

CONSOLIDATED AND PARENT COMPANY STATEMENTS OF RECOGNISED INCOME AND EXPENSE

for the year ended 31st March 2008

	Notes	Group		Parent company	
		2008	2007	2008	2007 restated
		£ million	£ million	£ million	£ million
Currency translation differences on foreign currency net investments and related loans		30.7	(67.3)	0.1	1.4
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		(0.1)	–	–	–
Cash flow hedges – (losses) / gains taken to equity		(12.2)	3.1	(11.9)	2.7
Cash flow hedges – transferred to income statement in the year		(0.1)	1.2	0.1	1.4
Fair value (losses) / gains on net investment hedges		(37.5)	23.3	–	–
Fair value gains on net investment hedges – transferred to profit on sale of discontinued operations		–	(2.0)	–	–
Actuarial gain / (loss) on post-employment benefits assets and liabilities	13	16.2	(32.3)	13.0	(32.2)
Tax on above items taken directly to or transferred from equity		6.9	13.5	(0.8)	8.6
Net income / (expense) recognised directly in equity		3.9	(64.3)	0.5	(18.1)
Profit / (loss) for the year		185.4	205.5	44.9	(75.1)
Total recognised income and expense relating to the year		189.3	141.2	45.4	(93.2)
Change in accounting policy – retained earnings		–	–	6.6	–
		189.3	141.2	52.0	(93.2)
Total recognised income and expense attributable to:					
Equity holders of the parent company		190.1	142.2	45.4	(93.2)
Minority interests		(0.8)	(1.0)	–	–
		189.3	141.2	45.4	(93.2)

The notes on pages 62 to 103 form an integral part of the accounts.