

Group statement of recognised income and expense

for the six months ended 30 June 2005

	2005 Six months to 30 June £million	2004 Six months to 30 June £million	2004 Year to 31 December £million
Available-for-sale investments			
– gains on revaluation	4.5	–	–
– transferred to income statement	(2.1)	–	–
Losses on cash flow hedges	(0.6)	–	–
Currency net investments			
– currency translation differences	1.6	(9.4)	8.8
– deferred tax on currency translation differences	0.2	–	(0.3)
Defined benefit pension schemes			
– actuarial (loss)/gain	(18.2)	4.2	(7.9)
– deferred tax credit/(charge) on actuarial (loss)/gain	5.6	(1.3)	2.6
Income and expense recognised directly in equity	(9.0)	(6.5)	3.2
Profit for the period attributable to equity shareholders	104.6	75.0	187.3
Total recognised income and expense for the period	95.6	68.5	190.5

Reconciliation of movements in Group shareholders' equity

for the six months ended 30 June 2005

	Note	2005 Six months to 30 June £million	2004 Six months to 30 June £million	2004 Year to 31 December £million
At 1 January, prior to transition to IAS 39		1,040.4	876.9	876.9
IAS 39 adjustment at 1 January 2005	1	(12.1)	–	–
At 1 January		1,028.3	876.9	876.9
Total recognised income and expense for the period		95.6	68.5	190.5
Share-based compensation				
– charge		1.8	0.9	2.2
– deferred tax credit		0.3	0.2	0.5
Utilisation of accrual for long-term incentive plan		0.3	–	2.5
Dividends		(43.5)	(38.1)	(59.6)
Shares issued		22.8	17.7	29.8
Decrease in estimate of shares to be issued on acquisitions		–	(12.7)	(12.7)
Consideration received on sale of own shares		8.7	4.9	10.3
Net currency translation recycled on business disposals		0.1	–	–
At end of period		1,114.4	918.3	1,040.4