Registered Number 56350

LIPTON LIMITED

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

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Strategic Report for the year ended 31 December 2013

Principal activities, review of business and future developments

The Company ceased trading in November 2012 as a result of a Unilever Global reorganisation programme of tea procurement operations, completed during the first half of 2011.

During the year there were no additions to the restructuring provision, but a utilisation of £59,000 (2012: £116,000) relating to redundancy payments and a release of £15,000 (2012: £210,000). Due to the Company winding down, all employees were transferred to Unilever UK Limited with affect from 1 January 2012.

The Directors consider that, in the conditions prevailing during the year, the position of the Company's business and its financial position at the end of the year was satisfactory.

Key Performance Indicators

The Unilever Group operations are managed on a regional and category basis and the Company's Directors believe that analysis using key performance indicators for the Company is not necessary or appropriate as the performance and position of the Company is included in the performance indicators for Europe and the category information in the Unilever Group Annual Report which does not form part of this report.

Principal Risks and Uncertainties

Given the business has ceased to trade it was deemed that there are no continuing business risks. The recoverability of the Company's debtors was not deemed as a risk as it will recover these amounts from Group companies.

Political and Charitable Donations

The Company made charitable donations amounting to £nil (2012: £929). No political contributions were made (2012: £nil).

Going Concern

As a result of the Company having ceased to trade, and as required by FRS 18, the Directors have prepared the financial statements on the basis that the Company is no longer a going concern. No material adjustments arose as a result of ceasing to apply the going concern basis.

By order of the Board

Mr T H Rowlands
Director
Date: 30 September 2014

Lipton Limited

Directors' Report for the year ended 31 December 2013

The Directors submit their report and audited financial statements of the Company for the year ended 31 December 2013.

The Directors of the Company who were in office during the year and up to the date of signing the financial statements are listed below:

DIRECTORS
B K MacAuley
T H Rowlands

SECRETARY
The New Hovema Limited (resigned on 14 November 2013)

REGISTERED OFFICE
Unilever House
100 Victoria Embankment
London
EC4Y 0DY
United Kingdom

REGISTERED OFFICE OF ULTIMATE PARENT COMPANY
Unilever PLC
Port Sunlight
Wirral
Merseyside CH62 4ZD
United Kingdom

BANKERS
Royal Bank of Scotland
250 Bishopsgate
London
EC2M 4AA
United Kingdom

INDEPENDENT AUDITORS
PricewaterhouseCoopers LLP
Chartered Accountants and Registered Auditors
1 Embankment Place
London
WC2N 6RH

Lipton Limited

Directors' Report for the Year ended 31 December 2013 (continued)

Financial Results

The results of the Company show a profit on ordinary activities before tax of £43,000 (2012: £2,316,000) and turnover of £nil (2012: £23,454,000).

The Directors determined that no dividend would be declared in the year.

Dividend

No dividend has been declared or paid (2012: £nil).

Statement of Directors' responsibilities

The Directors are responsible for preparing the Strategic Report, Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under Company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Provision of Information to Auditors

Each of the persons who is a Director at the date of approval of this report confirms that:

- So far as the Director is aware, there is no relevant audit information of which the Company's auditors are unaware; and

- The Director has taken all the steps that he ought to have taken as a Director in order to make himself aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of Section 418 of the Companies Act 2006.

Lipton Limited

Directors' Report for the Year ended 31 December 2013 (continued)

Financial Results
The results of the Company show a profit on ordinary activities before tax of £43,000 (2012: £2,316,000) and turnover of £nil (2012: £23,454,000).

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Each of the persons who is a Director at the date of approval of this report confirms that:

- So far as the Director is aware, there is no relevant audit information of which the Company's auditors are unaware; and

- The Director has taken all the steps that he ought to have taken as a Director in order to make himself aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of Section 418 of the Companies Act 2006.

