

Notes to the consolidated financial statements
continued

19. Trade and other receivables

In millions of EUR	2006	2005
Trade receivables due from associates and joint ventures	22	29
Trade receivables	1,388	1,435
Other amounts receivable including current part loans to customers	369	218
Derivatives	47	11
Prepayments and accrued income	91	94
	1,917	1,787

At 31 December 2006 trade receivables are shown net of an allowance for doubtful debts of €241 million (2005: €251 million). The impairment loss recognised in the current year was €39 million (2005: €69 million), included in expenses for raw materials, consumables and services.

20. Cash and cash equivalents

In millions of EUR	2006	2005
Bank balances	894	354
Call deposits	480	231
Cash and cash equivalents	1,374	585
Bank overdrafts	(747)	(351)
Cash and cash equivalents in the statement of cash flows	627	234

Heineken has set up a notional Euro cash pool in 2006. The main Eurozone subsidiaries participate in this cash pool. The structure facilitates interest and balance compensation of cash and bank overdrafts. This notional pooling does not meet the strict set-off rules under IFRS, and as a result the cash and bank overdraft balances must be reported 'gross' on the balance sheet. On a 'netted' pro forma basis cash and cash equivalents and overdraft balances would have been €401 million lower, resulting in €973 million cash and cash equivalents and €346 million bank overdraft balances.

21. Assets classified as held for sale

In millions of EUR	2006	2005
Property, plant and equipment	41	–

Assets classified as held for sale represent land and buildings following the commitment of Heineken to a plan to sell the land and buildings. Efforts to sell the assets have commenced and a sale is expected in 2007.