Responsibility statements

Directors’ statement as to disclosure of information to the auditor
The Directors who are members of the Board at the time of approving the Directors’ report and business review are listed on page 44. Having made enquiries of fellow Directors and of the Company’s auditor, each of these Directors confirms that:

• To the best of each Director’s knowledge and belief there is no information relevant to the preparation of the auditor’s report of which the Company’s auditor is unaware; and
• Each Director has taken all the steps a Director might reasonably be expected to have taken to make him or herself aware of relevant audit information and to establish that the Company’s auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of Section 418(2) of the Companies Act 2006.

Statement of Directors’ responsibilities in relation to the financial statements
The Directors as listed on page 44 are responsible for preparing the annual report and the financial statements in accordance with applicable UK law and those International Financial Reporting Standards (IFRS) as adopted by the EU.

The Directors are required to prepare financial statements for each financial year, which present fairly the financial position of the Company and of the Group and the financial performance and cash flows of the Company and of the Group for that period. In preparing those financial statements, the Directors are required to:

• Select suitable accounting policies and then apply them consistently;
• Present information, including accounting policies, in a manner that provides relevant, reliable, comparable and understandable information;
• Provide additional disclosures when compliance with the specific requirements in IFRS is insufficient to enable users to understand the impact of particular transactions, other events and conditions on the entity’s financial position and financial performance; and
• State that the Group has complied with IFRS, subject to any material departures disclosed and explained in the financial statements.

The Directors as listed on page 44 are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Company and of the Group and enable them to ensure that the financial statements comply with the Companies Act 2006 and Article 4 of the IAS Regulation. They are also responsible for safeguarding the assets of the Group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In addition, the Directors are responsible for the maintenance and integrity of the corporate and financial information included in the Company’s website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors’ responsibility statement pursuant to DTR 4
The Directors listed on page 44 confirm that, to the best of each person’s knowledge:

• The Group and Company financial statements in this report, which have been prepared in accordance with IFRS as adopted by the EU, IFRIC interpretation and those parts of the Companies Act 2006 applicable to companies reporting under IFRS, give a true and fair view of the assets, liabilities, financial position and (loss)/profit of the Company and of the Group taken as a whole; and
• The management report contained in this report includes a fair review of the development and performance of the business and the position of the Company and the Group taken as a whole, together with a description of the principal risks and uncertainties that they face.

Approved by the Board and signed on its behalf by

Alan Buchanan Company Secretary
20 May 2010