## List of public interest entities

List of public interest entities to accompany Transparency Report

Year ended 30 June 2014



AVIVA PLC

AVON RUBBER PLC

BARCLAYS BANK PLC

**BARCLAYS PLC** 

BABCOCK INTERNATIONAL GROUP PLC

BAILLIE GIFFORD JAPAN TRUST PLC

BAILLIE GIFFORD SHIN NIPPON PLC

## List of public interest entities

Please note – this list includes those 258 audit clients, for whom we issued an audit opinion between 1 July 2013 and 30 June 2014, who have issued transferable securities on a regulated market (as defined in the Statutory Auditors (Transparency) Instrument 2008 (POB 01/2008).

4IMPRINT GROUP PLC BOS (SHARED APPRECIATION MORTGAGES) NO. 1 PLC

ABERFORTH GEARED INCOME TRUST PLC BOS (SHARED APPRECIATION MORTGAGES) NO. 2 PLC

AFRICAN BARRICK GOLD PLC BOS (SHARED APPRECIATION MORTGAGES) NO.3 PLC

AGGREKO PLC BOS (SHARED APPRECIATION MORTGAGES) NO.4 PLC

AMLIN PLC BOS (SHARED APPRECIATION MORTGAGES) NO.6 PLC

ARKLE MASTER ISSUER PLC BRADFORD & BINGLEY PLC

ARM HOLDINGS PLC **BRAMMER PLC** 

**BRISTOL & WEST PLC** ASIA RESOURCE MINERALS Plc (formerly BUMI Plc)

ASIAN TOTAL RETURN INVESTMENT COMPANY PLC BRITISH AMERICAN TOBACCO PLC

(formerly Henderson Asian Growth Trust Plc) BRITISH TELECOMMUNICATIONS PLC

BT GROUP PLC

BURBERRY GROUP PLC

CAIRN ENERGY PLC

BAGLAN MOOR HEALTHCARE PLC CAMELLIA PLC

CAPITAL & COUNTIES PROPERTIES PLC

CAPITAL GEARING TRUST PLC

BANK OF SCOTLAND PLC CARNIVAL PLC

CARPETRIGHT PLC

CARR'S MILLING INDUSTRIES PLC

BERENDSEN PLC **CATLIN UNDERWRITING** 

BIRMINGHAM AIRPORT (FINANCE) PLC

CENTAUR MEDIA PLC BLACKROCK EMERGING EUROPE PLC

**CENTRICA PLC** (formerly The Eastern European Trust Plc)

CHELTENHAM & GLOUCESTER PLC BLACKROCK LATIN AMERICAN INVESTMENT TRUST PLC

CHESTER ASSET RECEIVABLES DEALINGS 2004-1 PLC EXPERIAN PLC

CLARKSON PLC F&C CAPITAL AND INCOME INVESTMENT TRUST PLC

CLERICAL MEDICAL FINANCE PLC F&C GLOBAL SMALLER COMPANIES PLC

COALFIELD RESOURCES PLC (formerly UK COAL PLC) FCE BANK PLC

COBHAM PLC FENNER PLC

CONSORT MEDICAL PLC FOREIGN & COLONIAL INVESTMENT TRUST PLC

CRESTON PLC FUTURE PLC

CRODA INTERNATIONAL PLC GALLIFORD TRY PLC

DAIRY FARM INTERNATIONAL HOLDINGS LIMITED GAMES WORKSHOP GROUP PLC

DARTY PLC (Formerly KESA ELECTRICALS PLC) GKN HOLDINGS PLC

DEBENHAMS PLC GKN PLC

DEVA FINANCING PLC GLAXOSMITHKLINE CAPITAL PLC

DEVELOPMENT SECURITIES PLC GLAXOSMITHKLINE PLC

DEVRO PLC GOLDMAN SACHS INTERNATIONAL.