Lipton Limited

Directors' Report for the Year Ended 31 December 2013 (continued)

Independent Auditors

Next year, it is the intention that KPMG LLP will be in office as auditors of the Company in accordance with the Companies Act 2006.

By order of the Board

Mr T H Rowlands
Director
Date: 30 September 2014

Independent auditors' report to the members of Lipton Limited (continued)

Report on the financial statements

Our opinion

In our opinion the financial statements, defined below:

- give a true and fair view of the state of the Company's affairs as at 31 December 2013 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

This opinion is to be read in the context of what we say in the remainder of this report.

Emphasis of matter - Basis of preparation

In forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosure made in the Principal Accounting Policies to the financial statements concerning the basis of accounting. As a result of the Company having ceased to trade, the going concern basis of accounting is no longer appropriate and the financial statements have been prepared on a basis other than going concern as described in the Principal Accounting Policies. No adjustments were necessary in these financial statements to reduce assets to their realisable values, to provide for liabilities arising from the decision or to reclassify fixed assets and long-term liabilities as current assets and liabilities.

What we have audited

The financial statements, which are prepared by Lipton Limited, comprise:

- the Balance Sheet as at 31 December 2013;
- the Profit and Loss account and Statement of Total Recognised Gains and Losses for the year then ended;
- the accounting policies; and
- the notes to the financial statements, which include other explanatory information.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In applying the financial reporting framework, the directors have made a number of subjective judgements, for example in respect of significant accounting estimates. In making such estimates, they have made assumptions and considered future events.

What an audit of financial statements involves

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) ("ISAs (UK & Ireland)"). An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error.

Independent auditors' report to the members of Lipton Limited (continued)

What an audit of financial statements involves (continued)

This includes an assessment of:

- whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed;
- the reasonableness of significant accounting estimates made by the directors; and
- the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Report and Financial Statements to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Strategic Report, Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Other matters on which we are required to report by exception

Adequacy of accounting records and information and explanations received

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- we have not received all the information and explanations we require for our audit; or
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns.

We have no exceptions to report arising from this responsibility.

Directors' remuneration

Under the Companies Act 2006 we are required to report to you if, in our opinion, certain disclosures of Directors' remuneration specified by law are not made. We have no exceptions to report arising from this responsibility.

Entitlement to exemptions

Under the Companies Act 2006 we are required to report to you if, in our opinion, the Directors were not entitled to take advantage of the small companies exemption from preparing a strategic report. We have no exceptions to report arising from this responsibility.

Independent auditors' report to the members of Lipton Limited (continued)

Responsibilities for the financial statements and the audit

Our responsibilities and those of the Directors

As explained more fully in the Statement of Directors' responsibilities set out on page 3, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and ISAs (UK & Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

This report, including the opinions, has been prepared for and only for the company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Nicholas Campbell-Lambert (Senior Statutory Auditor)
for and on behalf of PricewaterhouseCoopers LLP
Chartered Accountants and Statutory Auditors
London
Date: 30 September 2014

Profit and Loss Account for the year ended 31 December 2013

	Notes	2013 £000	2012 £000
Turnover	(1)	-	23,454
Cost of sales		24	(22,541)
Gross profit		**24**	913
Distribution costs		-	(170)
Administrative expenses		4	(401)
Operating profit	(2)	**28**	**342**
Exceptional items	(3)	-	2,000
Profit on ordinary activities before interest and taxation		**28**	**2,342**
Interest receivable and similar income	(6)	15	23
Interest payable and similar charges	(6)	-	(49)
Profit on ordinary activities before taxation		**43**	**2,316**
Taxation on profit on ordinary activities	(7)	(797)	(617)
(Loss)/profit for the financial year		**(754)**	**1,699**

The notes on pages 14 to 23 form an integral part of these financial statements.

All operations in the current and previous years are discontinuing.

There are no material differences between the profit on ordinary activities before taxation and the (loss)/profit for the financial year stated above and their historical cost equivalents.

