

## NOTES TO THE ANNUAL ACCOUNTS

## STATEMENT 8

## 15. FINANCIAL INSTRUMENTS

## 15.1 Types of Financial Instruments

The carrying amounts of financial assets and liabilities presented in the Balance Sheet relate to the following measurement categories.

	Non-Current				Current			
	Investments		Other Assets		Cash and Investments		Debtors	
	31 March 2024 £'000	31 March 2023 £'000	31 March 2024 £'000	31 March 2023 £'000	31 March 2024 £'000	31 March 2023 £'000	31 March 2024 £'000	31 March 2023 £'000
<b>Financial Assets</b>								
<b>Amortised Cost</b>								
Investments	281	285	-	-	173	35,532	-	-
Debtors	-	-	-	-	-	-	14,563	8,069
Cash and Cash Equivalent	-	-	-	-	28,195	32,579	-	-
<b>Assets Held at FVOCI</b>								
Equity	292	292	-	-	-	-	-	-
<b>Total Financial Assets</b>	<b>573</b>	<b>577</b>	<b>-</b>	<b>-</b>	<b>28,368</b>	<b>68,111</b>	<b>14,563</b>	<b>8,069</b>
Assets not defined as financial instruments	-	-	-	-	-	-	33,701	31,631
<b>Total</b>	<b>573</b>	<b>577</b>	<b>-</b>	<b>-</b>	<b>28,368</b>	<b>68,111</b>	<b>48,264</b>	<b>39,700</b>

	Non-Current				Current			
	Borrowing		Other Liabilities		Borrowing		Creditors	
	31 March 2024 £'000	31 March 2023 £'000	31 March 2024 £'000	Restated 31 March 2023 £'000	31 March 2024 £'000	31 March 2023 £'000	31 March 2024 £'000	31 March 2023 £'000
<b>Financial Liabilities</b>								
<b>Amortised Cost</b>								
Borrowing	(588,641)	(578,641)	-	-	(79,337)	(69,205)	-	-
Creditors	-	-	-	-	-	-	(2,633)	(4,916)
PFI and Financial Lease Liabilities	-	-	(68,416)	(72,436)	-	-	(4,015)	(4,232)
<b>Total Financial Liabilities</b>	<b>(588,641)</b>	<b>(578,641)</b>	<b>(68,416)</b>	<b>(72,436)</b>	<b>(79,337)</b>	<b>(69,205)</b>	<b>(6,648)</b>	<b>(9,148)</b>
Pensions Assets and Liabilities recognised in the Balance Sheet	-	-	(20,040)	(20,672)	-	-	-	-
Short-term Creditors	-	-	-	-	-	-	(81,320)	(83,555)
<b>Total</b>	<b>(588,641)</b>	<b>(578,641)</b>	<b>(88,456)</b>	<b>(93,108)</b>	<b>(79,337)</b>	<b>(69,205)</b>	<b>(87,968)</b>	<b>(92,703)</b>

## Investments in equity instruments designated at fair value through other comprehensive income

The council designates the following equity as fair value through other comprehensive income: -

	25,000 Nominal Shares @ £1 £'000	Fair Value £'000	Change in Fair Value during 2023/24 £'000	Dividends £'000
<b>Lothian Buses</b>	25	292	-	13