

Consolidated Statement of Financial Position

As at 31 March 2024

	Note	31 March 2024 £000	31 March 2023 £000
Non-current assets			
Property, plant and equipment	14	2,330	2,522
Right-of-use assets	23	5,768	7,281
Intangible assets	15	61,364	62,911
Investments at FVTPL	16	4,726	3,967
Derivative assets	17	—	245
Deferred tax asset	26	1,563	1,742
Contract costs	18	2,777	3,435
Trade and other receivables	19	1,242	2,599
		79,770	84,702
Current assets			
Derivative assets	17	473	403
Contract costs	18	598	530
Trade and other receivables	19	27,486	19,143
Cash and cash equivalents	20	45,004	39,761
		73,561	59,837
Assets and liabilities of disposal group classified as held for sale	33	—	64
Current liabilities			
Trade and other payables	21	(38,028)	(35,382)
Loans and borrowings	22	(121)	(2,646)
Lease liabilities	23	(2,897)	(2,562)
Acquisition-related liabilities	24	(1,005)	(1,150)
		(42,051)	(41,740)
Net current assets		31,510	18,161

	Note	31 March 2024 £000	31 March 2023 £000
Non-current liabilities			
Loans and borrowings	22	(388)	(485)
Lease liabilities	23	(4,365)	(6,689)
Acquisition-related liabilities	24	(3,825)	(4,823)
Provisions	25	(855)	(800)
Deferred tax liability	26	(13,273)	(12,827)
		(22,706)	(25,624)
Net assets		88,574	77,239
Equity			
Share capital	28	—	—
Share premium	28	61,886	61,886
Shares held in escrow reserve	28	(16,206)	(26,496)
Own share reserve	28	(1,195)	(729)
Treasury share reserve	28	(967)	—
Share-based payment reserve	28	14,628	11,118
Group reorganisation reserve	28	30	30
Foreign exchange reserve	28	(4,609)	(2,930)
Retained earnings	28	35,007	34,360
Total equity		88,574	77,239

The financial statements were approved and authorised for issue by the Board of Directors on 26 June 2024 and were signed on its behalf by:

Gary Fraser **Geoffrey Gavey**
Chief Financial Officer Director

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