

## Notes to the consolidated financial statements continued

The table below shows, for Turkey, Germany, Ghana, Greece, Ireland, Italy, Portugal, Romania, Spain and the United Kingdom, the amount by which each key assumption must change in isolation in order for the estimated recoverable amount to be equal to its carrying value.

	Change required for carrying value to equal the recoverable amount									
	Turkey pps	Germany pps	Ghana pps	Greece pps	Ireland pps	Italy pps	Portugal pps	Romania pps	Spain pps	UK pps
Pre-tax adjusted discount rate	0.5	1.8	1.0	0.7	1.0	0.8	4.5	2.0	0.6	1.3
Long-term growth rate	(1.1)	(1.9)	(5.1)	(0.9)	(1.2)	(0.8)	(5.6)	(2.6)	(0.6)	(1.6)
Budgeted EBITDA <sup>(1)</sup>	(2.0)	n/a	(2.8)	(3.7)	(8.7)	(5.0)	n/a	(14.1)	(4.5)	(7.8)
Budgeted capital expenditure <sup>(2)</sup>	1.5	n/a	2.5	2.8	7.0	5.1	n/a	13.8	3.5	5.8

Notes:

(1) Budgeted EBITDA is expressed as the compound annual growth rates in the initial ten years for Turkey and Ghana and the initial five years for all other cash generating units of the plans used for impairment testing.

(2) Budgeted capital expenditure is expressed as the range of capital expenditure as a percentage of revenue in the initial ten years for Turkey and Ghana and the initial five years for all other cash generating units of the plans used for impairment testing.

## 11. Property, plant and equipment

	Land and buildings £m	Equipment, fixtures and fittings £m	Total £m
<b>Cost:</b>			
1 April 2009	1,421	43,943	45,364
Exchange movements	(6)	8	2
Arising on acquisition	157	1,457	1,614
Additions	115	4,878	4,993
Disposals	(27)	(1,109)	(1,136)
Change in consolidation status	(107)	(2,274)	(2,381)
Other	24	(58)	(34)
<b>31 March 2010</b>	<b>1,577</b>	<b>46,845</b>	<b>48,422</b>
Exchange movements	(16)	(678)	(694)
Additions	122	4,604	4,726
Disposals	(21)	(3,001)	(3,022)
Other	69	(732)	(663)
<b>31 March 2011</b>	<b>1,731</b>	<b>47,038</b>	<b>48,769</b>
<b>Accumulated depreciation and impairment:</b>			
1 April 2009	583	25,531	26,114
Exchange movements	(12)	(260)	(272)
Charge for the year	102	4,354	4,456
Disposals	(10)	(995)	(1,005)
Change in consolidation status	(28)	(1,461)	(1,489)
Other	(2)	(22)	(24)
<b>31 March 2010</b>	<b>633</b>	<b>27,147</b>	<b>27,780</b>
Exchange movements	(4)	(114)	(118)
Charge for the year	99	4,273	4,372
Disposals	(19)	(2,942)	(2,961)
Other	—	(485)	(485)
<b>31 March 2011</b>	<b>709</b>	<b>27,879</b>	<b>28,588</b>
<b>Net book value:</b>			
<b>31 March 2010</b>	<b>944</b>	<b>19,698</b>	<b>20,642</b>
<b>31 March 2011</b>	<b>1,022</b>	<b>19,159</b>	<b>20,181</b>

The net book value of land and buildings and equipment, fixtures and fittings includes £131 million and £155 million respectively (2010: £91 million and £111 million) in relation to assets held under finance leases. Included in the net book value of land and buildings and equipment, fixtures and fittings are assets in the course of construction, which are not depreciated, with a cost of £38 million and £2,375 million respectively (2010: £45 million and £1,496 million). Property, plant and equipment with a net book value of £972 million (2010: £389 million) has been pledged as security against borrowings.