

Consolidated Statement of Comprehensive Income

Year ended 30th June 2014

	Note	Underlying results before exceptional and other items 2014 £'000	Exceptional and other items(i) 2014 £'000	Total 2014 £'000	Underlying results before exceptional and other items 2013 £'000	Exceptional and other items(i) 2013 £'000	Total 2013 £'000
Revenue	5	12,881	—	12,881	12,118	—	12,118
Cost of sales		(5,739)	—	(5,739)	(5,337)	—	(5,337)
Gross profit		7,142	—	7,142	6,781	—	6,781
Distribution costs		(257)	—	(257)	(271)	—	(271)
Administrative expenses		(3,823)	(119)	(3,942)	(3,619)	(392)	(4,011)
Research & development expenses		(260)	—	(260)	(207)	—	(207)
Operating profit/(loss)	4, 6	2,802	(119)	2,683	2,684	(392)	2,292
Finance income		27	—	27	27	11	38
Finance expense	9	—	(38)	(38)	—	—	—
Profit/(loss) before tax	4, 6	2,829	(157)	2,672	2,711	(381)	2,330
Income tax (expense)/credit	10	(570)	35	(535)	(535)	90	(445)
Total comprehensive income/(loss) for the year		2,259	(122)	2,137	2,176	(291)	1,885
Earnings per share							
Basic	12	10.8p		10.3p	10.5p		9.1p
Fully diluted	12	10.8p		10.2p	10.4p		9.0p

Total comprehensive income/(loss) for the year is attributable to the equity holders of the parent.

1. In order to aid understanding of underlying business performance, the Directors have presented underlying results before the effect of exceptional and other items. These exceptional and other items are analysed in detail in note 4 to these financial statements.