

Company no. 3277032
Charity no. 1076346

mySociety
Report and Audited Financial Statements
31 March 2021

Reference and administrative details

For the year ended 31 March 2021

Company number	3277032
Charity number	1076346
Registered office and operational address	483 Green Lanes London N13 4BS
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: A Adewunmi appointed 1 April 2021 A Brown C Brown appointed 6 July 2020 A J H Burton J P Cronin resigned 6 July 2020 J P I Flowers T Hunt appointed 1 April 2021 M M Hussain resigned 9 December 2020 K L Jones resigned 27 January 2021 J A F Keutgen R E Rank C Ross appointed 1 April 2021 S Skelton appointed 1 April 2021
Chief executive officer	M Cridge
Company secretary	J P Cronin resigned 6 July 2020
Bankers	Lloyds Bank 27-31 White Hart Street High Wycombe HP11 2HL
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

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Report of the trustees

For the year ended 31 March 2021

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, governance and management

mySociety is incorporated as a company limited by guarantee under a Memorandum & Articles of Association, and is registered as a charity in England and Wales (registered charity no. 1076346).

mySociety is governed by a board of volunteer trustees. Trustees serve three-year terms, and may be reappointed for one further three-year term after completion of their first. Trustees are generally recruited through an open call for applications, or may occasionally be directly appointed following a period of service as an observer of one of the board's committees. Following their appointment trustees participate in a series of briefings with key staff and fellow trustees as part of their induction; which includes briefings on financial procedures, our priority areas of work, ongoing strategy and organisational setup.

mySociety operates a number of civic and democratic websites, and has a wholly owned commercial subsidiary, SocietyWorks Ltd, governed by its own board of directors comprising a combination of trustees from mySociety, executive directors and independent non-executive directors. Trustees and non-executive directors are not remunerated.

Day-to-day management of mySociety and its subsidiaries is delegated to the Chief Executive except for the following matters which are reserved to the trustees:

- Approval of strategy, values and policy;
- Establishing and disbanding committees of the board;
- The creation, selection and appointment to any post with a total remuneration package of £60,000 p.a. or greater, or FTE equivalent;
- Approval of the group's annual report and accounts; and
- Significant financial commitments as set out in a delegations policy.

At any one time, mySociety typically employs around 25 permanent members of staff and a small additional number on temporary contracts. SocietyWorks Ltd employs no staff directly, but buys in labour as required from mySociety.

There is an annual review of pay for all staff members, encompassing two elements:

- Cost of living; and
- Performance

The Chief Executive makes recommendations to the board of trustees based on performance, affordability and the financial health of mySociety, and changes in averages of salaries for comparable roles (particularly for technical roles), except for the Chief Executive's own pay which is discussed by the board of trustees alone. The board of trustees either accepts or amends the recommendations, and makes the revised pay offer to the staff.

Salary ranges for new roles are set using both industry benchmarks and salaries of staff members already employed by the organisation in similar roles.

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Report of the trustees

For the year ended 31 March 2021

Objectives and activities

Aims and goals

The objectives of mySociety are “to conduct and promote research into the use and effects of information and communication technologies in the context of the operation of any body or bodies which has or have an electorate, and to disseminate the useful results of such research for the benefit of the public”.

mySociety operates under the mission statement “We help people be active citizens”, using its UK websites and the international websites it supports to undertake active research to explore what is effective in delivering on this mission.

The key objectives over the 2019-2022 strategy period are:

- 1) To enhance the ability of people in the UK and around the world to meaningfully participate in democratic processes, make their voices heard and hold governments to account;
- 2) To enable citizens to improve their neighbourhoods, protect places of community value, and engage with local government, thereby helping to promote resilient and flourishing communities;
- 3) To enhance government transparency, in particular through enabling citizens, journalists and campaigners to make greater and more effective use of their right to access information; and
- 4) To enable the global community to make more informed decisions concerning digital solutions for increasing transparency, accountability and public engagement, through growing the evidence base and convening the sector.

