FINANCIAL STATEMENTS

Co	nsolidated Income Statement	59
Bal	ance Sheets	60
Co	nsolidated Cash Flow Statement	62
Co	nsolidated Statement of Recognised	
(Gains and Losses	67
Notes on the Accounts		68
1	Principal accounting policies	68
2	Turnover and profit before taxation	74
3	Other revenue	75
4	Operating profit	75
5	Emoluments of directors and	
	senior management	76
6	Taxation	78
7	Net profit attributable to shareholders	78
8	Dividends	79
9	Earnings per share	79
10	Fixed assets — Group	80
11	Interest in subsidiaries	82
12	Interest in jointly controlled entities	83
13	Loans and investments	83
14	Inventories	84
15	Trade and other receivables	84
16	Investments	85
17	Bank loans and overdrafts	85
18	Trade and other payables	86
19	Long term liabilities	87
20	Finance lease obligations	88
21	Deferred taxation	89
22	Minority interests	89
23	Share capital	90
24	Reserves	92
25	Pension scheme and costs	95
26	Contingent liabilities	96
27	Commitments	96
28	Related party transactions	97
29	Comparative figures	97
30	Principal subsidiaries	98
31	Principal jointly controlled entities	104