

# Group statement of recognised income and expense

For the year ended 30 September 2009

	notes	Year ended 30 September 2009 £m	11 months ended 30 September 2008 Restated £m
(Losses)/ gains on cash flow hedges	31	(213.7)	281.4
Losses on available-for-sale investments	31	(1.1)	(0.9)
Exchange differences on translation of foreign operations	31	86.4	121.6
Actuarial losses on defined benefit pension schemes	37	(170.1)	(16.3)
Movement in asset cap on defined benefit pension schemes	37	0.7	–
Tax on items taken directly to equity	10	113.3	(74.5)
<b>Net (expense)/income recognised directly in equity</b>		<b>(184.5)</b>	<b>311.3</b>
<b>Transfers</b>			
Transferred to profit or loss on cash flow hedges	31	(24.6)	(177.8)
Transfer of translation losses to profit or loss on disposal	31	4.5	–
Tax on items transferred from equity	10	7.0	53.3
		(13.1)	(124.5)
Profit for the period		18.3	43.6
<b>Total recognised (expense)/income for the period</b>	29	<b>(179.3)</b>	<b>230.4</b>
Attributable to:			
<b>Equity holders of the parent</b>	29	<b>(181.8)</b>	<b>230.7</b>
<b>Minority interests</b>	29	<b>2.5</b>	<b>(0.3)</b>
		<b>(179.3)</b>	<b>230.4</b>