

Scottish Artists Union

Financial Statements

For the year ended 31 March 2022

Scottish Artists Union

Financial Statements

For the year ended 31 March 2022

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Scottish Artists Union

Office Bearers and Executive Committee Members For the year ended 31 March 2022

Office Bearers

Lynda Graham	President
BD Owens	Vice President
Helen de Main	Secretary (resigned 23 September 2021)
Tamara Rogovic	Secretary (appointed 22 February 2022)
Angela Batheja	Treasurer (resigned 24 April 2021)
Olivier Julien	Treasurer (appointed 24 April 2021)
Shona MacNaughton	Minute Secretary (appointed 26 November 2021)

Executive Members

Fadzai Mwakutuya	Hamburgh
Saskia Singer	
Rosa Moxham	
Steven Hollingsworth	(appointed 28 August 2021)
Sasha Saben Callaghan	(appointed 28 August 2021)
Tamara Rogovic	(appointed 28 August 2021)

Scottish Artists Union

Report of the Executive Committee to the Members of the Scottish Artists Union

Overview

Membership Growth

In December 2021 the union achieved 2000 members for the first time in the union's history. Membership numbers continued to rise and, whilst welcome, this has had an impact on staff capacity and the voluntary work required by the Executive Committee.

The notable increase in graduate members during March 2022, is due to Glasgow School of Art supporting 100 graduates to become union members for 1 year. An increase was also supported through changes to the Membership Criteria.

Total membership numbers on 1 April 2021 = 1643.

- Full members: 1400
- Associate members: 198
- Graduate members: 45

Total membership numbers on 31 March 2022 = 2087.

- Full members: 1655
- Associate members: 275
- Graduate members: 157

AGM 2021

On the 2 August 2021 we held our 2021 AGM. This was held online due to ongoing Covid-19 restrictions. The AGM was inquorate, therefore the motion on proposed membership fee increases was allocated to an Extraordinary General Meeting (EGM). A second motion was deemed unconstitutional as the proposer was in absentia.

A third motion was proposed by the EC, to review the union's membership criteria, this work to be carried out by a working group. The motion was passed with 13 votes in favour and 2 abstentions. As the AGM was inquorate, the vote on membership criteria review was ratified by the EC and ordinary members at a following EC meeting.

The formal AGM business was followed by an interesting online talk and discussion by the London based women's collective Seeing Red.

Following decisions taken at the AGM, the EGM took place on the 12 December 2021. to discuss the following motion:

"This Union resolves to increase the Membership Fee by £12.00 per year, which would bring the new annual fee to £72.00 (an increase of £1.00 per month, per member), this is necessary for the long-term stability and sustainability of the union."

Alongside the discussion, we set up an online voting system open to members with Full voting rights (Full members). There was a lively online discussion, and the EC and staff were able to respond to members' questions. The voting then opened at the end of the EGM and was open for one week. When the votes closed the following results were announced: 92.7% of those who voted, supported the motion and the motion was carried. (230 Votes for Yes: 17 Votes for No: with 1 Abstention). The new membership fees came into operation on the 1 April 2022.

Scottish Artists Union

Report of the Executive Committee to the Members of the Scottish Artists Union (continued)

Overview (continued)

Membership Criteria changes – a working group developed a set of revised and expanded membership criteria based on member and sector consultation and feedback. The proposal to review the criteria, including reviewing the ‘fields of practice’, was passed by the AGM with minor amendments. This change enabled members to move from Associate to Full member status – thus supporting greater engagement in the union as Full members have the right to vote at AGM’s and EGM’s. The move also supported recruitment, as membership criteria is now clearer and covers a broader range of creative disciplines within the visual and applied arts sector.

Membership Queries

Since the start of the pandemic the union has received a substantial increase in the number of members contacting us for individual support and advice. Issues range from employment and contractual issues; copyright; insurance and membership queries. There were 90 enquiries answered directly by SAU during this period, and 80 enquiries were dealt with by Thompsons solicitors through their legal support helpline. The union staff and President undertook more complex case work, and this has had a significant impact on our capacity.