Lipton Limited

Statement of Total Recognised Gains and Losses for the year ended 31 December 2013

	2013	2012
	£000	£000
(Loss)/profit for the financial year	(754)	1,699
Currency retranslation	-	30
Total recognised (losses)/gains relating to the year	**(754)**	**1,729**

The notes on pages 14 to 23 form an integral part of these financial statements.

Lipton Limited

Balance Sheet as at 31 December 2013

	Notes	2013 £000	2012 £000
Current assets			
Debtors	(8)	7,491	8,206
		7,491	8,206
Creditors: amounts falling due within one year	(9)	(663)	(548)
Net current assets		**6,828**	**7,658**
Creditors: amounts falling due after more than one year	(9)	-	(2)
Provisions for liabilities and other charges	(10)	-	(74)
Net assets		**6,828**	**7,582**
Capital and reserves			
Called up share capital	(11)	4,250	4,250
Share premium account	(12)	361	361
Profit and loss account	(12)	2,217	2,971
Total shareholders' funds	(12)	**6,828**	**7,582**

The notes on pages 14 to 23 form an integral part of these financial statements.

The financial statements on pages 8 to 23 were approved by the Board of Directors on 30 September 2014 and were signed on its behalf by:

Mr T H Rowlands
Director
Date: 30 September 2014

Lipton Limited

Principal Accounting Policies
As a result of the Company having ceased to trade, and as required by FRS 18, the Directors have prepared the financial statements on the basis that the Company is no longer a going concern. No material adjustments arose as a result of ceasing to apply the going concern basis. The Directors have prepared the financial statements in accordance with the Companies Act 2006 and the applicable accounting standards in the United Kingdom. The principal accounting policies, which have been applied consistently throughout the year, are set out below.

Basis of preparation
The financial statements contain information about Lipton Limited as an individual Company and do not contain consolidated financial information as the parent of a group as it does not hold any subsidiaries.

Cash Flow Statement
The Company is a wholly-owned subsidiary of Unilever PLC and its cash flows are included in the consolidated financial statements of Unilever PLC, which are publicly available. Consequently the Company is exempt under the terms of Financial Reporting Standard 1 'Cash flow statements' (revised 1996) from publishing a cash flow statement.

Current Taxation
The charge for current income tax is based on the results for the year as adjusted for items which are not taxed or are disallowed. It is calculated using tax rates in legislation that has been enacted or substantively enacted by the balance sheet date.

Deferred Taxation
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date, where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date.

A net deferred tax asset is recognised as recoverable only when it can be regarded as more likely than not that there will be suitable taxable profits against which to recover carried forward tax losses and from which the future reversal of underlying timing differences can be deducted.

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax is measured on an undiscounted basis.

Lipton Limited

Principal Accounting Policies (continued)

Foreign Currencies
Trading transactions denominated in foreign currencies are translated into Sterling at the exchange rate ruling on the date of the transaction or at monthly average rates. Monetary assets and liabilities denominated in foreign currencies have been translated into Sterling at the rates current at the year end, and profits/(losses) are taken through the Profit and Loss Account of the year.

The balance sheets of branches in foreign currencies are translated into Sterling at rates of exchange ruling at the end of the financial year and the Profit and Loss Accounts are translated at the average rates of exchange for the year. Foreign exchange differences are dealt with as an adjustment to reserves.

Turnover
Turnover comprises the invoiced value of the sale of goods and services after deduction of discounts and sales taxes. Revenue is recognised when the risks and rewards of the underlying products have been substantially transferred to the customer.

Provisions
Provisions are recognised when either a legal or constructive obligation, as a result of a past event, exists at the balance sheet date and where the obligation can be reasonably estimated.

Pensions
The Company's eligible employees are members of the Unilever Pension Fund, a group defined benefit scheme which is funded by Company and employee contributions. The defined pension fund contributions are paid by the Company as if it were a defined contribution scheme as the Company is unable to identify its share of the underlying assets and liabilities in the scheme. Company contributions, which normally represent the charge for the year, are determined on an actuarial basis so that the annual charge is a substantially level percentage of current and expected future pensionable payroll.

