

CONSOLIDATED AND PARENT COMPANY STATEMENTS OF RECOGNISED INCOME AND EXPENSE

for the year ended 31st March 2007

	Notes	Group		Parent company	
		2007 £ million	2006 £ million	2007 £ million	2006 £ million
Currency translation differences on foreign currency net investments and related loans		(67.3)	42.3	1.4	(0.3)
Currency translation differences – transferred to profit on sale of discontinued operations		(3.8)	–	–	–
Fair value gain on available-for-sale investments transferred to profit on sale		–	(0.8)	–	–
Cash flow hedges – gains / (losses) taken to equity		3.1	(3.6)	2.7	(3.4)
Cash flow hedges – transferred to income statement in the year		1.2	(2.6)	1.4	(2.2)
Fair value gains / (losses) on net investment hedges		23.3	(12.5)	–	–
Fair value gains on net investment hedges – transferred to profit on sale of discontinued operations		(2.0)	–	–	–
Actuarial (loss) / gain on post-employment benefits assets and liabilities	13	(32.3)	19.6	(32.2)	17.2
Tax on above items taken directly to or transferred from equity		13.5	(7.8)	8.6	(4.0)
Net (expense) / income recognised directly in equity		(64.3)	34.6	(18.1)	7.3
Profit / (loss) for the year		205.5	151.3	(78.4)	215.6
Total recognised income and expense relating to the year		141.2	185.9	(96.5)	222.9
IFRS transition adjustment for financial instruments – hedging reserve		–	2.1	–	2.0
IFRS transition adjustment for financial instruments – available-for-sale reserve		–	0.7	–	–
IFRS transition adjustment for financial instruments – retained earnings		–	(0.1)	–	(0.1)
		141.2	188.6	(96.5)	224.8
Total recognised income and expense attributable to:					
Equity holders of the parent company		142.2	186.7	(96.5)	222.9
Minority interests		(1.0)	(0.8)	–	–
		141.2	185.9	(96.5)	222.9
IFRS transition adjustment for financial instruments attributable to:					
Equity holders of the parent company		–	2.7	–	1.9

The notes on pages 58 to 97 form an integral part of the accounts.