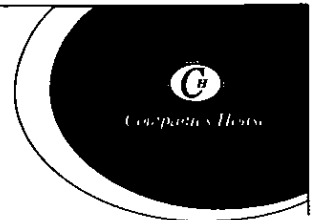


In accordance with
Regulation 32 of the
Overseas Companies
Regulations 2009

OS AA01

Statement of details of parent law and other information for an overseas company



☒ **What this form is for**
You may use this form to
accompany your accounts
disclosed under parent law

☐ **What this form is NOT for**
You cannot use this form to
an alteration of manner of
with accounting requirements



A1ZWS31V
#95
A17 12/01/2013
COMPANIES HOUSE
#10
A14 27/12/2012
COMPANIES HOUSE

Part 1 Corporate company name

Corporate name of overseas company ① Evermore Investment Trust Public Limited Company

If the company has already been registered in the UK, please enter the establishment number below

UK establishment number ② B R 0 0 0 1 0 8

→ **Filling in this form**
Please complete in typescript or in bold black capitals.

All fields are mandatory unless specified or indicated by *

① This is the name of the company in its home state

② This should only be completed if the company has already been registered in the UK

Part 2 Statement of details of parent law and other information for an overseas company

A1 Legislation

Please give the legislation under which the accounts have been prepared and, if applicable, the legislation under which the accounts have been audited

Legislation ③ IRISH COMPANY LAW

③ This means the relevant rules or legislation which regulates the preparation and, if applicable, the audit of accounts

A2 Accounting principles

Accounts Have the accounts been prepared in accordance with a set of generally accepted accounting principles?

Please tick the appropriate box

☐ No Go to Section A3

☒ Yes. Please enter the name of the organisation or other body which issued those principles below, and then go to Section A3

④ Please insert the name of the appropriate accounting organisation or body

Name of organisation or body ④ IRISH GAAP/INSTITUTE OF CHARTERED ACCOUNTANTS IN IRELAND

A3 Accounts

Accounts Have the accounts been audited? Please tick the appropriate box

☐ No. Go to Section A5

☒ Yes. Go to Section A4

OS AA01

Statement of details of parent law and other information for an overseas company



Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name	Dearbhla Kelly
Company name	Deloitte & Touche
Address	29 Earlsfort Terrace Dublin 2
Post town	
County/Region	
Postcode	
Country	Ireland
DX	
Telephone	00353 1 417 2200



Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and, if appropriate, the registered number, match the information held on the public Register
- ☐ You have completed all sections of the form, if appropriate
- ☐ You have signed the form



Important information

Please note that all this information will appear on the public record.



Where to send

You may return this form to any Companies House address.

England and Wales

The Registrar of Companies, Companies House,
Crown Way, Cardiff, Wales, CF14 3UZ
DX 33050 Cardiff

Scotland

The Registrar of Companies, Companies House,
Fourth floor, Edinburgh Quay 2,
139 Fountainbridge, Edinburgh, Scotland, EH3 9FF
DX ED235 Edinburgh 1
or LP - 4 Edinburgh 2 (Legal Post)

Northern Ireland:

The Registrar of Companies, Companies House,
Second Floor, The Linenhall, 32-38 Linenhall Street,
Belfast, Northern Ireland, BT2 8BG
DX 481 N R Belfast 1



Further information

For further information, please see the guidance notes on the website at www.companieshouse.gov.uk or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.companieshouse.gov.uk

OS AA01

Statement of details of parent law and other information for an overseas company

A4 Audited accounts		
Audited accounts	Have the accounts been audited in accordance with a set of generally accepted auditing standards? Please tick the appropriate box <input type="checkbox"/> No. Go to Part 3 'Signature' <input checked="" type="checkbox"/> Yes. Please enter the name of the organisation or other body which issued those standards below, and then go to Part 3 'Signature'	① Please insert the name of the appropriate accounting organisation or body
Name of organisation or body ①	IRISH GAAP / INSTITUTE OF CHARTERED ACCOUNTANTS IN IRELAND.	
A5 Unaudited accounts		
Unaudited accounts	Is the company required to have its accounts audited? Please tick the appropriate box <input type="checkbox"/> No. <input checked="" type="checkbox"/> Yes.	
Part 3 Signature		
I am signing this form on behalf of the overseas company		
Signature	Signature X <i>Sherna Grevelled</i> X	
This form may be signed by Director, Secretary, Permanent representative.		

