BARCLAYS PLC

UNAUDITED
FINANCIAL ACCOUNTS

14 AUGUST 2007

REGISTERED NO 48839

The information in these interim accounts does not comprise statutory accounts within the meaning of Section 240 of the Companies Act 1985 Statutory accounts for the year ended 31st December 2006, which also includes information required to be included in the Barclays PLC Group annual report on Form 20-F to the Securities and Exchange Commission in the United States of America, have been delivered to the Registrar of Companies in accordance with Section 242 of the Companies Act 1985 and contained an auditors' report which was unqualified and did not make any statements under Section 237 of the Act.

BARCLAYS PLC
INCOME STATEMENT (UNAUDITED)
FOR THE PERIOD ENDED 14 AUGUST 2007

	14 08 07 £m	31 12 06 £m
Dividends received from subsidiary	1,599	1,964
Interest income	2	4
Fair value movement on derivatives	4	-
Other income	14	-
Other expenses	(1)	-
Management charge from subsidiary undertaking	(2)	(4)
Profit before tax	1,616	1,964
Tax	-	-
Profit after tax	1,616	1,964

BARCLAYS PLC
BALANCE SHEET (UNAUDITED)
AS AT 14 AUGUST 2007

	Note	14 08 07 £m	31 12 06 £m
Non-current assets			
Investment in subsidiaries	1	10,325	8,641
Current assets			
Cash and balances at central banks		1,487	575
Sundry debtors		3	-
Other current assets		17	17
Total assets		11,832	9,233
Liabilities			
Current liabilities			
Derivative financial instruments	2	1	-
Amounts payable within one year		49	4
Shareholders' equity			
Called up share capital	3	1,715	1,634
Share premium account	4	7,222	5,818
Capital redemption reserve	4	315	309
Retained earnings	4	2,530	1,468
Total shareholders' equity		11,782	9,229
Total liabilities and shareholders' equity		11,832	9,233

Marcus Agius
Chairman

Date 15 August 2007

BARCLAYS PLC
STATEMENT OF RECOGNISED INCOME AND EXPENSE (UNAUDITED)
FOR THE PERIOD ENDED 14 AUGUST 2007

	Note	14 08 07 £m	31 12 06 £m
Profit after tax	4	1,616	1,964
Total recognised income and expense for the period		1,616	1,964
Attributable to.			
Equity holders of Barclays PLC		1,616	1,964

BARCLAYS PLC
CASH FLOW STATEMENT (UNAUDTED)
FOR THE PERIOD ENDED 14 AUGUST 2007

	14 08 07 £m	31 12 06 £m
Reconciliation of profit before tax to net cash flows from operating activities:		
Profit before tax	1,616	1,964
Changes in operating assets and liabilities·		
Increase in debtors	(3)	(13)
Increase in current liabilities	46	-
Net cash from operating activities	1,659	1,951
Capital contribution to subsidiaries	(1,434)	-
Purchase of shares in subsidiaries	(250)	(179)
Net cash used in investing activities	(1,684)	(179)
Dividends paid	(1,341)	(1,814)
Shares repurchased	(154)	-
Proceeds from issue of shares	2,432	179
Net cash used in financing activities	937	(1,635)
Net increase in cash and cash equivalents	912	137
Cash and cash equivalents at the beginning of period	575	438
Cash and cash equivalents at end of period	1,487	575
Cash and cash equivalents comprise:		
Cash and balances with central banks	1,487	575
Net cash from operating activites includes		
Dividends received	1,599	1,964
Interest received	2	4

BARCLAYS PLC
ADDITIONAL INFORMATION

1 Reporting entity

These accounts have been prepared for Barclays PLC as an individual entity, the sole activity of which is to act as the parent of Barclays Bank PLC, Barclays Investments (Netherlands) N V and Odysseus Jersey (No 1) Limited They do not consolidate the assets, liabilities, income or expense of its subsidiaries

2 Basis of preparation

The accounts of Barclays PLC, have been prepared in accordance with International Financial Reporting Standards ('IFRS') and the interpretations issued by the International Financial Reporting Interpretations Committee ('IFRIC') as adopted by the European Union In all material respects, this is also in accordance with IFRS These accounts have been prepared under the historical cost convention modified to include the fair valuation of certain financial instruments to the extent required or permitted under IAS 39, 'Financial Instruments, recognition, and measurement' as set out in the relevant accounting policies They are stated in pounds sterling, (£m), the currency of the country in which Barclays PLC is incorporated

3. Significant accounting policies

The principal accounting policies applied in the preparation of the accounts are set out below These policies have been consistently applied

Interest income

Interest income is recognised in the income statement on an effective interest basis

Dividends

Dividends receivable are recognised on receipt, which is the earliest date on which an irrevocable right to receive dividends has been established Dividends on ordinary shares are recognised in equity in the period in which they are paid or, if earlier, approved by Barclays PLC shareholders

Investment in subsidiaries

Investments in subsidiaries are recorded in the balance sheet at historical cost less any amounts that have been provided for to reflect impairments in the value Any impairment in the value of the investment is recognised in the income statement.

