

Group statement of recognised income and expense

For the eleven months ended 30 September 2008

	notes	11 months ended 30 September 2008 £m	Year ended 31 October 2007 £m
Gains/(losses) on cash flow hedges	32	281.4	(62.7)
(Losses)/gains on available-for-sale investments	32	(0.9)	0.4
Exchange differences on translation of overseas operations	32	121.6	43.9
Actuarial (losses)/gains on defined benefit pension schemes	38	(16.3)	99.8
Tax on items taken directly to equity	11	(74.5)	(22.2)
Net income recognised directly in equity		311.3	59.2
Transfers			
Transferred to profit or loss on cash flow hedges	32	(177.8)	63.5
Transfer of translation losses to profit or loss on disposal	32	–	(0.5)
Transfer of losses on available-for-sale investments to profit or loss on disposal	32	–	(0.5)
Tax on items transferred from equity	11	53.3	(19.3)
		(124.5)	43.2
Profit for the period		44.4	150.7
Total recognised income and expense for the period	30	231.2	253.1
Attributable to:			
Equity holders of the parent	30	231.5	251.7
Minority interests	30	(0.3)	1.4
		231.2	253.1