

# Notes to the financial statements

## 4 Operating profit

	2009 £m	2008 £m
Operating profit is stated after charging/(crediting) the following items:		
Employee costs (note 6)	2,003	1,957
Depreciation expense (note 11)	453	463
Amortisation expense (included within cost of sales) (note 12)	15	18
Profit on sale of properties (note 7)	(57)	(7)
Costs relating to approach from Delta Two (note 7)	–	7
Costs associated with Office of Fair Trading dairy inquiry (note 7)	–	27
Fair value gain on other financial asset (note 7)	–	(22)
Charges/(credits) relating to the impairment of receivables	1	(1)
Operating lease rentals – land and buildings	344	304
– other leases	52	51
– sublease payments received	(39)	(35)
Foreign exchange gains	(10)	(2)

Group	2009 £m	2008 £m
<b>Auditors' remuneration</b>		
<b>Audit services</b>		
Fees payable to the Company auditor for the audit of the Group and the Company financial statements	0.2	0.3
Audit of the Company's subsidiaries pursuant to legislation	0.5	0.4
<b>Audit-related services</b>		
Interim review pursuant to legislation	0.1	0.1
<b>Non-audit services</b>		
Fees payable to the Company auditor and its associates for other services as detailed below:		
Tax services	0.6	0.5
All other services	0.3	0.2
	1.7	1.5