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Evermore Investment Trust Plc

Reports and Financial Statements
for the year ended
5 April 2012

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12/01/2013
COMPANIES HOUSE
27/12/2012
COMPANIES HOUSE

#99

#12



EVERMORE INVESTMENT TRUST PLC
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2012

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EVERMORE INVESTMENT TRUST PLC

DIRECTORS AND OTHER INFORMATION

DIRECTORS

Patrick Richard Evershed
Sheena Anne Evershed
Howard Boardman Knott
Jonathan Paul Kingsland Tillet

SECRETARY

Sheena Anne Evershed

REGISTERED OFFICE

29 Earlsfort Terrace
Dublin 2

AUDITORS

Deloitte & Touche
Chartered Accountants and Registered Auditors
Deloitte & Touche House
Earlsfort Terrace
Dublin 2

BANKERS

Brown, Shipley & Co Limited
Founders Court
Lothbury
London EC2R 7HE

FUND MANAGERS

Hargreave Hale Limited
9-11 Neptune Court
Hallam Way
Blackpool FY4 5LZ

COMPANY NUMBER

30106

EVERMORE INVESTMENT TRUST PLC

DIRECTORS' REPORT

The directors present herewith their report and the audited financial statements of the company for the year ended 5 April 2012

PRINCIPAL ACTIVITIES AND BUSINESS REVIEW

The company is an investment holding company which, during the year concerned, continued to invest mainly in listed companies

RISKS AND UNCERTAINTIES

The directors have identified a fluctuation in the market value of the company's investments as a possible business risk

PROFIT AND DIVIDENDS

The profit for the year is disclosed on page 9

A dividend of Stg£0 05 per share was paid in November 2011 (2010 Stg£0 045)

DIRECTORS

The persons listed below acted as directors of the company during the entire year covered by the financial statements and this report

Patrick Richard Evershed
Sheena Anne Evershed
Howard Boardman Knott
Jonathan Paul Kingsland Tillett

In accordance with the Articles of Association, Jonathan Paul Kingsland Tillett retires by rotation and, being eligible, offers himself for re-election

DIRECTORS' AND SECRETARY'S INTERESTS IN SHARES

The following directors and secretary held shares in the company at 5 April 2011 and 5 April 2012

	Shares Number
Patrick Richard Evershed	15,000
Sheena Anne Evershed	10,000
Howard Boardman Knott	500
Jonathan Paul Kingsland Tillett	7,000

EVERMORE INVESTMENT TRUST PLC

DIRECTORS' REPORT (CONTINUED)

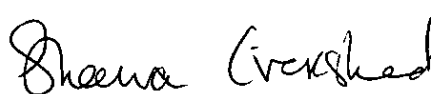
BOOKS OF ACCOUNT

To ensure that proper books and accounting records are kept in accordance with Section 202 Companies Act, 1990, the directors have employed appropriately qualified accounting personnel and have maintained appropriate accounting systems. The books of account are located at the company's registered office.

AUDITORS

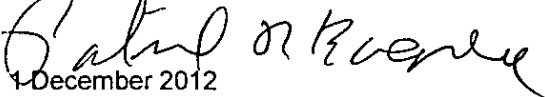
In accordance with Section 160(2) of the Companies Act, 1963, Deloitte & Touche, Chartered Accountants, continue in office.

Signed on behalf of the Board



Patrick Richard Evershed
Director

Sheena Anne Evershed
Director



1 December 2012

Irish company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and comply with Irish statute comprising the Companies Acts, 1963 to 2012. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EVERMORE INVESTMENT TRUST PLC

We have audited the financial statements of Evermore Investment Trust Plc for the year ended 5 April 2012, which comprise the Profit and Loss Account, the Balance Sheet, the Cash Flow Statement and the related notes 1 to 7. These financial statements have been prepared under the accounting policies set out in the statement of Accounting Policies.

This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies Act, 1990. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the financial statements, as set out in the Statement of Directors' Responsibilities, in accordance with applicable law and accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

Our responsibility, as independent auditor, is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, and are properly prepared in accordance with Irish statute comprising the Companies Acts, 1963 to 2012. We also report to you whether in our opinion proper books of account have been kept by the company, whether, at the balance sheet date, there exists a financial situation requiring the convening of an extraordinary general meeting of the company, and whether the information given in the Directors' Report is consistent with the financial statements. In addition, we state whether we have obtained all the information and explanations necessary for the purpose of our audit and whether the company's balance sheet and profit and loss account are in agreement with the books of account.

