

Consolidated Statement of Total Recognised Gains and Losses

for the year ended 30 November 2005

	2005 £000	2004 Restated £000
(Loss)/profit for the financial year	(28,425)	7,018
Currency translation differences on overseas net investments and related borrowings	1,027	(1,609)
Actuarial loss on pension scheme	(1,664)	(1,233)
Movement on deferred tax asset relating to pension scheme	499	370
Total recognised (losses)/gains for the year	(28,563)	4,546
Prior year adjustment, implementation of FRS 17	(29,318)	
Total losses recognised since last annual report	(57,881)	

Reconciliation of Movements in Consolidated Shareholders' Funds

for the year ended 30 November 2005

	2005 £000	2004 Restated £000
Shareholders' funds at start of year as previously reported	103,972	102,373
Prior year adjustment	(29,318)	(28,056)
Shareholders' funds at start of year restated	74,654	74,317
(Loss)/profit for the financial year	(28,425)	7,018
Dividends	(4,733)	(4,509)
Other recognised gains and losses relating to the year	(138)	(2,472)
New share capital issued	255	183
Goodwill transferred to profit and loss account on disposal of subsidiaries	20,637	–
Share based payment	168	117
Net (decrease)/increase in shareholders' funds	(12,236)	337
Shareholders' funds at end of year	62,418	74,654