Learning Programme summary

In May 2021 we recruited a new Learning Organiser for Lowlands & Uplands, Ben Callaghan. Responding to the challenges and unpredictability of Covid-19 our programme during this period was delivered entirely online.

Seven courses were funded by Scottish Union Learning made up of 26 online sessions covering Menopause, Instagram for Artists, Self Employed Artists’ Tax Returns, Gaelic Visual Art, as well as the series: *Let’s Get Organised*, *One Shared Owner* featuring six artist-led organisations and *School of Survival* featuring authors from ‘Culture is Bad for You’ and ‘The Illustrated Freelancers Guide’. In addition, 18 video resources were made available to members.

We also secured income from the STUC’s Fair Work Leadership & Equalities Fund to run an introductory series of three online training sessions for the Executive Committee and Sub-Group members to develop and design a Rep structure for our Union. In addition to the core learning programme, we were able to run a series of monthly *Solidarity Sessions* from October 2021 where we discussed workers conditions. During this period, we had 655 participants in the Learning Programme.

Subgroup Development

In collaboration with Exec and Staff teams, our members have further developed the activities of the Climate & Sustainability Subgroup and the Intersectional (anti-oppression) Subgroup. These two Subgroups run regular discussions, have developed project based Working Groups, have hosted several talks and attended events including COP 26 Fringe events and demonstrations. In February 2022, the LGBTQ+ Pride Working Group and the Climate & Sustainability Subgroup co-organised an online event for LGBTQ+ History Month, featuring Layla Roxanne Hill ‘In Conversation’ with Star Catherine Feliz. Our established operational Subgroups (‘Finance’ and ‘Staffing’) continue to meet on a regular basis.

STUC and Creative Industries Affiliate Unions

We continue to work closely alongside the Creative Industries Affiliate Unions group within the STUC. Our regular campaign planning meetings continue, and we also meet regularly with Scottish Government representatives through this forum. Issues covered include Fair Work; Covid Recovery; Financial support for the sector, post Brexit impacts.

Report of the Executive Committee to the Members of the Scottish Artists Union (continued)

STUC and Creative Industries Affiliate Unions (continued)

We attended 16 meetings of this group and met with Culture Minister Jenny Gilruth MSP, attended the Cross-Party Group on Culture and Communities and in September we attended the Call for Evidence on Culture Funding at the Scottish Parliament.

Consulting our membership

In April 2021 we undertook a joint workforce survey with Scottish Contemporary Arts Network (SCAN) to gauge the ongoing impact of Covid-19 on the visual arts sector. Undertaken by independent company Ruthless Research, the survey demonstrated the significant negative impact of the pandemic on our members' income and professional practice. The data and evidence provided us with useful information with which to lobby the Scottish Government and share with sector bodies.

Fair Work and Union Rep Development

We continue to develop of focus on Fair Work and in June 2021 we launched our template Fair Work contracts with an event attended by Philip Hannay of Cloch solicitors. During this time, we also submitted a funding application to support the development of a pilot Fair Work Rep training programme. This involved us establishing a positive relationship with TUC Education in Scotland and Glasgow City College. We were also funded by the Scottish Union Learning (SUL) Equalities and Leadership Fund to undertake training with staff and EC working with NEON trainers to explore models and ideas for the development of a rep structure for the union.

Artist Run Spaces Research

The survey and research were paused due to the pandemic, however in 2021 we were able to resume work on the survey, research and associated workshops and events. Led by freelance staff, the reference group and the Learning Programme staff, workshops were developed in collaboration with artist run spaces/organisations. One Shared Owner workshops were developed with members of: GAADA, Shetland, Transmission, Glasgow, Generator, Dundee, Narture, Ayrshire, Deveron Projects, Aberdeenshire, Rhubhaba, Edinburgh, Embassy, Edinburgh.

Glasgow School of Art: Graduate Prizes, memberships and events

Working with colleagues at Glasgow School of Art (GSA) and funded by Friends of Glasgow School of Art (FoGSA), 5 graduates were awarded a graduate membership of SAU. This scheme will be repeated next year, and the aim is to expand this opportunity. We are grateful to FoGSA for their support with this new initiative.

