

CONSOLIDATED AND PARENT COMPANY STATEMENTS OF RECOGNISED INCOME AND EXPENSE

for the year ended 31st March 2009

	Notes	Group		Parent company	
		2009 £ million	2008 £ million	2009 £ million	2008 £ million
Currency translation differences on foreign currency net investments and related loans		192.4	30.7	(6.6)	0.1
Currency translation differences – transferred to profit on sale of discontinued operations		(2.4)	–	–	–
Fair value gain on available-for-sale investments transferred to profit on sale		–	(0.1)	–	–
Cash flow hedges – losses taken to equity		(45.0)	(12.2)	(46.0)	(11.9)
Cash flow hedges – transferred to income statement in the year		24.9	(0.1)	27.4	0.1
Fair value losses on net investment hedges		(146.9)	(37.5)	–	–
Actuarial (loss) / gain on post-employment benefits assets and liabilities	14	(156.7)	16.2	(121.5)	13.0
Tax on above items taken directly to or transferred from equity		64.3	6.9	39.3	(0.8)
Net (expense) / income recognised directly in equity		(69.4)	3.9	(107.4)	0.5
Profit for the year		173.9	185.4	12.7	44.9
Total recognised income and expense relating to the year		104.5	189.3	(94.7)	45.4
Change in accounting policy – retained earnings		–	–	–	6.6
		104.5	189.3	(94.7)	52.0
Total recognised income and expense attributable to:					
Equity holders of the parent company		104.1	190.1	(94.7)	45.4
Minority interests		0.4	(0.8)	–	–
		104.5	189.3	(94.7)	45.4

The notes on pages 65 to 105 form an integral part of the accounts.