

Consolidated statement of changes in equity

as at 31 December 2021

	Notes	Share capital £'000	Share premium £'000	Own shares £'000	Translation reserves £'000	Other reserves £'000	Retained earnings £'000	Total £'000	Non-controlling interest £'000	Total equity £'000
Balance at 1 January 2020 (as reported)		7,833	29,328	(2,676)	594	20,921	7,598	63,598	6,739	70,337
Correction of error	37	-	-	-	24	-	(766)	(742)	-	(742)
Balance at 1 January 2020 (as restated)		7,833	29,328	(2,676)	618	20,921	6,832	62,856	6,739	69,595
Loss for the year		-	-	-	-	-	(11,685)	(11,685)	(2,984)	(14,669)
Tax on items taken directly to equity		-	-	-	-	-	(5)	(5)	-	(5)
Exchange differences on retranslation of net investment		-	-	-	224	-	-	224	16	240
Correction of error	37	-	-	-	22	-	4	26	-	26
Total comprehensive loss for the year as reported		-	-	-	246	-	(11,686)	(11,440)	(2,968)	(14,408)
Own shares sold in the period	28	-	-	719	-	-	-	719	-	719
Share option exercises		-	-	-	-	-	(710)	(710)	-	(710)
Credit to equity for equity-settled share-based payments	9	-	-	-	-	246	-	246	-	246
Balance at 31 December 2020 (as restated)		7,833	29,328	(1,957)	864	21,167	(5,564)	51,671	3,771	55,442
Profit for the year		-	-	-	-	-	16,219	16,219	(1,991)	14,228
Tax on items taken directly to equity		-	-	-	-	-	-	-	-	-
Exchange differences on retranslation of net investment		-	-	-	147	-	-	147	(4)	143
Total comprehensive income for the year		-	-	-	147	-	16,219	16,366	(1,995)	14,371
Own shares sold in the period	28	-	-	34	-	-	-	34	-	34
Share option exercises		11	99	-	-	-	(32)	78	-	78
Credit to equity for equity-settled share-based payments	9	-	-	-	-	653	-	653	-	653
Derecognition of non-controlling interest	35	-	-	-	-	-	-	-	(1,776)	(1,776)
Balance at 31 December 2021		7,844	29,427	(1,923)	1,011	21,820	10,623	68,802	-	68,802

The nature of retained earnings and other reserves in equity is described in note 30.