In addition, our President also chaired the GSA Student Showcase/Side Hustle event and our Learning Programme staff delivered 'First Steps to being a Creative Practitioner' to GSA 4th year students. We were pleased to have further support from GSA through the funding of 100 graduates in the Fine Art Department to take up union membership for 1 year. Union representatives also attended the 'Teach Out' at GSA which was part of supporting the UCU Strike activities.

Finances

The Scottish Artists Union's principal source of funding is through membership subscriptions, which cover core overheads, core staff salaries, campaigning and membership benefit costs.

A successful funding bid to Scottish Union Learning allows us to carry out our ambitious Learning Programme across two financial years. Restricted grants of £74,470 in 2021-2022 and £75,293 in 2022-2023 cover staff costs of our two Learning Team staff and the programme delivery costs.

Scottish Artists Union

Report of the Executive Committee to the Members of the Scottish Artists Union (continued)

Finances (continued)

We were also successful in gaining £4,650 from Scottish Union Learning for Fairwork, Leadership & Equalities training and £9,947 from STUC Modernisation Fund to part-fund the development of a Rep structure within SAU.

The union also applied for and received unrestricted £3,000 Discretionary Funding from Glasgow City Council and £23,000 Cultural Organisations and Venue Relief Fund.

Scottish Artist Union's designated workplace pension scheme continues to be with Now Pensions.

Auditors Geoghegans were agreed to provide services to the 31 March 2022, year-end with accountancy services provided by Alterledger.

New AR21 submission instructions and deadlines enforced by the Trades Union Regulatory body, the Certification Officer means that Geoghegans are unable to continue with this service provision and as such the Finance sub-committee are in the process of researching new auditors. We would like to convey our thanks to Geoghegans for their services to the union.

Also, to note, in the next financial year The Certification Office will also be implementing a Levy across Trade Unions and initial indications show that this will be a fee of up to 2.5% of the Unions annual income.

The finance sub-committee, (Treasurer, President, Finance Manager and other union members) continue to provide regular scrutiny of the day-to-day finances, reporting to the Executive committee each month.

Scottish Artist's Union Executive Members recognise their responsibility to ensure that the union has sufficient reserves to fund present and future liabilities. The union's policy is to aim to hold a minimum of three months' operating and contingency costs in reserves in unrestricted income. Executive Members agree to review this policy on an annual basis at the start of each financial year. The unrestricted Discretionary and Relief funding has allowed us to start rebuilding our depleted reserves bringing our cash reserves to £17,440 at March 2020. We envisage that it will take a further two years to build up and reach the cash reserves aim laid out in our Reserves Policy.

Staffing

We ran an external recruitment for the post of Learning Officer for the Lowlands and Uplands area (LUPS). We had a positive response and drew up a shortlist of 6 interviewees. This post is funded by Scottish Union Learning (SUL) with match funding from SAU. The successful candidate was Ben Callaghan, and he/they began in the role in July 2021. Our Membership Administrator, Meg Held began maternity leave in February 2022 and will return in Autumn 2022.

Covid-19 continues to have an impact on staff and EC workload as events and projects resume in person and the requirement to also maintain and develop an online presence.

In January 2022 we held a hybrid Reflection and Strategy meeting at Edinburgh Printmakers for staff and the Executive Committee.

Executive Committee changes are referenced elsewhere in this report. We would like to convey thanks to all the committee members for their ongoing commitment and particularly to those committee members who stood down from their positions as office bearers during this period.

Scottish Artists Union

Report of the Executive Committee to the Members of the Scottish Artists Union

Statement of Responsibilities

The Executive Committee are responsible for preparing the financial statements in accordance with applicable law and regulations. The Constitution requires the Executive Committee to prepare the financial statements for each year. The Executive Committee have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice. The financial statements are required by law to give a true and fair view of the state of affairs of the Union and of the surplus or deficit of the Union for that period. In preparing those financial statements, the Executive Committee are required to:

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

The Executive Committee are responsible for keeping proper accounting records, for safeguarding the assets of the Association and for taking steps for the prevention and detection of fraud and other irregularities. So far as the Executive Committee is aware, there is no relevant audit information of which the Union's Auditor is unaware. Additionally, the Executive Committee have taken all necessary steps that they ought to have taken to make themselves aware of all relevant audit information and to establish that the Auditor is aware of that information.

