

# 16 Notes to the Group and Company Financial Statements

## 16.6 Balances and transactions with related parties (continued)

### Company transactions with subsidiaries

The Company has made management charges and has inter-company debtor balances included within trade and other payables as follows:

	Management charges		Inter-company debtor	
	52 weeks ended 1 May 2011	26 weeks ended 2 May 2010	Balance sheet 1 May 2011	Balance sheet 2 May 2010
	£m	£m	£m	£m
C-Retail Limited	3.8	–	6.7	1.2
DKH Retail Limited	2.7	–	6.0	–
SuperGroup Concessions Limited	0.6	–	0.7	–
SuperGroup Internet Limited	0.6	–	0.7	–
SuperGroup Retail Ireland Limited	0.1	–	0.1	–
SuperGroup Europe BVBA	–	–	0.7	–

## 16.7 Operating profit

Group operating profit is stated after charging/(crediting):

	Group	
	52 weeks ended 1 May 2011	52 weeks ended 2 May 2010
	£m	£m
Depreciation on tangible assets – owned	7.4	4.1
Amortisation of intangible assets	0.5	0.1
Operating lease rentals for leasehold properties	11.9	7.3
Net foreign exchange (gains)/losses	(2.0)	(1.4)
Loss on disposal of property, plant and equipment	0.2	–
Exceptional items	0.7	3.8

## 16.8 Cost of sales

	Group	
	52 weeks ended 1 May 2011	52 weeks ended 2 May 2010
	£m	£m
Opening Inventories	21.1	17.5
Inventories recognised on acquisition	6.5	–
Closing Inventories	(52.3)	(21.1)
Purchases	120.6	59.1
Distribution costs	8.6	8.3
Other	0.6	2.3
<b>Total cost of sales</b>	<b>105.1</b>	<b>66.1</b>