Derivative financial instruments

The Company is party to a single foreign exchange forward contract to reduce exchange risk Derivatives are measured at fair value on initial recognition and transaction costs are included in the income statement Subsequently, the resulting gains and losses are taken to the income statement The fair value of the derivative has been determined by reference to open market prices

BARCLAYS PLC
NOTES TO THE ACCOUNTS

1 INVESTMENT IN SUBSIDIARIES

Barclays Bank PLC, Barclays Investments (Netherlands) N V and Odysseus Jersey (No 1) Limited are direct subsidiaries of Barclays PLC

2 DERIVATIVE FINANCIAL INSTRUMENTS

On 27 July Barclays PLC settled a foreign exchange forward contract with Barclays Bank PLC to sell €300m and buy £205m, with the resulting gain of £5m recognised in the income statement On 27 July 2007 Barclays PLC entered into an foreign exchange forward contract with Barclays Bank, to sell €300m and buy £201m, the fair value liability being £1m at the balance sheet date

3 CALLED UP SHARE CAPITAL

The authorised share capital of Barclays PLC is £2,500m, comprising 9,996m ordinary shares of 25p each and 1m staff shares of £1 each This has remained unchanged since the prior period

Called up share capital, allotted and fully paid	Ordinary shares £m	Staff shares £m	Total £m
As at 1 January 2006	1623	1	1624
Issued to staff under the SAYE, ESOP, ESOS and ISOP Share Option Schemes	5	-	5
Issued to staff under the Incentive Share Option Plan	6	-	6
As at 31 December 2006	1,633	1	1,634
Issued to staff under the SAYE, ESOP, ESOS and ISOP Share Option Schemes	1	-	1
Issued to staff under the Incentive Share Option Plan	2	-	2
Repurchase of shares	(6)	-	(6)
Issue of shares	84	0	84
At 14 August 2007	1,714	1	1,715

4 RESERVES

	Share premium £m	Capital redemption reserve £m	Retained earnings £m	Total £m
As at 1 January 2006	5,650	309	1,318	7,277
Premium on shares issued	168	-	-	168
Profit after tax	-	-	1,964	1,964
Dividends paid	-	-	(1,814)	(1,814)
As at 31 December 2006	5,818	309	1,468	7,595
Profit after tax	-	-	1,616	1,616
Dividends paid	-	-	(1,341)	(1,341)
Premium on shares issued	1,404	-	-	1,404
Repurchase of shares	-	6	(154)	(148)
Arising on share issue	-	-	941	941
At 14 August 2007	7,222	315	2,530	10,067

The operation of section 131 of the Companies Act 1985 with regard to the issue of shares by Barclays PLC in exchange for shares in Odysseus Jersey (No 1) Limited and the subsequent redemption by the company of its no par value redeemable preference shares for cash has resulted in additional distributable profits of £941m

5 FINANCIAL RISKS

The main financial risks that the company is exposed to are credit and market risk The Company is not exposed to significant liquidity or interest rate risk

Credit risk

Credit risk represents the risk of financial loss caused by default of the counterparty The principal financial assets of the Company are cash and sundry debtors The carrying amount of these assets represents the maximum exposure to credit risk Management consider that this risk is insignificant.

Market risk

The Company is exposed to foreign exchange risk on its derivative financial instrument. A fluctuation in exchange rates could affect its profit and loss Management consider that this risk is insignificant.

6 PRINCIPAL SUBSIDIARIES

Barclays Bank PLC, Barclays Investments (Netherlands) N V and Odysseus Jersey (No 1) Limited are the only direct subsidiaries of Barclays PLC The principal subsidiaries of the Barclays Group are held by Barclays Bank PLC or by its subsidiaries (indicated by a *) and are as follows

Country of registration or incorporation	Company names	Nature of Business	Equity of capital held %
England	Gerrard Investment Management Limited	Investment Management	100*
England	Barclays Mercantile Business Finance Limited	Commercial finance, holding company, leasing	100
England	Barclays Global Investors UK Holdings Limited	Holding company	92 3
England	Barclays Global Investors Limited	Investment Management	92 3*
England	Barclays Life Assurance Company Limited	Life and pension business	100
England	Barclays Bank Trust Company Limited	Banking, securities industries and trust services	100
England	Barclay Stockbrokers Limited	Stockbroking	100
England	Barclays Capital Securites Limited	Securities dealing	100
England	Barclays Global Investors Pensions Management Limited	Investment Management	92 3*
England	FIRSTPLUS Financial Group PLC Advisory Services Limited	Consumer finance	100*
Jersey	Barclays Private Bank and Trust Limited	Banking, holding company	100*
Isle of Man	Barclays Private Clients International Limited	Banking	100*
Spain	Barclays Bank SA	Banking	99 7
Botswana	Barclays Bank of Botswana Limited	Banking	74 9
Egypt	Barclays Bank Egypt SAE	Banking	100
Ghana	Barclays Bank of Ghana Limited	Banking	100

In accordance with section 231(5) of the Companies Act 1985, the above information is provided solely in relation to principal subsidiaries

The country of registration or incorporation is also the principle area of operation for each of the above subsidiaries