Sponsoring companies pay their contributions to Unilever UK Central Resources Limited, which accepts responsibility for contributing to the Fund and for accounting for the pension cost on their behalf.

The capital costs of unfunded retirement benefits for employees retiring before normal retiring age are paid to another group Company which accepts responsibility for payment of the benefits to former employees. The capital costs are charged to the profit and loss account in the year in which the decision to retire an employee before normal retirement age is made.

Dividends
Final dividends are only recognised in the profit and loss account when they have been approved by the shareholders and interim dividends are only recognised when paid.

Lipton Limited

Principal Accounting Policies (continued)

Exceptional Items

Disclosure is made for exceptional items under FRS3 for material items which derive from events or transactions that fall within the ordinary activities of the Company and which individually or, if of a similar type, in aggregate, need to be disclosed by virtue of their size or incidence. Where significant, the following items are shown separately on the face of the profit and loss account after operating profit and before interest: i) profits or losses on the sale or termination of an operation; ii) costs of a fundamental reorganisation or restructuring; iii) profits or losses on the disposal of fixed assets.

Lipton Limited

Notes to the financial statements for the year ended 31 December 2013

(1) Turnover

Turnover includes sales to fellow Unilever Group companies of £nil (2012: £23,454,000) and represents sales at invoice value, excluding value added tax.

The geographical analysis of turnover is as follows:

	2013 £000	2012 £000
Europe	-	13,709
Asia Pacific	-	8,379
Africa	-	630
Rest of World	-	736
	-	23,454

Until November 2012, the Company was engaged in the purchase and sale of raw tea and, in the opinion of the Directors, did not carry on classes of business substantially different from each other. Consequently, no segmental analysis of the business is included in these financial statements.

(2) Operating Profit

Operating profit is arrived at after charging/(crediting) the following amounts:

	2013 £000	2012 £000
Staff costs (note 5)	16	70
Auditors' remuneration		
- audit services	-	11
Restructuring costs (note 10)	-	4
Claim provision release (note 10)	-	(210)
Redundancy provision release (note 10)	(15)	-

The fees for PricewaterhouseCoopers LLP for the statutory audit of the Company's annual financial statements were borne by a fellow Unilever Group company to the amount of £10,000 (2012: £11,000).

(3) Exceptional Items

Exceptional Items below operating profit can be analysed as follows:

	2013 £000	2012 £000
Gain on sale of Unilever Tea System	-	2,000
Total	-	2,000

The exceptional item represented the gain on the sale of the stock management electronic resource planning (ERP) system (which had a net book value of £nil) by the Company to Unilever Asia Private Limited in 2012.

(4) Directors' Emoluments

All of the Directors who served the Company during the year ended 31 December 2013 are employed by other Unilever Group companies and are remunerated by those companies in respect of their services to the Group as a whole.

(5) Employee Information

The monthly average number of persons employed by the Company during the year is analysed below:

	2013 Number	2012 Number
United Kingdom	-	-
Total	-	-

	2013 £000	2012 £000
Staff Costs		
Wages and salaries	12	42
Social security costs	1	11
Other pension costs	3	17
Total	16	70

Due to the Company winding down, employees were transferred to Unilever UK Limited with affect from 1 January 2012. The amounts disclosed above relate to recharged costs.

