

Notes to the consolidated annual financial statements continued

Rm	2018	2017
14. Trade and other receivables		
Trade receivables	9 801	9 397
Prepayments	2 404	2 054
Accrued income	2 056	2 079
Value-added tax	24	51
Operating lease receivables	592	219
Derivative financial assets	67	108
Other	599	486
	15 543	14 394
Timing		
Non-current	724	905
Current	14 819	13 489
	15 543	14 394
Doubtful receivable allowance included above:		
The Group's trade receivables are stated after allowances for doubtful receivables based on management's assessment of creditworthiness, an analysis of which is as follows:		
1 April	(725)	(1 103)
Foreign currency translation differences	(67)	306
(Charged to)/reversed from profit or loss	(73)	48
Utilised	39	24
31 March	(826)	(725)
Trade receivables are carried at cost which normally approximates fair value due to short-term maturity. Generally no interest is charged on trade receivables.		
Included within derivative financial assets:		
At fair value through profit or loss, classified as held for trading:		
Fair value hedges:		
Foreign exchange forward contracts	16	72
Firm commitment asset – fair value hedge	51	36
	67	108

The fair value of foreign exchange forward contracts is determined with reference to quoted market prices for similar instruments, being the mid forward rates as at the reporting date. The Group designates certain forward exchange contracts as fair value hedges to hedge its exposure to variability in the fair value that is attributable to changes in foreign exchange rates.