In 2020/21, mySociety's 25 permanent UK staff continued to help citizens in the UK and around the world to meaningfully engage with their government and within their communities - through the running of our established services FixMyStreet.com, TheyWorkForYou.com and WhatDoTheyKnow.com, supporting the work of local organisations in over 40 countries worldwide, and researching the efficacy and impact of digital tools on government accountability, transparency and citizen engagement.

Public benefit

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Social investment policies

mySociety's ongoing provision of services via its subsidiary trading company, SocietyWorks Ltd, represents a social investment; projects are chosen based on alignment with the charity's purposes, as well as with the aim of achieving a financial return.

Achievements and performance

Our work is organised under four interlinked practice areas, all underpinned by research and sector-building:

- Democracy;
- Transparency;
- Community; and
- Climate.

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Report of the trustees

For the year ended 31 March 2021

Our communications, fundraising, events and administrative personnel support the activities of these practice areas.

In 2020/21, use of mySociety's flagship services continued to grow. In 2020/21 there were over 9 million visits to our UK parliamentary monitoring site TheyWorkForYou.com. Around 230,000 of those visits were on the day after the Commons vote on free school meals, an issue highlighted by footballer Marcus Rashford. In June, as people took to the streets to protest the murder of George Floyd and systemic racism, we saw 23 times the usual visitors to WriteToThem.com, our service that makes it easy to contact your local or national elected representative. More than 300,000 messages were sent via the service in the course of the year.

Our Freedom of Information site, WhatDoTheyKnow.com, saw a 13% increase in FOI requests sent through the site - and our Pro service for journalists and other professional FOI users was used in several high profile investigations (further information below under Transparency). And we launched a new service: the first searchable database of local council climate action plans in the UK. Our crowdsourced data shows that 322 out of 406 councils (79%) have a current public plan outlining their response to the climate emergency.

Our research team's expertise in digital democracy was in high demand as parliaments around the world sought to improve their digital infrastructure and offering to citizens - a need brought into sharp focus by the COVID-19 pandemic. And while health and travel restrictions meant that we were again unable to hold our annual TICTeC conference in person, we brought the sector together in a series of online conversations around civic tech and open data's role in global crises.

More examples of key successes and progress over 2020/21 are outlined below, against each of our practice areas:

Democracy

With the Westminster Foundation for Democracy and the United Nations Development Programme, we worked with parliaments in Armenia, Bhutan, Morocco and Myanmar to assist them through the process of digitalisation and identify pathways to enhance parliamentary transparency, engagement and accountability. We also worked with the Inter-Parliamentary Union to produce their biannual report on Youth participation in national parliaments — the main global resource on the topic.

We worked with The Content Creatives to produce training modules that will help young people from disadvantaged backgrounds to understand more about our democracy — including how to write to your MP effectively and making your voice heard with TheyWorkForYou.

Our report on *Councillor attitudes towards citizen engagement* explored how elected decision makers can and do influence the result of participatory exercises - through decisions around the scope of the exercise, and the ability to selectively accept or reject recommendations - and showed that councillors attitudes towards participatory exercises are based on a mix of political and practical factors.

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Report of the trustees

For the year ended 31 March 2021

Transparency

We continued to develop our open source FOI software Alaveteli that now powers 29 active FOI platforms around the world. With funding from the Nesta Future News Fund we built new capabilities into WhatDoTheyKnow Pro, enabling membership-based newsrooms and campaigning organisations to harness help from their supporters in sorting through FOI responses. And with support from the Joseph Rowntree Charitable Trust, we provided increased support to WhatDoTheyKnow users in taking the next steps when their requests for information are denied - a problem that has reached record levels in recent years.

With support from Adessium and Swedish Postcode foundations, we worked to increase access to and impactful use of FOI across Europe, including bringing Pro functionality (FOI tools for journalists and campaigners) to platforms in Belgium, the Czech Republic, France and Sweden.

