

8 Property, plant and equipment Continued

	Land and buildings £m	Fixtures, fittings, plant and equipment £m	Total £m
Cost			
At 1 January 2023	645.3	1,299.2	1,944.5
Exchange adjustments	(29.0)	(78.3)	(107.3)
Additions	65.4	116.1	181.5
Disposals	(48.1)	(64.1)	(112.2)
Businesses acquired (note 10)	0.8	1.4	2.2
At 31 December 2023	634.4	1,274.3	1,908.7
Accumulated depreciation			
At 1 January 2023	315.8	934.3	1,250.1
Exchange adjustments	(15.0)	(59.5)	(74.5)
Charge for the year	65.6	90.4	156.0
Impairments	-	2.6	2.6
Disposals	(34.6)	(60.5)	(95.1)
At 31 December 2023	331.8	907.3	1,239.1
Net book value at 31 December 2023	302.6	367.0	669.6

Fixtures, fittings, plant and equipment include assets in the course of construction of £41.7m at 31 December 2023 (2022: £33.6m), mainly comprising laboratories under construction. These assets will not be depreciated until they are available for use.

The net book value of land and buildings comprised:

	2023 £m	2022 £m
Freehold	47.7	56.6
Leasehold	254.9	272.9
Total	302.6	329.5

Contracts for capital expenditure which are not provided in the financial statements amounted to £7.2m (2022: £7.4m).

We have specifically reviewed our portfolio of freehold properties (total 2023 net book value of £47.7m (2022: £56.6m)) to consider whether there are indications of material impairment arising from the potential physical risks arising from climate change. We have not impaired any assets this year as a result of this exercise.

As a result of the Group's cost reduction programme initiated in 2022, there were individual fixtures, fittings, plant and equipment assets no longer in use which resulted in an impairment of £2.6m (2022: £2.4m), with the cost recognised in SDI as a restructuring cost (see note 3).

The net book value of the right-of-use asset for leases comprised:

	Land and buildings £m	Other £m	Total £m
At 1 January 2022	240.3	26.5	266.8
Cost movement in year	63.1	4.9	68.0
Depreciation movement in year	(33.9)	(3.3)	(37.2)
Net book value at 31 December 2022	269.5	28.1	297.6
	Land and buildings £m	Other £m	Total £m
At 1 January 2023	269.5	28.1	297.6
Cost movement in year	(0.1)	4.7	4.6
Depreciation movement in year	(18.1)	2.5	(15.6)
Net book value at 31 December 2023	251.3	35.3	286.6

For lease liabilities, interest expenses on lease liabilities and cash outflows for leases, refer to note 14; for expense relating to short-term leases and leases of low-value assets, refer to note 4.

Other leases include motor vehicles, office equipment and fixtures and fittings.