Lipton Limited

Notes to the financial statements for the year ended 31 December 2013 (continued)

(6) Interest receivable/(payable) and similar income / (charges)

	2013 £000	2012 £000
Interest receivable on amounts due from Unilever Group undertakings	15	23
Total interest receivable	15	23
Interest payable on loans due to Unilever Group undertakings	-	(49)
Total interest payable	-	(49)

Lipton Limited

Notes to the financial statements for the year ended 31 December 2013 (continued)

(7) ***Tax on profit on ordinary activities***

The charge for taxation is made up as follows:

	2013		2012	
	£000	£000	£000	£000
On profit for the year				
Current tax:				
UK corporation tax	10		(504)	
Adjustments to tax in respect of prior years	37		11	
Total UK taxation		47		(493)
Adjustments to foreign tax in respect of prior years	(844)		-	
Total foreign taxation		(844)		-
Total current taxation		(797)		(493)
Deferred tax:				
Deferred taxation	-		(71)	
Adjustments to tax in respect of prior years	-		(53)	
Total deferred taxation		-		(124)
Total taxation charge		(797)		(617)

The current UK corporate tax rate that has been used for the year is a hybrid rate of 23.25%. This is on the basis that the rate changed from 24% to 23% as of 1 April 2012. A tax rate change to 20% (which has effect from 1 April 2015) has been factored into the UK deferred tax calculations.

In addition, further reductions to the main rate are proposed to reduce the rate to 21% by 1 April 2014 and to 20% with effect from 1 April 2015. These further changes have not been substantively enacted at the balance sheet date and therefore have not been included in these financial statements. Such changes are not expected to have a significant effect on the deferred tax balances.

Lipton Limited

Notes to the financial statements for the year ended 31 December 2013 (continued)

(7) Tax on profit on ordinary activities (continued)

The current tax assessed for the year is higher (2012: lower) than the standard rate of corporation tax in the UK (23.25%) (2012: 24.5%). The differences are explained below:

	2013 £000	2012 £000
Profit on ordinary activities before taxation	43	2,316
Profit on ordinary activities multiplied by standard rate of corporation tax in UK of 23.25% (2012: 24.5%)	(10)	(567)
Effects of:		
Permanent differences	-	(7)
Capital allowances (higher)/lower than depreciation	-	69
Short term timing differences	20	4
Adjustments to tax in respect of prior years	37	11
Foreign taxation	(844)	-
Deferred tax rate change	-	(3)
Current tax charge for the year	(797)	(493)

There are no reconciling items relating to intra group transfer pricing policy adjustments in the tax reconciliation for 2013 (2012: none) as no intra group payment will be made for the losses claimed or surrendered relating to such amounts.

The corporation tax creditor includes amounts payable to other group companies in respect of losses claimed by way of group relief. As noted above, no payment is received for losses claimed where taxable income arises as a result of transfer pricing adjustments.

The effect on the tax charge on the profit of the year of the sale of the stock management electronic resource planning (ERP) system disclosed in note 3 is as follows:

	2013 £000	2012 £000
United Kingdom Corporation Tax charge	-	(490)
Total	-	(490)

Lipton Limited

Notes to the financial statements for the year ended 31 December 2013 (continued)

(8) Debtors

	2013	**2012**
	£000	**£000**
Amounts due within one year		
Trade debtors	-	1
Amounts due from Unilever Group undertakings	7,491	8,205
Total debtors	7,491	8,206

Amounts due from Unilever Group undertakings include balances due from Unilever UK Central Resources Limited which are interest bearing at monthly LIBOR and are unsecured, and due on demand.

(9) Creditors

	2013	2012
	£000	£000
Amounts falling due within one year		
Trade creditors	-	(50)
Corporation Tax	(663)	(359)
Accruals and deferred income	-	(139)
Total	(663)	(548)
Amounts falling due after more than one year		
Accruals and deferred income	-	(2)
Total	-	(2)

(10) **Provisions for liabilities**

	Restructuring
	£000
At 1 January 2013	74
Utilisation	(59)
Release	(15)
At 31 December 2013	-

During the first half of 2011 the Unilever Group announced a wide ranging review of its global tea procurement strategy. As part of this programme the Company ceased trading in November 2012.

During the year there were no additions to the restructuring provision (2012: £186,000), but a utilisation of £59,000 (2012: £116,000) relating to redundancy payments and a release of £15,000 (2012: £210,000). Due to the Company winding down, all employees were transferred to Unilever UK Limited with affect from 1 January 2012.