In the UK and Europe, our FOI services were instrumental in uncovering information used in several high profile stories and campaigns, including the Give Them Time campaign to ensure funding for deferred school starters in Scotland; the Million Moments for Democracy anti-corruption campaign in the Czech Republic; an investigation into EU lobbying and the practice of 'revolving doors'; and numerous stories on how governments across Europe have managed the COVID-19 pandemic.

Community

With support from the Legal Education Foundation, we co-launched the FixMyBlock website in August 2020, in partnership with information and advocacy group Tower Blocks UK. Born from the desire for action after the Grenfell disaster, the site is designed to help social housing tenants get problems resolved, and provides advice and tools for advocacy and activism around fire safety and disrepair.

We continued to work on Keep It In The Community (KIITC), the database of assets of community value and community spaces, with funding from Power to Change. We published a report with recommendations for policymakers to improve the Assets of Community Value process and funding provisions for community spaces, in order to support more assets on the path towards community ownership. To ensure the long term future of KIITC, we made the decision to transition the data to Plunkett and Locality - organisations with members who run/own community spaces and who are embedded in the community ownership ecosystem - who will be able to utilise and update the data more effectively than mySociety.

Climate

In November 2020, we launched the alpha service data.climateemergency.uk – the first site to collect UK council climate action plans in a single database, alongside some data on local authority CO2 emissions estimates. The site allows anyone to quickly and easily find out if their council has a plan, and put those plans into context. We developed the service together with Climate Emergency UK, through a discovery and prototyping process that involved input from a range of council climate officers, climate specialists, researchers, journalists and climate campaigners. It's the first proof of concept that data can accelerate and facilitate action, and we have ambitious plans to help councils, civil society groups and individual citizens to take faster, more informed and effective action to cut emissions at the local level.

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Report of the trustees

For the year ended 31 March 2021

Financial review

Income in 2020/21 was £1.966m, an increase of 35% from the £1.462m received in 2019/20. Significantly, donations increased by 38% to £0.883m (2019/20: £0.642m), and other trading activities increased by 30% to £1.016m (2019/20: £0.784m).

Total expenditure in 2020/21 was £1.487m, a decrease of 13% from £1.715m in 2019/20. This has been reduced due to efficiencies made in staff resourcing allocations against trading and charitable activities in the year.

Net income in 2020/21 was £0.480m, an increase of 289% from the net expenditure of £0.254m in 2019/20. This increase is the combination of an increase in donations, and efficiencies made in staff resourcing allocations across trading and charitable activities.

mySociety's major charitable supporters in 2020/21 have included:

- William and Flora Hewlett Foundation, the major source of unrestricted funding for mySociety's international and UK charitable endeavours;
- Esmée Fairbairn Foundation, which provides unrestricted funding for mySociety's charitable work in the UK; and
- Adessium Foundation and Swedish Postcode Foundation, supporting our FOI work in the UK and Europe.

A number of other funders supported specific projects which, without this support, mySociety would have been unable to undertake. These include:

- The Legal Education Foundation, which continued to fund our work with Tower Blocks UK on digital solutions to empower high rise residents;
- Power to Change, which continued to fund our online open directory of community assets, KeepItInTheCommunity.org; and
- Joseph Rowntree Charitable Trust and Nesta, which funded development work on WhatDoTheyKnow aimed at journalists and citizen users.

We are also grateful to all the individuals and small private foundations who provide one-off or recurring donations to support mySociety's work.

mySociety's commercial subsidiary, SocietyWorks Ltd, provides sustainable commercial income streams within each of our practice areas, building on and related to the work we do charitably. In particular, our FixMyStreet Pro business brings in substantial commercial income aligned with our overall mySociety mission and work with local government, and generates profits that are passed on to the charity as unrestricted income.

