

23. Trade and other payables

	Note	2019 \$ million	2018 \$ million
Current			
Trade payables		24.6	12.9
Payments received on account ¹		2.3	1.0
Other taxes and social security costs		4.6	3.7
Other payables		1.5	1.0
Accruals ¹		49.3	43.2
Government grants ¹	24	1.8	1.3
		84.1	63.1
Non-current			
Other payables ²		0.8	4.4
Government grants ²	24	0.2	1.0
		1.0	5.4
		85.1	68.5

Notes

1. In 2018, government grants of \$0.4 million and \$0.9 million were included within payments received on account and accruals, respectively. These have been reclassified to government grants.
2. In 2018, government grants of \$1.0 million were included within other payables. These have been reclassified to government grants.

Trade payables are non-interest bearing and are normally settled on 30 to 60-day terms. Other payables are non-interest bearing.

The Directors consider that the carrying amount of trade payables approximates their fair value.

24. Government grants

The following government grants are included within trade and other payables:

	2019 \$ million	2018 \$ million
At 1 January	2.3	2.6
Received during the year	0.3	0.1
Released to the income statement	(0.6)	(0.4)
At 31 December	2.0	2.3
	2019 \$ million	2018 \$ million
Current	1.8	1.3
Non-current	0.2	1.0
	2.0	2.3

Government grants have been received to accelerate and support research and development in the vulnerability of global navigation satellite systems and other high technology projects.