

Note 8. Accounts receivable

(Amounts in \$000s)	January 2, 2016	January 3, 2015
Trade accounts receivable	\$ 75,063	\$ 79,067
Other accounts receivable	1,272	2,705
	\$ 76,335	\$ 81,772

Accounts receivable bear normal commercial credit terms, usually 30 days or less, and are non-interest bearing. The entire accounts receivable balance is pledged as collateral for the Company's working capital facility.

See below for the movements in the position for impairment of receivables:

(Amounts in \$000s)		
At December 28, 2013		\$ 269
New impairment reserves charged		349
Impairment reserves utilized		(136)
Unused impairment reserves reversed		(95)
At January 3, 2015		\$ 387
New impairment reserves charged		134
Impairment reserves utilized		(8)
Unused impairment reserves reversed		(191)
At January 2, 2016		\$ 322

The aging analysis of trade receivables, based on the invoice date is as follows:

	0-30 days	31-60 days	over 60 days
At January 3, 2015	89%	11%	—%
At January 2, 2016	90%	9%	1%

Note 9. Accounts payable and accrued liabilities

(Amounts in \$000s)	January 2, 2016	January 3, 2015
Trade accounts payable and accrued liabilities ¹	\$ 112,393	\$ 72,643
Employee accruals, including incentives and vacation pay	7,330	10,952
Share-based payments (Note 17)	613	2,259
	\$ 120,336	\$ 85,854

¹ Includes contingent consideration (Note 4) of \$2.3 million at January 2, 2016 (January 3, 2015: \$2.2 million).

Trade accounts payable and accrued liabilities bear normal commercial credit terms, usually 30 days or less, and are non-interest bearing.

Employee accruals, including incentives and vacation pay, are non-interest bearing and normally settle within 52 weeks. Share-based payments included in the above are settled within 52 weeks.