

Consolidated Statement of Comprehensive Income

For the year ended 31 March 2024

	Note	31 March 2024			31 March 2023		
		Before non-underlying items ¹ £000	Non-underlying items ² £000	Total £000	Before non-underlying items ¹ £000	Non-underlying Items ² £000	Total £000
Revenue	4	141,326	—	141,326	119,155	—	119,155
Cost of sales		(7,304)	—	(7,304)	(6,303)	—	(6,303)
Gross profit		134,022	—	134,022	112,852	—	112,852
Administrative expenses	6	(88,992)	(11,947)	(100,939)	(70,630)	(11,885)	(82,515)
Acquisition-related costs	7	—	—	—	—	(3,721)	(3,721)
Operating profit		45,030	(11,947)	33,083	42,222	(15,606)	26,616
Gain on business combination	32	—	16	16	—	—	—
Finance income	11	1,309	—	1,309	883	—	883
Finance expenses	11	(564)	—	(564)	(854)	—	(854)
Fair value gains on investments	16	278	—	278	349	—	349
Fair value gains on contingent consideration (incl. finance expense)	24	—	190	190	—	327	327
Profit on ordinary activities before taxation		46,053	(11,741)	34,312	42,600	(15,279)	27,321
Tax on profit on ordinary activities	12	(7,878)	—	(7,878)	(3,696)	—	(3,696)
Profit for the period attributable to Ordinary Shareholders		38,175	(11,741)	26,434	38,904	(15,279)	23,625
Other comprehensive income							
Items that will or may be reclassified to profit or loss:							
Translation differences on foreign subsidiaries		(1,679)	—	(1,679)	(2,720)	—	(2,720)
Total comprehensive income		36,496	(11,741)	24,755	36,184	(15,279)	20,905

Consolidated Statement of Comprehensive Income continued

For the year ended 31 March 2024

	Note	31 March 2024			31 March 2023		
		Before non-underlying items ¹ £000	Non-underlying items ² £000	Total £000	Before non-underlying items ¹ £000	Non-underlying Items ² £000	Total £000
Earnings per share attributable to Ordinary Shareholders							
Profit or loss							
Basic (pence)	13			22.8			21.0
Diluted (pence)	13			22.2			20.7
Basic before non-underlying items (pence) (non-IFRS measure)	13	32.9			34.6		
Diluted before non-underlying items (pence) (non-IFRS measure)	13	32.1			34.0		

The notes on pages 131 to 184 form part of this financial information.

1. Alternative performance measure. The Group has defined and explained the purpose of its alternative performance measures in note 2b.
2. See note 8 for an analysis of non-underlying items.