

Note 37 Financial Instruments

	unaudited				restated			
	Non-Current		Current		Non-Current		Current	
	31 March 2023 £'000	31 March 2022 £'000	31 March 2023 £'000	31 March 2022 £'000	31 March 2023 £'000	31 March 2022 £'000	31 March 2023 £'000	31 March 2022 £'000
Borrowings								
Financial liabilities	67,657	67,128	6,836	0	67,657	67,128	6,836	0
Accrued Interest		0	2	0		0	2	0
Financial liabilities at amortised cost (1)	67,657	67,128	6,838	0	67,657	67,128	6,838	0
Total included in borrowings	67,657	67,128	6,838	0	67,657	67,128	6,838	0
Other Liabilities								
Finance lease liabilities	7,629	8,153	536	507	7,629	8,153	536	507
Total other liabilities	7,629	8,153	536	507	7,629	8,153	536	507
Payables								
Financial liabilities at amortised cost (1)	956	1,015	16,875	23,551	956	1,015	16,875	23,551
Total payables	956	1,015	16,875	23,551	956	1,015	16,875	23,551
Investments								
Loans and receivables (principal amount)	0	0	14,000	13,000	0	0	14,000	13,000
+ Accrued interest	0	0	220	22	0	0	220	22
Loans and receivables at amortised cost (1)	0	0	14,220	13,022	0	0	14,220	13,022
Total investments	0	0	14,220	13,022	0	0	14,220	13,022
Receivables								
Loans and receivables	72	79	6,549	3,801	72	79	4,228	3,801
Total receivables	72	79	6,549	3,801	72	79	4,228	3,801

Financial Assets

	31 March 2023		31 March 2022		31 March 2023		31 March 2022	
	Carrying amount £'000	Fair value £'000	Carrying amount £'000	Fair value £'000	Carrying amount £'000	Fair value £'000	Carrying amount £'000	Fair value £'000
Short term investments	14,000	14,220	13,000	13,022	14,000	14,220	13,000	13,022
Short term debtors	6,549	6,549	3,801	3,801	4,228	4,228	3,801	3,801
Long term debtors	72	72	79	79	72	72	79	79
Total Assets	20,621	20,841	16,880	16,902	18,300	18,520	16,880	16,902

Financial Assets

RESTATED Note Added

	Non-Current				Current				Total
	Investments		Debtors		Investments		Debtors		
	31st	31st	31st	31st	31st	31st	31st	31st	
	March	March	March	March	March	March	March	March	
	2022	2023	2022	2023	2022	2023	2022	2023	2023
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Fair value through Profit and Loss	0	0	0	0	0	0	0	0	0
Amortised Cost	0	0	79	72	13,022	14,220	3,801	4,228	18,520
Total Financial Assets	0	0	79	72	13,022	14,220	3,801	4,228	18,520

Financial Liabilities

	Non-Current				Current				Total
	Borrowings		Creditors		Finance Lease		Creditors		
	31st	31st	31st	31st	31st	31st	31st	31st	
	March	March	March	March	March	March	March	March	
	2022	2023	2022	2023	2022	2023	2022	2023	2023
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Fair value through Profit and Loss	0	0	0	0	0	0	0	0	0
Amortised Cost	(75,281)	(75,284)	(1,015)	956	(507)	(536)	(23,551)	(16,875)	(91,739)
Amortised Cost Lease									
Total Financial Liabilities	(75,281)	(75,284)	(1,015)	956	(507)	(536)	(23,551)	(16,875)	(91,739)
Non-Financial Liabilities	0	0	0	0	0	0	(285)	(287)	(287)
Total	(75,281)	(75,284)	(1,015)	956	(507)	(536)	(23,836)	(17,162)	(92,026)