21. TRADE AND OTHER PAYABLES

	2020 R'm	2019 R'm
Under current liabilities:		
Trade payables	**1 858**	1 631
Accruals	**1 468**	1 590
Employee-related payables	**1 152**	943
Value added tax	**218**	102
Deferred income	**15**	44
Other payables[1]	**435**	353
Balance at 30 September	**5 146**	4 663
Under non-current liabilities:		
Accruals	**45**	–
Employee-related payables	**11**	7
Deferred income	**3**	17
Other payables	**30**	27
	89	51

[1] *The largest balance included in other payables relates to debtors balances in credit.*

The employee-related payables represent:
- the employee benefits payable to revenue tax authorities as well as medical aid and provident fund payment obligations at year-end;
- the pro rata portion of a 13th cheque that is payable to employees annually in terms of their employment contracts, accrued annual leave and a performance bonus scheme payable in November.

22. PROVISIONS

	Property and operational related R'm	Employee related R'm	Total R'm
Balance at 1 October 2019	**199**	**6**	**205**
Raised during the year	**101**	**25**	**126**
Utilised during the year	**(55)**	**–**	**(55)**
Effect of foreign currency movement	**19**	**3**	**22**
Balance at 30 September 2020	**264**	**34**	**298**
Included under non-current liabilities	**83**	**34**	**117**
Included under current liabilities	**181**	**–**	**181**
	264	**34**	**298**
Balance at 1 October 2018	177	–	177
Raised during the year	89	6	95
Utilised during the year	(61)	–	(61)
Effect of foreign currency movement	(6)	–	(6)
Balance at 30 September 2019	199	6	205
Included under non-current liabilities	63	6	69
Included under current liabilities	136	–	136
	199	6	205

Representation: Reclassification adjustment

In the prior financial year, provisions were disclosed as part of note 21 "Trade and other payables". During the current financial year, provisions were reclassified and disclosed separately on the face of the statement of financial position for enhanced reporting in accordance with IAS 1.