

**TRUST PAYMENTS LTD**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**20. Trade and other payables (continued)**

**Company**

	<b>31 December 2021 £</b>	<b>31 December 2020 £</b>
Trade payables	2,762,099	907,343
Payables to related parties	30,770,094	17,113,287
Other payables	245,244	254,564
Accruals	11,084,670	1,417,663
<b>Total financial liabilities, excluding loans and borrowings, classified as financial liabilities measured at amortised cost</b>	<b>44,862,107</b>	<b>19,692,857</b>
Other payables - tax and social security payments	221,242	131,888
<b>Total trade and other payables</b>	<b>45,083,349</b>	<b>19,824,745</b>
Less: current portion - trade payables	(2,762,099)	(907,343)
Less: current portion - payables to related parties	(30,770,094)	(17,113,287)
Less: current portion - other payables	(466,486)	(386,452)
Less: current portion - accruals	(7,300,904)	(1,417,663)
<b>Total current portion</b>	<b>(41,299,583)</b>	<b>(19,824,745)</b>
<b>Total non-current position</b>	<b>3,783,766</b>	<b>-</b>

Amounts payable to group undertakings are unsecured, interest free and repayable on demand.

Included in non-current accruals is £3,783,766 of deferred consideration due within 1-2 years.