

## Notes to the consolidated financial statements

### 18 Trade and other receivables (continued)

Movements in the provision for impairment of trade receivables were as follows:

	2007 £m	2006 £m
At 1 January	4.4	4.0
Charge for year	3.3	2.5
Amounts written off	(0.9)	(0.1)
Unused amounts reversed	(2.6)	(2.0)
	<b>4.2</b>	<b>4.4</b>

As at 31 December, the analysis of trade receivables that were past due but not impaired is as follows:

	Total £m	Neither past due nor impaired £m	Past due but not impaired			
			0 – 3 months £m	4 – 6 months £m	7 – 12 months £m	More than 12 months £m
<b>2007</b>	<b>245.9</b>	<b>197.4</b>	<b>42.7</b>	<b>5.8</b>	–	–
2006	221.4	181.2	36.0	4.2	–	–

### 19 Cash at bank and in hand

	2007 £m	2006 £m
Cash at bank and in hand	<b>0.8</b>	9.7

Cash at bank earns interest at floating rates based on daily bank deposit rates. The fair value of cash is the same as the carrying amount above.

### 20 Trade and other payables

	2007 £m	2006 £m
<b>Current</b>		
Trade payables	56.5	47.5
Other payables	83.3	59.7
Other taxes and social security	64.2	57.0
Gross amounts due to customers on construction contracts	2.1	2.2
Accruals and deferred income	338.4	273.9
Deferred consideration payable	12.4	9.1
	<b>556.9</b>	<b>449.4</b>
<b>Non-current</b>		
Accruals and deferred income	9.2	0.8
	<b>9.2</b>	<b>0.8</b>

Trade payables are non-interest bearing and are normally settled on terms agreed with suppliers.

### 21 Construction contracts

Presented in the table below are disclosures with regard to the Group's property consultancy business where the provision, as a sub-contractor, is architectural, structural or another service that results in the construction of a new asset.

	2007 £m	2006 £m
Contract revenue recognised in relation to construction contracts in the year	<b>107.8</b>	70.5
Aggregate costs incurred and recognised profits (less losses) to date	<b>112.9</b>	101.0
Gross amount due from customers for construction contracts	11.1	9.3
Gross amount due to customers on construction contracts	2.1	2.2