

Group Profit and Loss Account

For the year ended 31 December	Notes	2004 £m	2003 (restated) £m
Turnover			
Continuing operations		306.8	322.9
Discontinued operations		19.1	32.0
	2, 3	325.9	354.9
Operating profit			
Continuing operations before amortisation of goodwill		16.4	17.4
Amortisation of goodwill		(5.1)	(5.3)
Total continuing operations		11.3	12.1
Discontinued operations		0.4	1.0
	2, 3	11.7	13.1
Profit on sale of fixed assets – continuing operations		0.5	0.4
Loss on disposal of discontinued operations (including £8.7m of goodwill previously written off directly to reserves)	25	(13.3)	–
(Loss)/profit on ordinary activities before interest and taxation		(1.1)	13.5
Other interest receivable and similar income		2.2	1.2
Interest payable and similar charges	4	(5.1)	(6.1)
Other net finance cost – retirement benefits	4	(1.2)	(2.2)
(Loss)/profit on ordinary activities before taxation	5	(5.2)	6.4
Tax on (loss)/profit on ordinary activities	7	(1.7)	(1.8)
(Loss)/profit for the financial year	22	(6.9)	4.6
Dividends	8, 22	(6.1)	(6.1)
Loss for the year		(13.0)	(1.5)
(Loss)/earnings per share			
Basic	9	(2.25)p	1.50p
Diluted	9	(2.25)p	1.49p
Underlying	9	3.65p	3.13p
Dividends per share	8	2.00p	2.00p

The comparative figures for the year ended 31 December 2003 have been restated to reflect the adoption of Financial Reporting Standard No.17 "Retirement Benefits" and UITF 38 "Accounting for ESOP Trusts". See Note 26 for details.

The Notes to the Accounts on pages 25 to 45, together with page 47, form part of these Accounts.