DIGNITY PLC GRACECHURCH CARD PROGRAMME FUNDING PLC

EASYJET PLC GRACECHURCH MORTGAGE FINANCING PLC

ELECTRA PRIVATE EQUITY INVESTMENTS PLC GRAINGER PLC

ELECTRA PRIVATE EQUITY PLC GRAPHITE ENTERPRISE TRUST PLC

ENERGY ASSETS GROUP PLC GREAT HALL MORTGAGES NO1 PLC

EQUITY RELEASE FUNDING (NO.1) PLC HARBOUR FUNDING PLC

EQUITY RELEASE FUNDING (NO.2) PLC HARVEY NASH GROUP PLC

EQUITY RELEASE FUNDING (NO.3) PLC HAVEN FUNDING (32) PLC

EQUITY RELEASE FUNDING (NO.4) PLC HAVEN FUNDING PLC

EQUITY RELEASE FUNDING (NO.5) PLC HBOS PLC

EXCHEQUER PARTNERSHIP (NO. 2) PLC HELLERMANNTYTON GROUP PLC

EXCHEQUER PARTNERSHIP PLC HENDERSON EUROTRUST PLC

EXPERIAN FINANCE PLC HENDERSON GLOBAL TRUST PLC

HENDERSON OPPORTUNITIES TRUST PLC JPMORGAN CHINESE INVESTMENT TRUST PLC

HENDERSON SMALLER COMPANIES JPMORGAN EMERGING MARKETS INVESTMENT

INVESTMENT TRUST TRUST PLC

HENRY BOOT PLC JPMORGAN EUROPEAN SMALLER COMPANIES TRUST plc

HILTON FOOD GROUP PLC JPMORGAN INCOME & CAPITAL TRUST PLC

HOGG ROBINSON GROUP PLC JPMORGAN MID CAP INVESTMENT TRUST PLC

HOME RETAIL GROUP PLC JPMORGAN OVERSEAS INVESTMENT TRUST PLC

HONG KONG LAND HLDGS JUPITER FUND MANAGEMENT PLC

HONOURS PLC JUPITER US SMALLER COMPANIES INVESTMENT TRUST

(formerly F&C U.S. SMALLER COMPANIES PLC

HORNBY PLC

INCHCAPE PLC

HPC KING'S COLLEGE HOSPITAL (ISSUER) PLC

LATCHWAYS PLC HUNTING PLC

LAVENDON GROUP PLC HYDER CONSULTING PLC

LBG CAPITAL NO. 1 PLC

ICAP PLC

LBG CAPITAL NO. 2 PLC IG GROUP HOLDINGS PLC

LEGAL & GENERAL FINANCE PLC IMPERIAL TOBACCO FINANCE PLC

LEGAL & GENERAL GROUP PLC IMPERIAL TOBACCO GROUP PLC

LEWIS (JOHN) PARTNERSHIP PLC

LEWIS (JOHN) PLC

INTEGRATED ACCOMMODATION SERVICES PLC

LIONTRUST ASSET MANAGEMENT PLC INTERNATIONAL BIOTECHNOLOGY TRUST PLC

LLOYDS BANK PLC (formerly Lloyds TSB Bank Plc) INTU DEBENTURE PLC (formerly CAPITAL SHOPPING

CENTRES DEBENTURES PLC) LLOYDS BANKING GROUP PLC

INTU PROPERTIES PLC LONDON STOCK EXCHANGE GROUP PLC

J D WETHERSPOON PLC LOWLAND INVESTMENT COMPANY PLC

J SAINSBURY PLC M & G HIGH INCOME INVESTMENT TRUST

JARDINE LLOYD THOMPSON GROUP PLC M. P. EVANS GROUP PLC

JARDINE MATHESON HOLDINGS LTD MAN GROUP PLC

JARDINE STRATEGIC HOLDINGS LTD MANDARIN ORIENTAL INTERNATIONAL

JKX OIL & GAS PLC MARKS AND SPENCER GROUP PLC

JOHN WOOD GROUP PLC MARSTON'S ISSUER PLC

JPMORGAN ASIAN INVESTMENT TRUST PLC MARSTON'S PLC

MARTIN CURRIE GLOBAL PORTFOLIO TRUST PLC PV CRYSTALOX SOLAR PUBLIC LIMITED COMPANY

MARWYN MANAGEMENT PARTNERS PLC PZ CUSSONS PLC

MCBRIDE PLC RECKITT BENCKISER GROUP PLC

MEGGITT PLC REDROW PLC

MICRO FOCUS INTERNATIONAL PLC REXAM PLC

MICROGEN PLC RICARDO PLC

MITHRAS INVESTMENT TRUST PLC RIO TINTO PLC

MORTGAGES NO.6 PLC RIT CAPITAL PARTNERS PLC

MORTGAGES NO.7 PLC RL FINANCE BONDS PLC

MOTABILITY OPERATIONS GROUP PLC ROAD MANAGEMENT CONSOLIDATED PLC

NATIONAL EXHIBITION CENTRE (DEVELOPMENTS) PLC ROYAL DUTCH SHELL PLC

NATIONAL GRID PLC RUSPETRO PLC

NATIONWIDE BUILDING SOCIETY SABMILLER PLC

NEC FINANCE PLC SAFESTORE HOLDINGS PLC

NEWCASTLE BUILDING SOCIETY SANCTUARY CAPITAL PLC

NORCROS PLC SANCTUARY HOUSING ASSOCIATION

NRAM Plc (Formerly NORTHERN ROCK

(ASSET MANAGEMENT) PLC)

