

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

	Note	31 March 2022 £000	31 March 2021 as restated £000
Non-current assets			
Property, plant and equipment	14	2,656	3,012
Right-of-use assets	23	8,260	9,120
Intangible assets	15	4,431	3,012
Investments at FVTPL	16	2,781	2,075
Investments in equity accounted joint ventures	17	—	251
Deferred tax asset	25	615	977
Contract costs	18	3,976	712
Trade and other receivables	19	3,260	3,411
		25,979	22,570
Current assets			
Contract costs	18	579	125
Trade and other receivables	19	17,947	16,470
Cash and cash equivalents	20	54,289	39,431
		72,815	56,026
Assets and liabilities of disposal group classified as held for sale	32	64	64
Current liabilities			
Trade and other payables	21	(23,978)	(20,644)
Loans and borrowings	22	(660)	(688)
Lease liabilities	23	(2,302)	(2,157)
		(26,940)	(23,489)
Net current assets		45,939	32,601
Non-current liabilities			
Trade and other payables	21	(64)	(295)
Loans and borrowings	22	(3,030)	(3,636)
Lease liabilities	23	(8,106)	(9,862)
Provisions	24	(933)	—
Deferred tax liability	25	(1,198)	(1,581)
		(13,331)	(15,374)
Net assets		58,587	39,797

	Note	31 March 2022 £000	31 March 2021 as restated £000
Equity			
Share capital	27	—	—
Share premium	27	32,040	32,040
Own share reserve	27	(454)	—
Share-based payment reserve	27	481	—
Group reorganisation reserve	27	30	30
Retained earnings	27	26,490	7,727
Total equity		58,587	39,797

The financial statements were approved and authorised for issue by the Board of Directors on 11 July 2022 and were signed on its behalf by:

Gary Fraser

Chief Financial Officer

Geoffrey Gavey

Director

The notes on pages 157 to 209 form part of this financial information.

Details of the restatements are provided in note 36.