

Consolidated statement of changes in equity as at 31 December 2022

	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 2021 (as restated)		7,833	29,328	(1,957)	864	21,167	(5,564)	51,671	3,771	55,442
Profit/(loss) 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 loss for the year as reported		-	-	-	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	32	-	-	-	-	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
Profit for the year		-	-	-	-	-	1,632	1,632	-	1,632
Tax on items taken directly to equity		-	-	-	-	-	-	-	-	-
Exchange differences on retranslation of net investment		-	-	-	617	-	-	617	-	617
Total comprehensive income for the year		-	-	-	617	-	1,632	2,249	-	2,249
Own shares purchased in the period	28	-	-	(1,000)	-	-	-	(1,000)	-	(1,000)
Own shares sold in the period	28	-	-	2,148	-	-	-	2,148	-	2,148
Share option exercises and settlements	30	-	-	-	-	-	(1,989)	(1,989)	-	(1,989)
Credit to equity for equity-settled share-based payments	32	-	-	-	-	1,559	-	1,559	-	1,559
Balance attributable to owners of the parent company at 31 December 2022		7,844	29,427	(775)	1,628	23,379	10,266	71,769	-	71,769

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