

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the year ended 31 December 2023

	Note	Share capital £m	Share premium account £m	Treasury shares £m	Share-based payment reserve £m	Retained earnings £m	Total equity £m
Balance at 1 January 2023		0.1	22.2	—	0.9	91.7	114.9
Comprehensive income for the year							
Profit for the year		—	—	—	—	9.6	9.6
Total comprehensive income for the year		—	—	—	—	9.6	9.6
Contributions by and distributions to owners							
Exercise of share options	26, 27	—	—	0.6	(0.8)	0.2	—
Share-based payments	27	—	—	—	0.8	—	0.8
Purchase of own shares	26	—	—	(0.7)	—	—	(0.7)
Dividends paid	14	—	—	—	—	(10.3)	(10.3)
Total transactions with owners recognised directly in equity		—	—	(0.1)	—	(10.1)	(10.2)
Balance at 31 December 2023		0.1	22.2	(0.1)	0.9	91.2	114.3
	Note	Share capital £m	Share premium account £m	Treasury shares £m	Share-based payment reserve £m	Retained earnings £m	Total equity £m
Balance at 1 January 2022		0.1	21.9	—	1.1	83.1	106.2
Comprehensive income for the year							
Profit for the year		—	—	—	—	19.7	19.7
Total comprehensive income for the year		—	—	—	—	19.7	19.7
Contributions by and distributions to owners							
Exercise of share options	27	—	0.3	—	—	—	0.3
Share-based payments	27	—	—	—	(0.2)	—	(0.2)
Dividends paid	14	—	—	—	—	(11.1)	(11.1)
Total transactions with owners recognised directly in equity		—	0.3	—	(0.2)	(11.1)	(11.0)
Balance at 31 December 2022		0.1	22.2	—	0.9	91.7	114.9