Irregularity Statement

A Member who is concerned that some irregularity may be occurring, or have occurred, in the conduct of the financial affairs of the Union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct. The Member may raise such concern with such one or more of the following as it seems appropriate to raise it with; the Officials of the Union, the Trustees of the property of the Union, the Auditor or Auditors of the Union, the Certification Officer (who is an independent Officer appointed by the Secretary of State) and the police.

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

Lynda Graham
President



For and on behalf of the Scottish Artists Union

19 August 2022

Scottish Artists Union

Independent Auditor's Report to the Members of the Scottish Artists Union

Opinion

We have audited the financial statements of the Scottish Artists Union for the year ended 31 March 2022 which comprise the income and expenditure account, balance sheet 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 union's affairs as at 31 March 2022, and of its incoming resources and application of resources, including its income and expenditure, 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 Trade Union and Labour Relations (Consolidation) Act 1992 (amended).

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 charity 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 executive committee's 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 union'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 trustees 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 executive committee's annual report⁴, other than the financial statements and our auditor's report thereon. The executive committee is responsible for the other information contained within the annual report⁴. 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.

Scottish Artists Union

Independent Auditor's Report to the Members of the Scottish Artists Union

Responsibilities of the executive committee

As explained more fully in the executive committee's responsibilities statement, the executive committee is 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 it determines 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 executive committee are responsible for assessing the union'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 executive committee either intends to liquidate the union 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 identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures to respond to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we consider the following:

- The nature of the industry, control environment and business performance of the charity
- The results of our enquires with management and the executive committee about their own identification and assessment of the risks of irregularities
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we consider the opportunities and incentives that may exist within the union for fraud. In common with all audits under ISAs (UK), we perform specific procedures to respond to the risk of management override and inappropriate income recognition.

We also obtain an understanding of the legal and regulatory environment in which the union operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements and those which may be fundamental to the union's ability to operate. The key laws and regulations we considered in this context included the Trade Union and Labour Relations (Consolidation) Act 1992.

Scottish Artists Union

Independent Auditor's Report to the Members of the Scottish Artists Union

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the union's members, as a body, in accordance with the rules of the union. Our audit work has been undertaken so that we might state to the union'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 union and the union's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Marshall
For and on behalf of Geoghegans
Chartered Accountants and Statutory Auditors
6 St Colme Street
Edinburgh
EH3 6AD

19 August 2022

Scottish Artists Union

Income and Expenditure Account For the year ended 31 March 2022

	Notes	2022 £	2021 £
Income			
Subscription received	1b	110,820	92,260
Grants received		93,993	44,841
Covid-19 funding		26,000	-
Other income	1c	611	14
		<u>231,424</u>	<u>137,115</u>
Total income			
		<u>231,424</u>	<u>137,115</u>
Expenditure			
<i>Development work/projects:</i>			
Annual conference costs		2,892	678
Publicity and marketing		10,337	3,640
Research and project expenses		29,401	10,780
		<u>42,630</u>	<u>15,098</u>
<i>Administration:</i>			
Telephone, print, post and stationery		1,379	3,235
Rent, rates and insurance		23,514	18,631
Travelling expenses	1d	736	344
Executive freelance fees	1e	6,410	25,478
Subscriptions		4,634	3,567
Accountancy fees		9,840	8,280
Administration fees		-	6,300
Audit fee		1,542	1,434
Legal and professional fees		-	250
Bank charges		3,383	2,648
Wages and staff training		98,509	59,175
Website costs		3,094	755
Other expenses		1,590	1,082
Depreciation		931	689
		<u>155,562</u>	<u>131,868</u>
Total expenditure		<u>198,192</u>	<u>146,966</u>
Surplus/(Deficit) for the year		<u>33,232</u>	<u>(9,851)</u>

There are no recognised gains or losses other than the surplus for the year, and no acquisitions or discontinued operations in the year.

