

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

20. Other intangible assets

	Development costs \$ million	Assets arising on acquisitions \$ million	Computer software \$ million	Total \$ million
Cost				
As at 29 December 2007	1.8	61.4	123.0	186.2
Additions	0.6	–	10.4	11.0
Acquisition of subsidiaries	–	37.4	–	37.4
Disposals	–	–	(1.1)	(1.1)
Foreign currency translation	(0.6)	(7.4)	(1.9)	(9.9)
As at 3 January 2009	1.8	91.4	130.4	223.6
Additions	0.6	–	7.8	8.4
Acquisition of subsidiaries	–	5.9	–	5.9
Disposals	–	–	(4.6)	(4.6)
Foreign currency translation	0.1	3.3	1.3	4.7
As at 2 January 2010	2.5	100.6	134.9	238.0
Accumulated amortisation				
As at 29 December 2007	0.2	13.4	79.5	93.1
Amortisation charge for the period	0.2	10.6	15.2	26.0
Disposals	–	–	(1.1)	(1.1)
Foreign currency translation	(0.2)	(1.3)	(1.7)	(3.2)
As at 3 January 2009	0.2	22.7	91.9	114.8
Amortisation charge for the period	0.3	11.2	14.1	25.6
Disposals	–	–	(4.5)	(4.5)
Impairments	–	10.2	11.8	22.0
Foreign currency translation	–	0.9	1.2	2.1
As at 2 January 2010	0.5	45.0	114.5	160.0
Carrying amount				
As at 3 January 2009	1.6	68.7	38.5	108.8
As at 2 January 2010	2.0	55.6	20.4	78.0

Intangible assets arising on acquisitions principally represent acquired customer relationships.

All intangible assets included above have finite useful lives.

In 2009, the Group recognised an impairment of \$10.2 million in relation to acquired customer relationships, of which the majority related to Rolastar and arose due to the deterioration in its end markets since its acquisition was negotiated in early 2008. Management measured the impairment based on the value in use of the customer relationships, using a pre-tax discount rate of 17.2%.

Also in 2009, an impairment of \$11.8 million was recognised in relation to software licences that had become surplus to requirements as a consequence of the Group's restructuring initiatives.

Impairments are analysed by operating segment in note 5.