCOUNTING CONVENTION

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in UK sterling which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 TURNOVER

Turnover is recognised at the fair value of the consideration received or receivable. The policies adopted for the recognition of turnover are as follows;

Subscription Income

(i) The subscription year commences on 1 October in each financial year when the annual subscription is due for the year ending 30 September of the following year.

(ii) Subscription income is recognised on a straight line basis over the term of the subscription period.

Subscription income not recognised in the income and expenditure account under this policy is carried forward as deferred income in the balance sheet.

Sale of goods

Turnover from the sale of merchandise is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the company and the costs incurred in respect of the transaction can be measured reliably. This is usually on despatch of the products.

Rendering of services

When the outcome of a transaction can be estimated reliably, turnover from the supply of examinations, courses and certificates is recognised by reference to the stage of completion at the balance sheet date. Stage of completion is measured by reference to the date of examination, the date of the course and the date of award of certificate. Where the outcome cannot be measured reliably, turnover is recognised only to the extent of the amount recognised that is recoverable.

1. ACCOUNTING POLICIES (CONTINUED)

1.3 TANGIBLE FIXED ASSETS

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	Not provided
Office equipment	Straight line over 5 years
Computer software	Straight line over 5 years
Computer equipment	Straight line over 5 years
E-books	Straight line over 4 years

Freehold land is not depreciated.

In the opinion of the directors, the estimated residual value of the freehold building at the end of its useful economic life is expected to be greater than its current carrying value in the accounts and so no depreciation has been charged.

1.4 CURRENT ASSET INVESTMENTS

Investments in equities are shown at fair (market) value.

The investments are valued by an investment managers, having due regard to latest dealings, professional valuation, asset values and other appropriate financial information.

The fair value movement credited/(debited) to the profit and loss for the year is £22,114 (2023 £38,007).

1.5 IMPAIRMENT OF ASSETS

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss.

1.6 STOCKS

Stock consists of membership certificates, promotional material and goods for resale, namely study manuals and medallions valued at the lower of cost and net realisable value. Provision is made for obsolete stock as appropriate.

1.7 LOANS AND BORROWINGS

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

1. ACCOUNTING POLICIES (CONTINUED)

1.8 TAXATION

Taxation for the year comprises current and deferred tax. Tax is recognised in the income and expenditure account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current and deferred taxation assets and liabilities are not discounted.

Current tax

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of timing differences.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

1.9 PROVISIONS

Provisions are recognised when the company has a legal or constructive present obligation as a result of a past event, it is probable that the company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in surplus or deficit in the period in which it arises.

1.10 EMPLOYEE BENEFITS

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 RETIREMENT BENEFITS

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1. ACCOUNTING POLICIES (CONTINUED)

1.12 FOREIGN EXCHANGE

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

1.13 DEBTORS AND CREDITORS RECEIVABLE/PAYABLE WITHIN ONE YEAR

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

1.14 OVERSEAS BRANCHES

It should be noted that the funds of the branches in Hong Kong, Singapore and Malaysia are not included in these financial statements. The branches are separately constituted and act independently in the day to day management of their affairs. Only in the unlikely event of a dissolution of a branch would its remaining accumulated funds be returned to AIA and be brought to account in its financial statements.

2. JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities at the date of the financial statements. If, in the future, such estimates and assumptions, which are based on management's best judgement at the date of the financial statements, deviate from the actual circumstances, the original estimates and judgements will be modified as appropriate in the year in which the circumstances change.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

The estimated useful lives of tangible fixed assets

The estimated residual value of the freehold property at the end of its useful economic life

3. EXCEPTIONAL ITEM

	2024	2023
	£	£
Expenditure		
Regulatory professional fees	490	3,658
	<u>490</u>	<u>3,658</u>

The above item includes non-recurring expenditure on professional fees relating to the AIA's dealings with various regulatory authorities in the UK and other parts of the world.

4. EMPLOYEES

The average monthly number of persons (including directors) employed by the company during the year was:

	2024	2023
	Number	Number
Total	<u>18</u>	<u>16</u>

5. TAXATION

	2024 £	2023 £
Current tax		
UK corporation tax on profits for the current period	2,134	1,288

6. TANGIBLE FIXED ASSETS

	Freehold Property £	Office equipment £	Computer software £	Computer equipment £	E-books £	Total £
Cost						
At 1 October 2023	1,030,302	21,762	87,992	40,938	104,520	1,285,514
Additions	-	-	-	3,880	-	3,880
At 30 September 2024	1,030,302	21,762	87,992	44,818	104,520	1,289,394
Depreciation and Impairment						
At 1 October 2023	1,932	19,265	73,881	24,129	104,520	223,727
Depreciation charged in the year	-	1,081	7,080	8,554	-	16,715
At 30 September 2024	1,932	20,346	80,961	32,683	104,520	240,442
Carrying amount						
At 30 September 2024	1,028,370	1,416	7,031	12,135	-	1,048,952
At 30 September 2023	1,028,370	2,497	14,111	16,809	-	1,061,787

Included in the cost of freehold property is land of £215,021 (2023 £215,021) which is not depreciated.

