

13. Property, Plant and Equipment

	Freehold land and buildings* £m	Short leasehold buildings £m	Motor vehicles £m	Plant and fixtures* £m	Total £m
Cost					
At 1 July 2018	39.4	4.2	0.5	40.0	84.1
Additions	2.5	–	–	9.0	11.5
Acquired through business combinations (Restated*)	4.6	–	0.2	1.9	6.7
Disposals	–	–	(0.1)	(2.1)	(2.2)
Foreign exchange adjustments	0.4	–	(0.2)	0.5	0.7
At 30 June 2019 and 1 July 2019 (Restated*)	46.9	4.2	0.4	49.3	100.8
Additions	0.1	3.4	2.0	8.4	13.9
Acquired through business combinations	1.9	0.1	–	1.4	3.4
Changes in accounting policy	–	9.2	3.1	0.4	12.7
Disposals	–	–	(0.2)	(1.4)	(1.6)
Foreign exchange adjustments	(0.8)	0.1	(0.1)	(0.6)	(1.4)
At 30 June 2020	48.1	17.0	5.2	57.5	127.8
Accumulated Depreciation					
At 1 July 2018	13.2	2.7	0.3	22.6	38.8
Charge for the year	1.2	0.3	0.1	4.1	5.7
Disposals	–	–	(0.1)	(2.1)	(2.2)
Foreign exchange adjustments	0.1	–	(0.1)	0.1	0.1
At 30 June 2019 and 1 July 2019	14.5	3.0	0.2	24.7	42.4
Charge for the year	1.6	1.9	1.7	4.7	9.9
Disposals	–	–	(0.1)	(1.3)	(1.4)
Foreign exchange adjustments	0.1	0.1	–	0.3	0.5
At 30 June 2020	16.2	5.0	1.8	28.4	51.4
Net book value					
At 30 June 2020	31.9	12.0	3.4	29.1	76.4
At 30 June 2019 (Restated*)	32.4	1.2	0.2	24.6	58.4
Net book value of right-of-use-assets					
At 30 June 2020	–	11.2	3.4	0.3	14.9
At 30 June 2019	–	–	–	–	–
				2020	2019
				£m	£m
Contracted capital commitments				1.1	0.8
Assets in the course of construction included above				5.8	4.7

* Restated as detailed in note 31 Acquisitions.

14. Impairment Reviews

Goodwill and indefinite life assets are tested for impairment annually, or more frequently if there are indications that amounts might be impaired. The impairment tests involve determining the recoverable amount of the relevant asset or cash generating unit, which corresponds to the higher of the fair value less costs to sell or its value in use. In the Group's case, the recoverable amount is based on the value in use calculations.

Intangible assets that are being amortised are reviewed for indicators of impairment annually, and in the event that impairment indicators exist, a full value in use calculation is performed. A review was performed to establish that the carrying value of individual products capitalised are reflective of the projected cash flow generation and that no impairment indicators exist. No impairment was recognised on these assets.

Value in use calculations are performed by forecasting the future cash flows attributable to the asset being tested (or the relevant cash generating unit in respect of goodwill). The forecast cash flows are discounted at an appropriate rate as described below.