

Notes to the Consolidated Financial Statements

For the year ended 30 June 2019

11. Other financial assets

	2019 \$m	2018 \$m
Current		
Derivative financial instruments - at fair value		
Cross currency swap contracts - cash flow and fair value hedges	5	-
Forward foreign exchange contracts - cash flow hedges	1	-
Energy derivatives - cash flow hedges	32	6
Energy derivatives - economic hedges	229	250
	267	256
Futures deposits and margin calls	531	344
Total current other financial assets	798	600
Non-current		
Derivative financial instruments - at fair value		
Cross currency swap contracts - cash flow and fair value hedges	131	72
Interest rate swap contracts - cash flow hedges	-	1
Forward foreign exchange contracts - cash flow hedges	-	-
Energy derivatives - cash flow hedges	1	-
Energy derivatives - economic hedges	365	311
	497	384
Equity instrument financial assets - at fair value through other comprehensive income		
Unlisted equity securities	-	16
Unlisted investment funds	93	48
Total non-current other financial assets	590	448

Refer to Note 36 for AGL's financial assets accounting policy and critical accounting estimates and assumptions.

12. Other assets

	Note	2019 \$m	2018 \$m
Current			
Green commodities scheme certificates and instruments		251	200
Prepayments		52	61
Total current other assets		303	261
Non-current			
Defined benefit superannuation plan asset	32	7	39
Other		32	38
Total non-current other assets		39	77

ACCOUNTING POLICY

Green commodity scheme certificates

AGL participates in a number of renewable energy and energy efficiency schemes administered by the Commonwealth and State governments. AGL holds green commodity scheme certificates in order to satisfy its surrender obligations under the various schemes.

Green commodity scheme certificates are initially recorded at cost, being the fair value of the consideration paid or the cost of generation of the certificate. Subsequent to initial recognition, they are stated at the lower of cost and net realisable value.