We also report to you if, in our opinion, any information specified by law regarding directors' remuneration and directors' transactions is not disclosed and, where practicable, include such information in our report.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatement within it. Our responsibilities do not extend to other information.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we evaluated the overall adequacy of the presentation of information in the financial statements.

Continued on next page/

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EVERMORE INVESTMENT TRUST PLC

Opinion

In our opinion the financial statements

- give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the affairs of the company as at 5 April 2012 and of the profit for the year then ended, and
- have been properly prepared in accordance with the Companies Acts, 1963 to 2012

We have obtained all the information and explanations we considered necessary for the purpose of our audit. In our opinion proper books of account have been kept by the company. The company's balance sheet and its profit and loss account are in agreement with the books of account.

In our opinion the information given in the Directors' Report is consistent with the financial statements.

The net assets of the company, as stated in the balance sheet are more than half the amount of its called-up share capital and, in our opinion, on that basis there did not exist at 5 April 2012 a financial situation which, under Section 40(1) of the Companies (Amendment) Act, 1983, would require the convening of an extraordinary general meeting of the company.



Thomas Cassin
For and on behalf of Deloitte & Touche
Chartered Accountants and Registered Auditors
Dublin

3 December 2012

EVERMORE INVESTMENT TRUST PLC

STATEMENT OF ACCOUNTING POLICIES

BASIS OF PREPARATION

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts, 1963 to 2012

ACCOUNTING CONVENTION

The financial statements are prepared under the historical cost convention in accordance with Generally Accepted Accounting Practice in Ireland

REVENUE

Income from investments includes all dividends and interest on securities, the dates of payment of which fell within the year. It includes the imputed tax credit relating to the dividends and this tax is written off within the taxation charge to the extent that it is not recoverable.

FOREIGN CURRENCIES

While the company was incorporated in Ireland, the financial statements have been expressed in sterling as almost all assets and liabilities are denominated in that currency.

INVESTMENTS

Investments are stated at cost less any permanent diminution in value.

TAXATION

Taxation is based on the profit for the year.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more, or a right to pay less, tax in the future have occurred at the balance sheet date. Deferred tax assets are recognised if it is regarded as more likely than not that they will be recovered.


EVERMORE INVESTMENT TRUST PLC

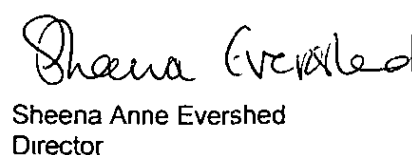
PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 5 APRIL 2012

	Notes	2012 Stg£	2011 Stg£
INCOME			
Income from investments		27,742	23,187
Profit on sale of investments		9,757	62,314
		<u>37,499</u>	<u>85,501</u>
EXPENSES			
Accounting and secretarial charges		8,515	7,756
Auditor's remuneration		2,250	2,250
Bank interest		6,653	6,065
Miscellaneous		4,160	4,782
		<u>21,578</u>	<u>20,853</u>
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION	1	15,921	64,648
Taxation	2	(2,465)	(4,631)
PROFIT ON ORDINARY ACTIVITIES AFTER TAXATION	7	<u>13,456</u>	<u>60,017</u>

All recognised gains and losses for both the current year and the previous year are included in the profit and loss account. All results for the period derive from continuing activities.

The financial statements were approved by the Board of Directors on 1 December 2012 and signed on its behalf by


Patrick Richard Evershed
Director


Sheena Anne Evershed
Director

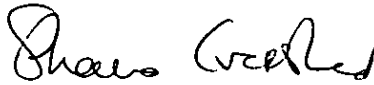
EVERMORE INVESTMENT TRUST PLC

BALANCE SHEET AS AT 5 APRIL 2012

	Notes	2012 Stg£	2011 Stg£
FIXED ASSETS			
Financial assets	4	707,284	695,162
CURRENT ASSETS			
Hargreave Hale Limited Client account		3,031	33,161
CREDITORS (Amounts falling due within one year)			
Bank overdraft	5	134,099	158,834
Sundry creditors and accrued expenses		10,523	8,103
Corporation tax		893	2,717
		145,515	169,654
NET CURRENT LIABILITIES		(142,484)	(136,493)
NET ASSETS		564,800	558,669
CAPITAL AND RESERVES			
Called-up share capital	6	144,452	144,452
Capital conversion reserve fund		2,048	2,048
Share premium account	7	15,041	15,041
Profit and loss account	7	403,259	397,128
SHAREHOLDERS' FUNDS		564,800	558,669

The financial statements were approved by the Board of Directors on 1 December 2012 and signed on its behalf by