(11) Called up Share Capital

	2013 £000	2012 £000
Authorised, allotted, called up and fully paid		
4,250 (2012: 4,250) ordinary shares of 10p each	-	-
4,250,000 (2012: 4,250,000) deferred ordinary shares of £1 each	4,250	4,250
	4,250	4,250

The rights of the deferred shares are as follows:

(1) the profits which the Company may determine to distribute in respect of any financial year shall be applied first in paying to the holders of the Ordinary and Deferred Shares pari passu a dividend of up to 5 per cent per annum and the balance of the said profits shall be paid to the holders of Ordinary Shares.

(2) on a winding up the assets available for distribution among the members shall be applied first in repaying to the holders of the Ordinary Shares the sum of 10p for each Ordinary Share held by them; second in repaying the holders of the Deferred Shares the sum of £1 each Deferred Share held by them; and any balance of such assets then remaining shall belong to the holders of Ordinary Shares.

(3) save as provided above the holders of the Deferred Shares shall not be entitled to any participation in the profits or assets of the Company.

(4) the holders of the Deferred Shares shall not be entitled to attend or vote at any general meeting of the Company by virtue of or in respect of their holdings of Deferred Shares.

Lipton Limited

Notes to the financial statements for the year ended 31 December 2013 (continued)

(12) Reconciliation of movements in Total Shareholders' Funds

	2013 £000	**2012** £000
(Loss)/profit for the financial year	(754)	1,699
Currency retranslation	-	30
Net (reduction)/addition to shareholders' funds	(754)	1,729
Opening shareholders' funds	7,582	5,853
Closing shareholders' funds	6,828	7,582

Reserves

	Share Premium Account £000	**Profit and Loss Account** £000	**Total** £000
At 1 January 2013	361	2,971	3,332
Loss for the financial year	-	(754)	(754)
At 31 December 2013	361	2,217	2,578

Lipton Limited

Notes to the financial statements for the year ended 31 December 2013 (continued)

(13) Related Party Transactions and Ultimate Parent Company

The ultimate parent company and controlling party is Unilever PLC and the immediate holding company is Unilever U.K. Holdings Limited, of which Lipton Limited is a wholly owned subsidiary. The Company has not disclosed transactions with fellow, wholly owned subsidiaries in accordance with the exemption under the terms of Financial Reporting Standard 8 as the ultimate parent company produces publicly available consolidated financial statements. These financial statements are both the smallest and largest group to consolidate these financial statements. Copies of Unilever Group financial statements can be publicly obtained from Unilever PLC, Corporate Relations Department, 100 Victoria Embankment, London EC4Y 0DY.

Under the terms of Financial Reporting Standard 8 it is required to disclose transactions with fellow subsidiaries that are not wholly owned by the Unilever Group. The following transactions and balances with fellow subsidiaries were in the normal course of business.

	Amounts due from related party	**Amounts due to related party**	**Sales to related party**	**Purchases from related party**
	2013	2013	2013	2013
	£000	£000	£000	£000
Unilever Pakistan	-	-	-	-
Unilever Tea Kenya Ltd	-	-	-	-
Unilever Mashreq Tea	-	-	-	-
Other Unilever Group companies	-	-	-	-

	Amounts due from related party	**Amounts due to related party**	**Sales to related party**	**Purchases from related party**
	2012	2012	2012	2012
	£000	£000	£000	£000
Unilever Pakistan	-	-	368	4
Unilever Tea Kenya Ltd	-	-	-	-
Unilever Mashreq Tea	-	-	610	-
Other Unilever Group companies	-	-	706	499

The purchases from other Unilever Group companies were in relation to recharged office costs from Unilever Hindustan (2013: £nil), (2012: £105,000) and PT Unilever Indonesia (2013: £nil), (2012: £385,000). All other sale and purchases relate to transactions in the normal course of business.