

Consolidated statement of changes in equity

For the year ended 31 December 2015

| | Called-up share capital £m | Share premium account £m | Shares to be issued £m | Other reserves ¹ £m | Own shares £m | Retained earnings £m | Total equity share owners' funds £m | Non- controlling interests £m | Total £m |
|---|-------------------------------------|-----------------------------------|------------------------------|--------------------------------------|---------------------|----------------------------|--|--|----------------|
| Balance at 1 January 2015 | 132.6 | 508.0 | 0.3 | 36.2 | (283.7) | 7,106.7 | 7,500.1 | 326.7 | 7,826.8 |
| Ordinary shares issued | 0.3 | 27.3 | (0.3) | – | – | 0.2 | 27.5 | – | 27.5 |
| Treasury share additions | – | – | – | – | (406.0) | – | (406.0) | – | (406.0) |
| Treasury share allocations | – | – | – | – | 3.6 | (3.6) | – | – | – |
| Net profit for the year | – | – | – | – | – | 1,160.2 | 1,160.2 | 84.9 | 1,245.1 |
| Exchange adjustments on foreign currency net investments | – | – | – | (272.9) | – | – | (272.9) | (3.0) | (275.9) |
| Gain on revaluation of available for sale investments | – | – | – | 206.0 | – | – | 206.0 | – | 206.0 |
| Actuarial gain on defined benefit pension plans | – | – | – | – | – | 33.5 | 33.5 | – | 33.5 |
| Deferred tax on defined benefit pension plans | – | – | – | – | – | (5.2) | (5.2) | – | (5.2) |
| Comprehensive (loss)/income | – | – | – | (66.9) | – | 1,188.5 | 1,121.6 | 81.9 | 1,203.5 |
| Dividends paid | – | – | – | – | – | (545.8) | (545.8) | (55.2) | (601.0) |
| Non-cash share-based incentive plans (including share options) | – | – | – | – | – | 99.0 | 99.0 | – | 99.0 |
| Tax adjustment on share-based payments | – | – | – | – | – | 18.0 | 18.0 | – | 18.0 |
| Net movement in own shares held by ESOP Trusts | – | – | – | – | (33.5) | (148.1) | (181.6) | – | (181.6) |
| Recognition/remeasurement of financial instruments | – | – | – | (59.0) | – | (0.7) | (59.7) | – | (59.7) |
| Share purchases – close period commitments | – | – | – | 80.0 | – | 2.9 | 82.9 | – | 82.9 |
| Acquisition of subsidiaries ² | – | – | – | – | – | (18.6) | (18.6) | 25.0 | 6.4 |
| Balance at 31 December 2015 | 132.9 | 535.3 | – | (9.7) | (719.6) | 7,698.5 | 7,637.4 | 378.4 | 8,015.8 |

Notes

The accompanying notes form an integral part of this consolidated statement of changes in equity.

¹ Other reserves are analysed in note 27.

² Acquisition of subsidiaries represents movements in retained earnings and non-controlling interests arising from changes in ownership of existing subsidiaries and recognition of non-controlling interests on new acquisitions.

For the year ended 31 December 2014

| | Called-up share capital £m | Share premium account £m | Shares to be issued £m | Other reserves ¹ £m | Own shares £m | Retained earnings £m | Total equity share owners' funds £m | Non- controlling interests £m | Total £m |
|---|-------------------------------------|-----------------------------------|------------------------------|--------------------------------------|---------------------|----------------------------|--|--|----------------|
| Balance at 1 January 2014 | 134.9 | 483.4 | 0.5 | 317.3 | (253.0) | 6,903.7 | 7,586.8 | 259.7 | 7,846.5 |
| Ordinary shares issued | 0.4 | 24.6 | (0.2) | – | – | 0.2 | 25.0 | – | 25.0 |
| Treasury share additions | – | – | – | – | (412.5) | – | (412.5) | – | (412.5) |
| Treasury share allocations | – | – | – | – | 0.6 | (0.6) | – | – | – |
| Treasury share cancellations | (2.7) | – | – | 2.7 | 332.5 | (332.5) | – | – | – |
| Net profit for the year | – | – | – | – | – | 1,077.2 | 1,077.2 | 74.3 | 1,151.5 |
| Exchange adjustments on foreign currency net investments | – | – | – | (224.3) | – | – | (224.3) | 3.1 | (221.2) |
| Gain on revaluation of available for sale investments | – | – | – | 64.6 | – | – | 64.6 | – | 64.6 |
| Actuarial loss on defined benefit pension plans | – | – | – | – | – | (86.6) | (86.6) | – | (86.6) |
| Deferred tax on defined benefit pension plans | – | – | – | – | – | 62.1 | 62.1 | – | 62.1 |
| Comprehensive (loss)/income | – | – | – | (159.7) | – | 1,052.7 | 893.0 | 77.4 | 970.4 |
| Dividends paid | – | – | – | – | – | (460.0) | (460.0) | (57.7) | (517.7) |
| Non-cash share-based incentive plans (including share options) | – | – | – | – | – | 102.2 | 102.2 | – | 102.2 |
| Tax adjustment on share-based payments | – | – | – | – | – | (0.6) | (0.6) | – | (0.6) |
| Net movement in own shares held by ESOP Trusts | – | – | – | – | 48.7 | (147.0) | (98.3) | – | (98.3) |
| Recognition/remeasurement of financial instruments | – | – | – | (44.1) | – | (4.1) | (48.2) | – | (48.2) |
| Share purchases – close period commitments | – | – | – | (80.0) | – | (3.9) | (83.9) | – | (83.9) |
| Acquisition of subsidiaries ² | – | – | – | – | – | (3.4) | (3.4) | 47.3 | 43.9 |
| Balance at 31 December 2014 | 132.6 | 508.0 | 0.3 | 36.2 | (283.7) | 7,106.7 | 7,500.1 | 326.7 | 7,826.8 |

Notes

The accompanying notes form an integral part of this consolidated statement of changes in equity.

¹ Other reserves are analysed in note 27.

² Acquisition of subsidiaries represents movements in retained earnings and non-controlling interests arising from changes in ownership of existing subsidiaries and recognition of non-controlling interests on new acquisitions.