In 2020/21, SocietyWorks Ltd generated a net profit of £0.346m (2019/20: £0.022m) which has contributed significantly to the net income surplus of mySociety in the year.

Going concern

The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

- The charity holds unrestricted reserves of £625,000+;
- The charity's key funders for 2021-22 are due to provide grant payments of £500k+ during the first two months of the new financial year; and

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Report of the trustees

For the year ended 31 March 2021

- The trading subsidiary has close to £600,000 of forward commitments from commercial customers, most of which falls in the 2021-22 financial year; and 75% of income against the group's budgeted expenditure for the upcoming 12 months is secured or highly likely.

The trustees do not consider that the COVID-19 pandemic will have any severe impact on the activities of the charity at this time. The trustees continue to assess the emerging situation to ensure that all government restrictions and guidelines are met and that the health and welfare of our staff is continually monitored and supported.

The trustees therefore consider it appropriate to adopt the going concern basis of preparation of the accounts, as detailed in note 1(c) to the financial statements.

Risk management

The key risks (and their mitigations) for the organisation are as follows:

- 1) Risk: Failure to acquire sufficient future funding to sustain organisation
Mitigation: A key risk - we have not acquired sufficient future funding to sustain the organisation at its current size for any great length of time. Primary focus for Fundraising Manager, supported by Chief Executive and Senior Management Team. As needed, consideration may be given to what reductions need to be made to the cost base.
- 2) Risk: Legal action against WhatDoTheyKnow
Mitigation: Legal mailing list exists to discuss and address any issues raised. New User Support Assistant now in place to keep track of and escalate specific risky issues and deadlines.
- 3) Risk: Bytemark (our hosting / data centre) fails
Mitigation: We hold multiple onsite and offsite backups and have management software to enable deployment of new servers elsewhere.
- 4) Risk: Climate emergency
Mitigation: Developing strategy and opportunities around democracy and climate change as an area of positive contribution.
- 5) Risk: Privilege escalation on a single host leads to wider access
Mitigation: Strong password policies; applications run as unprivileged users wherever possible; ongoing review to remove this vulnerability.
- 6) Disaster Recovery Procedures (DR) are complex and may result in loss of up to 24 hours of data
Mitigation: we tested DR process for FMS in Q4 2019. We have a broad plan in place that can be followed. We are currently reviewing these plans in order to make them more effective.

Reserves policy

mySociety aims to have sufficient free, unrestricted cash, or known future cash, to cover six months of the group's operational costs. Known future cash includes deferred income from grant monies on hand that will be released within the six-month time frame, and known future grant payments that will be received in the same period.

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Report of the trustees

For the year ended 31 March 2021

At 31 March 2021, 6 months operational costs was estimated at £1.115m. Net current assets (£0.584m) less restricted funds (£0.056m) plus 6 months unrestricted committed income from the 2021/22 budget income pipeline (£0.526m) totalled £1.054m, close to the target unrestricted reserves aim under the current reserves policy.

mySociety has established a separate designated reserves fund which represents a cash fund to be used if a worst case scenario emerged and the charity had to be closed down. These funds would be used to support an orderly close down in this event. These monies are set aside in a ring-fenced bank account, requiring trustee approval to use. At the end of the financial year this designated reserves fund stood at £0.180m (2019/20: £0.180m).

Plans for future periods

We are in the process of developing a new strategy for mySociety to cover the years leading towards 2030. This involves revisiting our vision, mission and theory of change – describing the type of society we want to see and what we need to do to get there. We will set goals that will need to be reached in order to achieve the outcomes we want to see happen, and define the activities that we will undertake to deliver these goals, in each of our core programmes (Climate, Community, Democracy, Transparency).

Alongside this, SocietyWorks Ltd has developed its own three-year impact strategy (2021-2024), setting out how it will increase profitability for reinvestment into mySociety whilst delivering outcomes for clients that are consistent with the charity's overall aims.

