

3. Operating segments continued

	2019 \$ million	2018 \$ million
Non-current assets¹		
Americas	196.9	184.6
Asia Pacific	7.4	4.4
Europe, Middle East and Africa	11.5	5.1
	215.8	194.1

Note

1. Non-current assets excludes trade and other receivables, assets recognised from costs to obtain a contract, defined benefit pension plan surplus and deferred tax asset.

Europe, Middle East and Africa includes United Kingdom non-current assets of \$6.9 million (2018 \$2.0 million).

Americas includes United States non-current assets of \$182.4 million (2018 \$171.1 million).

4. Profit before tax

The following items have been charged in arriving at profit before tax:

	Notes	2019 \$ million	2018 \$ million
Employee benefit costs	8	220.5	208.9
Costs of inventories recognised as an expense		81.6	79.8
Write-down of inventories to net realisable value	19	1.6	0.1
Amortisation of intangible assets	13	2.1	4.3
Depreciation of property, plant and equipment	14	14.7	16.5
Depreciation of right-of-use assets	15	7.5	-
Amortisation of assets recognised from costs to obtain a contract	21	0.5	0.6
Operating leases - minimum lease payments		-	8.5
Expenses relating to short-term leases and leases of low-value assets	26	0.3	-
Product development costs		96.5	96.9
Net foreign exchange loss		0.6	0.6

Services provided to all of the operations of the Group by the auditor, Ernst & Young LLP, and its associates:

	2019 \$ million	2018 \$ million
Audit services		
Group audit fee	1.1	0.9

A description of the work of the Audit Committee is set out in the Audit Committee report on pages 72 to 76 and includes an explanation of how auditor objectivity and independence is safeguarded when non-audit services are provided by the auditor.

5. Exceptional items

	Note	2019 \$ million	2018 \$ million
CEO strategic review		1.8	-
French Customs (refund)/duty		(2.3)	9.1
UK pension fund GMP equalisation past service cost	9	-	4.0
		(0.5)	13.1