

Consolidated balance sheet

at 31 December 2010

	Notes	2010 £m	Restated ^(d) 2009 £m
Non-current assets			
Intangible assets	13	241.5	210.5
Property, plant and equipment	14	154.3	142.9
Investments accounted for using equity method	15	0.1	0.1
Retirement benefit asset	16	0.1	0.1
Deferred income tax asset	17	43.2	35.7
		439.2	389.3
Current assets			
Inventories	18	8.8	17.3
Trade and other receivables	19	170.1	156.0
Cash – IDC ^(c) Scheme funds (restricted)	20	31.6	33.8
Cash and cash equivalents ^(d)	21	95.8	66.7
		306.3	273.8
Liabilities			
Current liabilities			
Borrowings ^(d)	22	(34.4)	(45.4)
Derivative financial instruments	23	(4.1)	(4.4)
Trade and other payables	24	(100.3)	(95.7)
Current income tax liabilities	25	(13.1)	(11.3)
		(151.9)	(156.8)
Net current assets		154.4	117.0
Non-current liabilities			
Borrowings	22	(114.3)	(134.9)
Retirement benefit obligations	16	(6.7)	(5.6)
Deferred tax liabilities	17	(16.8)	(12.5)
IDC ^(c) provision	26	(81.7)	(80.2)
Other provisions	26	(5.3)	(5.4)
		(224.8)	(238.6)
Net assets		368.8	267.7
Equity attributable to owners of Cape plc			
Share capital	28	29.2	33.3
Share premium account		10.8	9.2
Special reserve		1.0	1.0
Other reserves		(3.0)	(3.6)
Translation reserve		115.1	64.2
Retained earnings		211.1	160.6
Total equity attributable to owners of Cape plc		364.2	264.7
Non-controlling interest		4.6	3.0
Total equity		368.8	267.7

(c) IDC refers to the Industrial Disease Claims which are funded using the Scheme cash (note 34).

(d) Cash and current borrowings have been restated in 2009 for the reclassification of a short-term loan facility to current borrowings (£13.4 million) which was netted against cash balance in the prior year, please refer to note 1.4 for further detail.

Approved by the Board of Directors on 16 May 2011.

Martin K May Chief Executive
Richard Bingham Chief Financial Officer

The notes and information on pages 47 to 90 form part of these accounts.

Cape plc registered number 40203