Fundraising

mySociety solicits donations from the public only via its website, and does not engage in any follow-up activity with donors unless consent has been given for further contact. We do not employ outside fundraisers, and are not bound by any voluntary scheme for regulating fundraising, but will keep this under review as our fundraising work develops. No complaints have been received about our fundraising activity.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Report of the trustees

For the year ended 31 March 2021

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the group and the incoming resources and application of resources, including the net income or expenditure, of the charity and the group for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and the group and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were re-appointed as auditors to the group and parent charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 22 October 2021 and signed on their behalf by

Amanda Brown

A. Brown
Treasurer

Catherine Brown

C. Brown
Chair

Independent auditors' report

To the members of

mySociety

Opinion

We have audited the financial statements of mySociety (the 'parent charity') and its subsidiary (the 'group') for the year ended 31 March 2021 which comprise the consolidated statement of financial activities, consolidated and parent charity balance sheets, consolidated statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and the Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group and parent charity's affairs as at 31 March 2021 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the group and parent charity financial statements and our auditor's report thereon. Our opinion on the group and parent charity financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members of

mySociety

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charity and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charity, or returns adequate for our audit have not been received from branches not visited by us;
- the parent charity financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of

mySociety

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

To the members of

mySociety

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Alison Godfrey

Date: 2 November 2021

Alison Godfrey FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

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Consolidated statement of financial activities *(incorporating an income and expenditure account)***For the year ended 31 March 2021**

	Note	Restricted £	Unrestricted £	The group 2021 Total £	The group 2020 Total £
Income from:					
Donations	3	417,143	465,963	883,106	641,791
Charitable activities	4	-	65,529	65,529	34,805
Other trading activities	5	-	1,016,050	1,016,050	783,622
Investments		-	82	82	255
Other		-	1,428	1,428	1,040
Total income		<u>417,143</u>	<u>1,549,052</u>	<u>1,966,195</u>	<u>1,461,513</u>
Expenditure on:					
Raising funds: raising charitable donations		-	84,050	84,050	86,049
Raising funds: trading activity		-	670,501	670,501	694,996
Charitable activities		<u>432,829</u>	<u>299,211</u>	<u>732,040</u>	<u>934,263</u>
Total expenditure	6	<u>432,829</u>	<u>1,053,762</u>	<u>1,486,591</u>	<u>1,715,308</u>
Net income / (expenditure) and net movement in funds	9	(15,686)	495,290	479,604	(253,795)
Reconciliation of funds:					
Total funds brought forward		<u>71,430</u>	<u>135,546</u>	<u>206,976</u>	<u>460,771</u>
Total funds carried forward		<u><u>55,744</u></u>	<u><u>630,836</u></u>	<u><u>686,580</u></u>	<u><u>206,976</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 21 to the accounts.

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Charity only statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2021

	Note	Restricted £	Unrestricted £	The Charity 2021 Total £	The Charity 2020 Total £
Income from:					
Donations	3	417,143	811,511	1,228,654	661,791
Charitable activities	4	-	65,529	65,529	34,805
Other trading activities	5	-	-	-	66,523
Investments		-	82	82	255
Other		-	1,428	1,428	1,040
Total income		<u>417,143</u>	<u>878,550</u>	<u>1,295,693</u>	<u>764,414</u>
Expenditure on:					
Raising funds		-	84,050	84,050	86,049
Charitable activities		<u>432,829</u>	<u>299,210</u>	<u>732,039</u>	<u>934,263</u>
Total expenditure	7	<u>432,829</u>	<u>383,260</u>	<u>816,089</u>	<u>1,020,312</u>
Net income / (expenditure) and net movement in funds		(15,686)	495,290	479,604	(255,898)
Reconciliation of funds:					
Total funds brought forward		<u>71,430</u>	<u>132,791</u>	<u>204,221</u>	<u>460,119</u>
Total funds carried forward		<u><u>55,744</u></u>	<u><u>628,081</u></u>	<u><u>683,825</u></u>	<u><u>204,221</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