SCHRODER ASIAPACIFIC FUND PLC
OCADO GROUP PLC

OXFORD BIOMEDICA PLC

SCHRODER UK GROWTH FUND PLC

PEARSON PLC

SCHRODERS PLC PENNON GROUP PLC

PHOENIX IT GROUP PLC

SEPURA PLC

POLAR CAPITAL GLOBAL FINANCIALS PUBLIC

LIMITED COMPANY SHAFTESBURY PLC

POLAR CAPITAL GLOBAL HEALTHCARE GROWTH AND

INCOME TRUST PLC

SILVERSTONE MASTER ISSUER PLC

SAVILLS PLC

PORVAIR PLC

SMITHS GROUP PLC

SHANKS GROUP PLC

SCOTTISH WIDOWS PLC

PREMIER FARNELL PLC

SOUTH WEST WATER FINANCE PLC

SCHRODER JAPAN GROWTH FUND PLC

PREMIER FOODS PLC

SPORTECH PLC

PREMIER TRANSMISSION FINANCING PLC

ST. JAMES'S PLACE PLC

STAGECOACH GROUP PLC

STANDARD LIFE EUROPEAN PRIVATE EQUITY

TRUST PLC

STANDARD LIFE PLC

STHREE PLC

STV GROUP PLC

STYLES & WOOD GROUP PLC

SUNDERLAND (SHG) FINANCE PLC

SUPERGROUP PLC

SYNTHOMER PLC

T CLARKE PLC

TATE & LYLE PLC

TELECITY GROUP PLC

TESCO PERSONAL FINANCE PLC

TESCO PLC

THE BANKERS INVESTMENT TRUST PLC

THE BERKELEY GROUP HOLDINGS PLC

THE CITY OF LONDON INVESTMENT TRUST

THE EUROPEAN INVESTMENT TRUST

THE MERCANTILE INVESTMENT TRUST

THE MERCHANTS TRUST PLC

THE MONKS INVESTMENT TRUST PLC

THE SAGE GROUP PLC

THOMAS COOK GROUP PLC

THORNTONS PLC

TOROTRAK PLC

TOWN CENTRE SECURITIES PLC

TR EUROPEAN GROWTH TRUST PLC

TRINITY FINANCING PLC

TUI TRAVEL PLC

TYMAN PUBLIC LIMITED COMPANY

UK MAIL GROUP PLC

UNILEVER PLC

**VERNALIS PLC** 

**VOLEX GROUP PLC** 

WATERMAN GROUP PLC

WELLCOME TRUST FINANCE PLC

WILMINGTON GROUP PLC

WITAN PACIFIC INVESTMENT TRUST PLC

WOLSELEY PLC

WORKSPACE GROUP PLC

WS ATKINS PLC

XCHANGING PLC

**ZOTEFOAMS PLC** 

We have prepared the Transparency Report, in respect of the financial year ended 30 June 2014, in accordance with the provisions of the Statutory Auditors (Transparency) Instrument 2008 (the 'Instrument') issued by the Financial Reporting Council ('FRC'). This report also incorporates the key drivers of audit quality set out in the Audit Quality Framework issued by the FRC in February 2008.

In addition to the Instrument's requirements, we have included those matters specified to be included in the Transparency Report by the Audit Firm Governance Code, issued by the Institute of Chartered Accountants in England and Wales ('ICAEW') in January 2010.

This Transparency Report has been prepared solely in respect of the UK limited liability partnership of PricewaterhouseCoopers LLP and does not relate to any of

© 2014 PricewaterhouseCoopers LLP. All rights reserved. In this document, 'PwC UK' refers to the UK member firm, and PwC refers to the PwC network. Each member firm is a separate legal entity. Please see www.pwc.com/structure for further details.

PricewaterhouseCoopers LLP is referred to throughout this report as 'the firm', 'PwC UK', 'we', 'our' and 'us'. 'Group' refers to PwC UK and its subsidiary

its subsidiary or associated undertakings, or any fellow member firm of PricewaterhouseCoopers International Limited.

undertakings in the United Kingdom, Channel Islands and the Middle East.

The Design Group 21832 (09/14)