7. DEBTORS

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	494,113	391,702
Other debtors	1,078	13,633
Prepayments and accrued income	338,724	199,949
	833,915	605,284

8. CURRENT ASSET INVESTMENTS

	2024 £	2023 £
Listed investments	221,475	177,341

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans	36,968	37,123
Trade creditors	459,949	347,491
Corporation tax	2,134	1,288
Other taxation and social security	16,390	16,175
Other creditors	9,934	9,934
Accruals and deferred income	731,303	540,123
	<u>1,256,678</u>	<u>952,134</u>

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts	189,414	223,105
Amounts included above which fall due after five years are as follows:		
Payable by instalments	<u>71,543</u>	<u>94,614</u>

11. SECURED LIABILITIES

Bank loans secured on the company's freehold property are £206,381 (2023 £230,227).

12. MEMBERS' LIABILITY

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

13. CAPITAL COMMITMENTS

Amounts contracted for but not provided in the financial statements:

	2024	2023
	£	£
Acquisition of tangible fixed assets	<u>48,750</u>	<u>-</u>

14. RELATED PARTY TRANSACTIONS**Remuneration of key management personnel**

	2024	2023
	£	£
Aggregate compensation	<u>121,097</u>	<u>121,097</u>

Transactions with related parties

During the year the company entered into the following transactions with related parties:

During the period the company charged a fee of £5,000 (2023 £5,000) to the AIA Benevolent and Educational Trust for administrative costs. At the year end an amount of £54,837 (2023 £39,678) was owed to the company by the trust and an amount of £13,142 (2023 £3,702) was owed by the company to the trust.

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	2024		2023	
	£	£	£	£
Turnover				
Subscriptions and fees receivable		1,520,019		1,538,541
Other operating income				
Sundry receipts		35,000		5,600
Administrative expenses				
Wages and salaries	642,163		583,121	
Social security	60,570		56,149	
Staff pension costs defined contribution	29,486		27,926	
Council and committee expenses	11,056		7,167	
Practice monitoring and visits/AML	56,892		49,736	
Rent, rates and insurance	33,053		30,299	
Heat, light and cleaning	21,686		15,767	
Repairs and renewals	86,746		97,450	
Examinations	303,517		280,185	
Branch network	35,436		92,938	
Legal and professional fees	71,901		49,774	
Audit fees	13,106		13,164	
Bank charges	58,288		47,305	
Printing, stationery and advertising	15,658		18,521	
Public relations	122,598		104,041	
Postage and telephone	12,778		17,388	
Miscellaneous expenses	63,891		50,147	
Depreciation	16,715		16,875	
		(1,655,540)		(1,557,953)
Exceptional items				
Regulatory professional fees	(490)		(3,658)	
		(490)		(3,658)
Operating deficit		(101,011)		(17,470)

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024
(CONTINUED)

	2024		2023	
	£	£	£	£
Interest receivable and similar income				
Bank interest receivable	11,232		3,851	
Dividends receivable	9,812		10,260	
		21,044		14,111
Interest payable and similar expenses				
Mortgage interest	13,657		11,887	
Other interest	636		885	
		(14,293)		(12,772)
Other gains and losses				
Gain on revaluation of investments		22,114		38,007
(Deficit)/surplus before taxation		<u>(72,146)</u>		<u>21,876</u>

KEY PERSONNEL

CHIEF EXECUTIVE/SECRETARY

Philip JJ Turnbull

EXECUTIVE TEAM

Chief Operating Officer

Nicola Perry

Director of Policy and Regulation

David Potts

Director of Sales and Marketing

Carl Jepson

Secretary to the Council

Doreen Bland

BANKERS

Barclays Bank plc

1 Churchill Place, London, E14 5HP, United Kingdom

SOLICITORS

Lee Bolton Monier-Williams

1 The Sanctuary, Westminster, London, SW1P 3JT, United Kingdom

AUDITORS

Robson Laidler Accountants Ltd

Fernwood House, Fernwood Road, Jesmond, Newcastle upon Tyne, NE2 1TJ, United Kingdom

LOCATIONS

AIA HEAD OFFICE

Staithe 3, The Watermark, Metro Riverside, Newcastle upon Tyne, NE11 9SN, United Kingdom

Registered number: 00264086 (England and Wales)

BRANCHES

AIA UK Beijing Representative Office

Beijing | China

Hong Kong SAR Branch

Kowloon | Hong Kong SAR

Cyprus Branch

Limassol | Cyprus

Ireland Branch

Dublin | Ireland

Ghana Branch

Accra | Ghana

Malaysia Branch

Seremban | Malaysia

Greece Branch

Athens | Greece

Singapore Branch

Toa Payoh | Singapore



AIA  **THE ASSOCIATION
OF INTERNATIONAL
ACCOUNTANTS**

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