

# US GAAP financial data

## US GAAP Financial Data

The following financial information has been adjusted from data prepared under UK GAAP to reflect significant differences from accounting principles generally accepted in the US (US GAAP). See Note 52 for an explanation of these differences.

### Selected financial statistics

	2004 <sup>(a)</sup> ¢	2004 p	2003 p	2002 p	2001 p	2000 p
<b>Barclays PLC Group</b>						
Earnings per 25p ordinary share	91.2	47.5	26.8	37.4	40.5	36.3
Dividends per 25p ordinary share	41.7	21.7	19.1	17.3	15.3	13.1
Book value per 25p ordinary share	511	266	260	242	246	196
		%	%	%	%	%
Net income as a percentage of:						
average total assets		0.45	0.33	0.52	0.60	0.62
average shareholders' equity		18.02	10.57	16.57	19.00	22.72
Dividends as a percentage of net income		46.54	71.49	44.67	37.63	35.49
Average shareholders' equity as a percentage of average total assets		2.51	3.16	3.12	3.16	2.75
<b>Barclays Bank PLC Group</b>						
Net income as a percentage of:						
average total assets		0.47	0.35	0.54	0.62	0.64
average shareholders' equity		17.16	10.08	15.60	17.73	21.37
Average shareholders' equity as a percentage of average total assets		2.73	3.50	3.44	3.52	3.00

### Selected financial statement data

	2004 <sup>(a)</sup> \$m	2004 £m	2003 £m	2002 £m	2001 £m	2000 £m
Net income: <sup>(b)</sup>						
Barclays PLC Group	5,821	3,032	1,740	2,476	2,695	2,195
Barclays Bank PLC Group	6,023	3,137	1,842	2,578	2,795	2,252
Shareholders' equity: <sup>(b)</sup>						
Barclays PLC Group	32,550	16,953	16,830	16,015	14,813	13,029
Barclays Bank PLC Group	37,620	19,594	18,646	17,846	16,645	14,513
Total assets: <sup>(b)</sup>						
Barclays PLC Group	1,256,794	654,580	541,969	491,466	413,580	368,980
Barclays Bank PLC Group	1,257,022	654,699	542,080	491,586	413,586	368,985

#### Notes

- (a) The Dollar financial information has been translated for convenience at the rate of US\$1.92 to £1, the noon buying rate for cable transfers in New York City, payable in pounds Sterling, at 31st December 2004.
- (b) Net income and shareholders' equity have been adjusted to reflect significant differences between UK and US GAAP, as shown on pages 237 and 238 to the accounts. Total assets have been adjusted to reflect such differences together with adjustments set out in footnotes (s) and (y) to Note 52.