

## Notes to the consolidated financial statements

### 19 Financial instruments by category

Set out below is a comparison by category of carrying values and fair values of all of the Group's financial assets and financial liabilities as at 31 March 2009 and 31 March 2008.

31 March 2009

Notes	Amortised cost £m	Derivatives and other items at fair value £m	Held for trading £m	Available-for-sale £m	Total carrying value £m	Fair value £m
Available-for-sale financial assets (including held for sale)	18	-	-	39	39	39
Trade and other receivables	23	687	-	-	687	687
Cash and cash equivalents	34	434	-	-	434	434
Derivative financial instruments – assets	20	-	69	178	247	247
Borrowings	29	(1 187)	(465)	-	(1 652)	(1 753)
Derivative financial instruments – liabilities	20	-	(116)	(224)	(340)	(340)
Trade and other payables	28	(522)	-	-	(522)	(522)
<b>Total</b>		<b>(588)</b>	<b>(512)</b>	<b>39</b>	<b>(1 107)</b>	<b>(1 208)</b>

31 March 2008

Notes	Amortised cost £m	Derivatives and other items at fair value £m	Held for trading £m	Available-for-sale £m	Total carrying value £m	Fair value £m
Available-for-sale financial assets	18	-	-	15	15	15
Trade and other receivables	23	623	-	-	623	623
Cash and cash equivalents	34	165	-	-	165	165
Derivative financial instruments – assets	20	-	52	259	311	311
Borrowings	29	(851)	(367)	-	(1 218)	(1 283)
Derivative financial instruments – liabilities	20	-	(46)	(251)	(297)	(297)
Trade and other payables	28	(472)	-	-	(472)	(472)
<b>Total</b>		<b>(535)</b>	<b>(361)</b>	<b>8</b>	<b>(873)</b>	<b>(938)</b>

Trade and other receivables presented above excludes £41 million (2008 – £63 million) relating to prepayments.

Trade and other payables presented above excludes £27 million (2008 – £43 million) of deferred income relating to Transitional Aid.