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Consolidated balance sheets

As at 31 March 2021

	Note	The group 2021 £	The group 2020 £	The charity 2021 £	The charity 2020 £
Fixed assets					
Tangible assets	12	8,262	4,468	8,262	4,468
Intangible assets	13	94,498	-	-	-
Investments	14	-	-	1	1
Current assets					
Debtors	17	241,670	240,682	374,053	95,819
Cash at bank and in hand		699,865	253,484	317,423	150,687
		941,535	494,166	691,476	246,506
Liabilities					
Creditors: amounts falling due within 1 year	18	(357,715)	(291,658)	(15,913)	(46,753)
Net current assets		583,820	202,508	675,563	199,753
Net assets	20	686,580	206,976	683,825	204,221
Funds					
Restricted funds	21	55,744	71,430	55,744	71,430
Unrestricted funds					
Designated funds		180,004	-	180,004	-
General funds		450,832	135,546	448,077	132,791
Total charity funds		686,580	206,976	683,825	204,221

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 22 October 2021 and signed on their behalf by

Amanda Brown

A. Brown
Treasurer

catherine brown

C. Brown
Chair

mySociety

Consolidated statement of cash flows

For the year ended 31 March 2021

	The group 2021 £	The group 2020 £
Cash used in operating activities:		
Net movement in funds	479,604	(253,795)
<i>Adjustments for:</i>		
Depreciation charges	3,389	4,079
Dividends, interest and rents from investments	(82)	(255)
Loss / (profit) on the sale of fixed assets	-	(38)
Decrease / (increase) in debtors	(988)	(23,746)
Increase / (decrease) in creditors	66,057	57,473
	<u>547,980</u>	<u>(216,282)</u>
Net cash provided by / (used in) operating activities		
Cash flows from investing activities:		
Dividends, interest and rents from investments	82	255
Proceeds from the sale of property, plant and equipment	-	659
Purchase of tangible fixed assets	(7,183)	(2,525)
Recognition of intangible fixed assets	(94,498)	-
	<u>(101,599)</u>	<u>(1,611)</u>
Net cash provided by / (used in) investing activities		
Increase / (decrease) in cash and cash equivalents in the year	446,381	(217,893)
Cash and cash equivalents at the beginning of the year	253,484	471,377
Cash and cash equivalents at the end of the year	<u>699,865</u>	<u>253,484</u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

mySociety meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Group accounts

These financial statements consolidate the results of the charitable company and its wholly-owned (controlled) subsidiary on a line by line basis. Transactions and balances between the charitable company and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two companies are disclosed in the notes of the charitable company's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charitable company itself is presented in addition to that of the group by choice.

c) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The trustees have considered the charitable company's current and future financial position, particularly in light of the ongoing Covid-19 pandemic and the level of unrestricted, general reserves held at 31 March 2021. The charity also has significant confirmed unrestricted funding for the year ended 31 March 2022. Given the above, the trustees consider that the charitable company has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of invoiced consultancy and software services is deferred until criteria for income recognition are met.

Recharges of staff costs between the charitable company and its subsidiary SocietyWorks Ltd have not been recognised as income in the charitable company's statement of financial activities, and are instead netted off against expenditure. This has no impact upon the consolidated figures, in which intercompany transactions are eliminated.

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

g) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of direct costs, as follows:

	2021	2020
Raising funds: raising charitable donations	10.3%	8.4%
Charitable activities	89.7%	91.6%

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

j) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	3 - 5 years straight line basis
--------------------	---------------------------------

k) Intangible fixed assets

Amortisation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The amortisation rates in use are as follows:

Software development	3 years straight line basis
----------------------	-----------------------------

l) Investments

Investments in subsidiaries are held at cost less impairment.

m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o) Creditors

Creditors and provisions are recognised where there is a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

p) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

q) Pension costs

The charitable company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

r) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

s) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1j to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Amortisation

As described in note 1k to the financial statements, amortisation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Work in progress

Work in progress is calculated by comparing progress on a project against the budgeted cost. The work in progress element of trade debtors in these accounts in relation to the group figures is £3,075 (2020: £28,065).

