14 Dividends

	Year to 31 March 2009	2008
Dividends paid on ordinary equity shares:		
– final paid relating to prior year (£million)	**73**	74
– interim paid relating to current year (£million)	**31**	31
Total dividend paid (£million)	**104**	105
The total ordinary dividend is 22.9p (2008 – 22.6p) made up as follows:		
– interim dividend paid	**6.8p**	6.5p
– final dividend proposed	**16.1p**	16.1p
	22.9p	22.6p

The final dividend proposed for the year, which has not been recognised as a liability, will be paid subject to approval by shareholders at the Company's Annual General Meeting on 23 July 2009 to shareholders who are on the Register of Members on 3 July 2009.

15 Goodwill and intangible assets

	Notes	Goodwill £m	Patents £m	Other acquired intangible assets £m	Total acquired intangibles £m	Other intangible assets £m	Total £m
Cost							
At 1 April 2008		202	33	108	343	22	365
Businesses acquired	38	1	–	–	1	–	1
Additions at cost		–	–	–	–	7	7
Businesses sold		–	–	–	–	(1)	(1)
Exchange and other movements		37	–	24	61	6	67
At 31 March 2009		**240**	**33**	**132**	**405**	**34**	**439**
Accumulated amortisation and impairments							
At 1 April 2008		8	16	15	39	6	45
Businesses sold		–	–	–	–	(1)	(1)
Amortisation charge		–	4	11	15	5	20
Exchange and other movements		(8)	–	5	(3)	4	1
At 31 March 2009		**–**	**20**	**31**	**51**	**14**	**65**
Net book value at 31 March 2009		**240**	**13**	**101**	**354**	**20**	**374**
Cost							
At 1 April 2007		167	32	44	243	38	281
Businesses acquired	38	36	–	52	88	–	88
Additions at cost		–	–	–	–	7	7
Businesses sold	38	(15)	–	–	(15)	(26)	(41)
Exchange and other movements		14	1	12	27	3	30
At 31 March 2008		202	33	108	343	22	365
Accumulated amortisation and impairments							
At 1 April 2007		8	12	6	26	23	49
Businesses sold	38	–	–	–	–	(24)	(24)
Amortisation charge		–	4	8	12	4	16
Impairment charge (note a)		–	–	–	–	1	1
Exchange and other movements		–	–	1	1	2	3
At 31 March 2008		8	16	15	39	6	45
Net book value at 31 March 2008		194	17	93	304	16	320

15 Goodwill and intangible assets (continued)

a) The impairment charge in the year to 31 March 2008 related to Orsan China and is included within continuing exceptional items in the income statement.

Goodwill

The carrying amounts of goodwill by business segment are as follows:

	31 March 2009 £m	2008 £m
Food & Industrial Ingredients, Americas (note a)	**77**	57
Food & Industrial Ingredients, Europe (note b)	**161**	136
Sugars	**2**	1
Total	**240**	194

Goodwill is tested for impairment annually and whenever there is an indication of impairment. Unless otherwise stated, impairment reviews are carried out in accordance with the methodology set out in Notes 2 and 3.

(a) Goodwill in the Food & Industrial Ingredients, Americas segment of £77 million includes £63 million (2008 – £47 million) relating to the Staley acquisition, which is treated as one cash generating unit (CGU) for impairment testing purposes as the business is managed as one entity and it is therefore not appropriate to allocate goodwill to individual plants. Cash flows used were based on the latest approved plans for five years discounted using a pre-tax rate of 11% (2008 – 11%).

The remaining goodwill relates to Continental Custom Ingredients, which was acquired in 2006. This business has also been tested for impairment using management projections of cash flows for five years and a pre-tax discount rate of 11% (2008 – 11%). In both cases zero growth was assumed in perpetuity. Management has concluded that no impairment is required for either business.

(b) Goodwill in the Food & Industrial Ingredients, Europe segment of £161 million includes £91 million (2008 – £76 million) relating to the acquisition in 2000 of the minority of 34% of shares of the former Amylum business. Although cash flows have been identified for certain individual plants for the purposes of assessing the recoverable amounts of property, plant and equipment (as described in Note 16) the business is managed as a network, with a large amount of interdependency between plants and centralised decision-making. Consequently, goodwill is monitored at a divisional level and allocated to a group of plant CGUs for the purposes of impairment testing. The remaining goodwill in the former Amylum business has been tested for impairment using management projections of cash flows for five years and a pre-tax discount rate of 11% (2008 – 10%). Zero growth was assumed in perpetuity. Management has concluded that no impairment is required.

In addition, goodwill includes £42 million (2008 – £36 million) relating to the acquisition of G.C. Hahn & Co in June 2007. This business has been tested for impairment using management projections of cash flows for five years and a pre-tax discount rate of 11% (2008 – 11%). Zero growth was assumed in perpetuity. Management has concluded that no impairment is required.

The remaining goodwill relates to a number of smaller acquisitions, each of which has been tested for impairment using management projections for five years, pre-tax discount rates of 11% (2008 – 10% to 11%), and zero growth assumed in perpetuity. Management has concluded that no impairment is required.

16 Property, plant and equipment

	Land and buildings £m	Plant and machinery £m	Assets in the course of construction £m	Total £m
Cost				
At 1 April 2008	466	1 815	222	2 503
Additions at cost	6	15	208	229
Transfers on completion	27	134	(161)	–
Businesses sold	(6)	(32)	–	(38)
Disposals and write-offs	(18)	(37)	(6)	(61)
Exchange and other movements	116	499	82	697
At 31 March 2009	**591**	**2 394**	**345**	**3 330**
Accumulated depreciation and impairments				
At 1 April 2008	219	1 088	–	1 307
Depreciation charge	18	94	–	112
Impairment losses	18	87	1	106
Businesses sold	(4)	(32)	–	(36)
Disposals and write-offs	(15)	(34)	–	(49)
Exchange and other movements	52	290	–	342
At 31 March 2009	**288**	**1 493**	**1**	**1 782**
Net book value at 31 March 2009	**303**	**901**	**344**	**1 548**