Patrick Richard Evershed
Director


Sheena Anne Evershed
Director

EVERMORE INVESTMENT TRUST PLC

CASH FLOW STATEMENT
FOR THE YEAR ENDED 5 APRIL 2012

	<i>Note</i>	2012 Stg£	2011 Stg£
NET CASH INFLOW FROM OPERATING ACTIVITIES (see below)		38,714	29,487
TAXATION AND DIVIDENDS PAID			
Corporation tax paid		(2,942)	-
Tax credits applicable to dividends received		(1,347)	(1,894)
Dividends paid in year	3	(7,325)	(6,593)
		(11,614)	(8,487)
INVESTING ACTIVITIES			
Purchase of quoted investments		(184,237)	(139,456)
Receipts from sales of quoted investments		181,872	121,037
		(2,365)	(18,419)
Decrease in bank overdraft (see below)		24,735	2,581
RECONCILIATION OF OPERATING PROFIT TO NET CASH INFLOW FROM OPERATING ACTIVITIES			
Operating profit		15,921	64,648
Decrease in fund manager's balance		30,130	26,708
Increase in creditors		2,420	445
(Profit) on sale of investments		(9,757)	(62,314)
		38,714	29,487
ANALYSIS OF CHANGES IN CASH AND BANK DURING THE YEAR			
Balance 6 April 2011 (overdrawn)		(158,834)	(161,415)
Net cash inflow (see above)		24,735	2,581
Balance 5 April 2012 (overdrawn)		(134,099)	(158,834)

EVERMORE INVESTMENT TRUST PLC

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2012

1. PROFIT ON ORDINARY ACTIVITIES
BEFORE TAXATION

	2012 Stg£	2011 Stg£
The profit on ordinary activities before taxation is stated after charging		
Auditor's remuneration disclosure		
- Audit	2,250	2,250
- Tax advisory services	2,571	1,881
- Other assurance services	1,375	1,375
- Other non-audit services	4,569	4,500

2 TAX ON PROFIT ON ORDINARY ACTIVITIES

	2012 Stg£	2011 Stg£
(a) Analysis of the tax charge for the year:		
The taxation charge on the profit on ordinary activities for the year was as follows		
Corporation tax on the profit for the year	3,531	4,631
Under provision in prior year	225	-
	<u>3,756</u>	<u>4,631</u>

(b) Factors affecting the tax charge for the year:

The differences are explained below		
Profit on ordinary activities before taxation	15,921	64,648
Profit on ordinary activities multiplied by standard rate of tax in the United Kingdom 20% (2011 21%)	3,184	18,101
Effects of:		
Indexation relief Surplus on sale of investments	(116)	(10,335)
Franked investment income	463	(3,135)
	<u>3,531</u>	<u>4,631</u>

3. DIVIDENDS

	2012 Stg£	2011 Stg£
Ordinary Shares Stg£0.05 per share (paid in November 2011) (2010 Stg£0.045)	7,325	6,593

EVERMORE INVESTMENT TRUST PLC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2012

4.	FINANCIAL ASSETS	2012	2011
		Stg£	Stg£
	Cost:		
	At 6 April	695,162	614,429
	Additions	184,237	139,456
	Disposals	(172,115)	(58,723)
	At 5 April	707,284	695,162
		<hr/>	<hr/>
	Market Value of quoted investments at 5 April	676,037	773,319
		<hr/>	<hr/>
	The quoted investments are dealt on a recognised stock exchange		
5.	BANK OVERDRAFT	2012	2011
		Stg£	Stg£
	Bank overdraft	134,099	158,834
		<hr/>	<hr/>
	The bank overdraft is repayable on demand		
	The bank overdraft is secured by a guarantee from the director Patrick R Evershed, together with a first legal charge over a portfolio of stocks and shares held at Hargreave Hale Limited		
6	SHARE CAPITAL	2012	2011
		€	€
	Authorised.		
	200,000 Ordinary shares of €1 25 each	250,000	250,000
		<hr/>	<hr/>
		Stg£	Stg£
	Allotted, called-up and fully paid:		
	146,500 Ordinary shares of €1 25 each	144,452	144,452
		<hr/>	<hr/>
7.	RESERVES	Share Premium	Profit & Loss Account
		Stg£	Stg£
	At 6 April 2011	15,041	397,128
	Profit for the year after taxation	-	12,165
	Dividends paid	-	(7,325)
	At 5 April 2012	15,041	401,968
		<hr/>	<hr/>
			417,009