

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

17. Auditors' remuneration (continued)

Fees payable by associated pension schemes to Deloitte LLP and its associates were as follows:

	Year ended 2 January 2010 \$ million	Year ended 3 January 2009 \$ million	Year ended 29 December 2007 \$ million
Statutory services:			
– Audit of the pension schemes of the Company's subsidiaries	0.1	0.1	0.1

18. Cash flow**A. Reconciliation of profit/(loss) for the period to cash generated from operations**

	Year ended 2 January 2010 \$ million	Restated* Year ended 3 January 2009 \$ million	Restated* Year ended 29 December 2007 \$ million
Profit/(loss) for the period	6.0	(46.5)	318.5
Interest payable	113.2	137.8	144.3
Investment income	(67.2)	(87.8)	(88.0)
Other finance expense	0.3	25.0	5.6
Income tax expense	28.0	38.4	150.5
Profit from continuing and discontinued operations	80.3	66.9	530.9
Share of loss/(profit) of associates	0.4	2.1	(0.8)
Amortisation of intangible assets	25.6	26.0	20.6
Depreciation of property, plant and equipment	172.2	203.1	215.9
Impairments:			
– Goodwill	8.7	228.6	0.8
– Other intangible assets	22.0	–	–
– Property, plant and equipment	26.8	113.8	–
– Trade and other receivables	15.5	–	–
(Gain)/loss on disposal of businesses:			
– Continuing operations	(0.2)	(43.0)	(76.0)
– Discontinued operations	4.4	–	57.2
(Gain)/loss on sale of property, plant and equipment	(1.6)	3.8	(11.2)
Gain on available-for-sale-investments	–	(1.2)	(0.6)
Cost of share-based incentives	11.3	12.0	16.3
Decrease in post-employment benefit obligations	(122.4)	(49.5)	(74.2)
Increase/(decrease) in provisions	45.1	(3.7)	(2.4)
Operating cash flows before movements in working capital	288.1	558.9	676.5
Decrease/(increase) in inventories	214.6	(12.8)	(20.0)
Decrease/(increase) in receivables	52.3	143.8	(74.0)
(Decrease)/increase in payables	(22.9)	(61.2)	56.2
Cash generated from operations	532.1	628.7	638.7

* See note 2

B. Reconciliation of net increase/(decrease) in net cash and cash equivalents to movement in net debt

	Year ended 2 January 2010 \$ million	Year ended 3 January 2009 \$ million	Year ended 29 December 2007 \$ million
Net debt at the beginning of the period	(476.4)	(591.5)	(920.8)
Decrease/(increase) in net debt resulting from cash flows:			
– Increase/(decrease) in cash and cash equivalents	157.2	19.2	(65.7)
– Decrease/(increase) in debt and lease financing	164.4	(96.2)	284.7
– Redemption of preference shares	–	–	1.2
– Decrease in collateralised cash	(2.1)	(0.7)	(2.4)
	319.5	(77.7)	217.8
Conversion of preference shares	–	–	130.0
Finance leases disposed of on sale of businesses	–	–	6.1
Debt acquired on acquisition of subsidiaries	(7.8)	(0.8)	–
Other non-cash movements	0.5	(1.1)	(1.6)
Foreign currency translation	(43.3)	194.7	(23.0)
Decrease in net debt during the period	268.9	115.1	329.3
Net debt at the end of the period	(207.5)	(476.4)	(591.5)

19. Goodwill

A. Analysis of movements

	\$ million
Cost	
As at 29 December 2007	660.8
Acquisition of subsidiaries	8.4
Foreign currency translation	(40.0)
As at 3 January 2009	629.2
Acquisition of subsidiaries	26.8
Foreign currency translation	25.1
As at 2 January 2010	681.1
Accumulated impairment	
As at 29 December 2007	0.8
Impairments	228.6
Foreign currency translation	(16.1)
As at 3 January 2009	213.3
Impairments	8.7
Foreign currency translation	23.1
As at 2 January 2010	245.1
Carrying amount	
As at 3 January 2009	415.9
As at 2 January 2010	436.0