

**4 FINANCE INCOME**

	Year ended 31 December 2005 £m	Year ended 31 December 2004 £m
<b>Group finance income</b>		
Interest income	50	30
Net gain on remeasurement of assets held for trading	3	–
<b>Total Group finance income</b>	<b>53</b>	<b>30</b>

**5 FINANCE EXPENSES**

	Year ended 31 December 2005 £m	Year ended 31 December 2004 £m
<b>Group finance expenses</b>		
Interest on:		
Bank loans and overdrafts	212	103
Other loans and bonds	57	12
	<b>269</b>	<b>115</b>
Less: amounts included in the cost of qualifying assets	(14)	(8)
Group finance costs – ordinary	255	107
Exceptional finance costs (note 8)	–	31
<b>Total Group finance costs</b>	<b>255</b>	<b>138</b>

**6 EMPLOYEE BENEFIT COSTS AND EMPLOYEE NUMBERS**

	Year ended 31 December 2005 £m	Year ended 31 December 2004 £m
<b>Employee benefit costs, including Directors' remuneration, were as follows:</b>		
Wages and salaries	121	83
Share-based payments	6	1
Social security costs	10	4
Contributions to defined contribution plans	3	1
Increase in liability for defined benefit plans (note 7)	7	5
<b>Subtotal</b>	<b>147</b>	<b>94</b>
Less: amount capitalised as part of property, plant and equipment	(2)	–
<b>Total employee benefit costs</b>	<b>145</b>	<b>94</b>

Details of Directors' remuneration are set out on pages 64 to 75. There are no personnel, other than the Directors, who as key management have authority and responsibility for planning, directing and controlling the activities, directly or indirectly, of International Power plc.