Scottish Artists Union

Balance Sheet

For the year ended to 31 March 2022

	Notes	£	2022 £	2021 £
Tangible Fixed Assets	2		3,679	1,711
Current assets				
Debtors	3	37,175		26,387
Cash at bank and in hand		<u>51,729</u>		<u>39,763</u>
		88,904		66,150
Creditors: falling due within one year	4	<u>(28,590)</u>		<u>(37,100)</u>
Net current assets			<u>60,314</u>	<u>29,050</u>
Net assets			<u>63,993</u>	<u>30,761</u>
Funds				
General fund	5		<u>63,993</u>	<u>30,761</u>

Approved on behalf of the Board and authorised for issue on 19 August 2022.



Lynda Graham
President

Scottish Artists Union

Notes to the Financial Statements

For the year ended to 31 March 2022

1. Accounting policies

a. 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') as applicable to entities 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 sterling, which is the functional currency of the Union. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

b. Subscription income

The majority of subscriptions are received in monthly instalments and most subscription income therefore relates to the year in which it was received. A proportion of subscription income – largely consisting of subscriptions paid annually rather than monthly – relates to future financial periods, and is therefore treated as deferred income and included in "Creditors falling due within one year".

c. Interest income

Interest income is recognised when it is probable that it will be received by the Union and the amount can be measured reliably. £11 of interest was received in the current year.

d. Travel expenses

Executive Members are voluntary and do not receive any remuneration but are entitled to reimbursement of reasonable expenses incurred while travelling on behalf of the Union. During the year 1 Executive Member was reimbursed expenses totalling £6 (2021: 3 Executive Members reimbursed expenses totalling £128).

e. Executive freelance fees

Executive Committee members are remunerated for duties out with their remit i.e. line management of staff, recruitment interviews, attending conferences. During COVID-19 an increased demand on the union meant that it was agreed to partially remunerate Executive Committee Members for all the additional time they contributed to the union during these extraordinary times. Additional work included COVID-19 related meetings with the Scottish Government, the STUC and sector bodies e.g. Creative Scotland.

f. Fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated by the straight-line method to write off the cost of fixed assets over their estimated useful lives at the following rates:

Computer Equipment	20% per annum straight line
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Scottish Artists Union

Notes to the Financial Statements For the year ended to 31 March 2022

1. Accounting policies (continued)

g. Debtors

Debtors are recognised at the settlement amount due.

h. Cash

Cash at bank and in hand indicates cash and highly liquid short term deposits with a maturity of three months or less.

i. Creditors and provisions

Creditors and provisions are recognised where the Union has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors and provisions are normally recognised at their settlement amounts.

j. Financial instruments

The Union only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k. Pension

The Union contributes to employees' individual pension plans. The amounts charged in the income and expenditure account represent contributions made during the financial year.

2 Tangible Fixed Assets

**Computer
Equipment
£**

Cost:

At 1 April 2021 3,446

Additions 2,899

At 31 March 2022 6,345

Accumulated depreciation:

At 1 April 2021 1,735

Charge for the year 931

At 31 March 2022 2,666

Net book value at 31 March 2022 3,679

Net book value at 31 March 2021 1,711

Scottish Artists Union

Notes to the Financial Statements For the year ended to 31 March 2022

3. Debtors	2022	2021
	£	£
Trade debtors	27,444	13,816
Prepayments	9,504	12,344
Other debtors	227	227
	<u>37,175</u>	<u>26,387</u>
4. Creditors falling due within one year	2022	2021
	£	£
Trade creditors	5,304	5,666
Accruals and deferred income	17,097	29,642
Other creditors	1,367	527
Subscriptions received in advance	4,281	1,080
Pension	541	185
	<u>28,590</u>	<u>37,100</u>
5. General funds	2022	2021
	£	£
At 1 April 2021	30,761	40,612
Surplus/(deficit) for the year	<u>33,232</u>	<u>(9,851)</u>
At 31 March 2022	<u>63,993</u>	<u>30,761</u>

6. Employees

The average number of employees in the year was 7 (2021: 5).

7. Related party transactions

During the year, 8 (2021: 7) Executive Members received freelance fees and expenses amounting to £10,868 (2021: £25,478).