

# Notes to the financial statements

## 19 Payables

### Trade and other payables

	Group 2009 £m	Group 2008 £m	Company 2009 £m	Company restated <sup>1</sup> 2008 £m
<b>Current</b>				
Trade payables	1,728	1,703	-	-
Amounts due to Group entities	-	-	3,479	3,324
Other payables	508	329	10	10
Accruals and deferred income	252	248	-	-
	<b>2,488</b>	<b>2,280</b>	<b>3,489</b>	<b>3,334</b>
<b>Non-current</b>				
Amounts due to Group entities	-	-	2,037	1,803
Accruals and deferred income	92	89	-	-
	<b>92</b>	<b>89</b>	<b>2,037</b>	<b>1,803</b>

<sup>1</sup> The restatement of certain comparative amounts is explained in note 2 on page 52.

The Group's policy on payment of creditors is to agree terms of payment prior to commencing trade with a supplier and to abide by those terms on the timely submission of satisfactory invoices.

Deferred income relates to the accounting for leases with fixed rental increases and lease incentives on a straight-line basis over the term of the lease.