Notes to the financial statements

For the year ended 31 March 2021

2. Prior period comparatives: statement of financial activities

	Restricted	Unrestricted	The group 2020 Total
	£	£	£
Income from:			
Donations	471,452	170,339	641,791
Charitable activities	-	34,805	34,805
Other trading activities	-	783,622	783,622
Investments	-	255	255
Other income	-	1,040	1,040
Total income	471,452	990,061	1,461,513
Expenditure on:			
Raising funds: raising charitable donations	-	86,049	86,049
Raising funds: trading activity	-	694,996	694,996
Charitable activities	464,646	469,617	934,263
Total expenditure	464,646	1,250,662	1,715,308
Net income / (expenditure) and net movement in funds	6,806	(260,601)	(253,795)

Notes to the financial statements

For the year ended 31 March 2021

3. Income from donations

The group

	Restricted £	Unrestricted £	The group 2021 Total £
Adessium Foundation	157,880	-	157,880
Columbia University	71,703	-	71,703
The Legal Education Foundation	90,000	-	90,000
The Joseph Rowntree Charitable Trust	56,560	-	56,560
Nesta Future News Fund	41,000	-	41,000
The Paragon Trust	-	733	733
Esmée Fairbairn Foundation	-	100,000	100,000
The William and Flora Hewlett Foundation	-	320,892	320,892
Other donations	-	44,338	44,338
Total income from donations	417,143	465,963	883,106

The charity

	Restricted £	Unrestricted £	The charity 2021 Total £
Total income from donations as above:	417,143	465,963	883,106
Add: gift aid distribution from SocietyWorks Ltd	-	345,548	345,548
Total income from donations	417,143	811,511	1,228,654

Notes to the financial statements

For the year ended 31 March 2021

3. Income from donations (continued)

Prior period comparative:

The group

	Restricted £	Unrestricted £	2020 Total £
Adessium Foundation	128,792	-	128,792
Columbia University	72,119	-	72,119
The Democratic Society	45,585	-	45,585
Indigo Trust	19,250	-	19,250
The Involve Foundation	36,600	-	36,600
The Legal Education Foundation	51,315	-	51,315
The John D. and Catherine T. MacArthur Foundation	3,089	-	3,089
Nesta Future News Fund	29,000	-	29,000
Norwegian Unix User Group Foundation	1,450	-	1,450
Power to Change Trust	40,000	-	40,000
Access - The Foundation for Social Investment	26,777	-	26,777
TheyWorkForYou crowdfunding donations	17,475	-	17,475
The Paragon Trust	-	6,500	6,500
Esmée Fairbairn Foundation	-	100,000	100,000
The David Family Foundation	-	10,000	10,000
Nesta	-	10,000	10,000
Other donations	-	43,839	43,839
Total income from donations	471,452	170,339	641,791

The charity

	Restricted £	Unrestricted £	2020 Total £
Income from donations as above:	471,452	170,339	641,791
Add: gift aid distribution from SocietyWorks Ltd	-	20,000	20,000
Total income from donations	471,452	190,339	661,791

Notes to the financial statements

For the year ended 31 March 2021

4. Income from charitable activities

	Restricted £	Unrestricted £	The group and charity	
			2021 Total £	2020 Total £
Charitable consultancy	-	65,529	65,529	30,430
Event ticket sales	-	-	-	4,375
Total income from charitable activities	-	65,529	65,529	34,805

All income from charitable activities in the prior period was unrestricted.

5. Income from other trading activities

	Restricted £	Unrestricted £	The group	
			2021 Total £	2020 Total £
Sponsorship	-	-	-	66,523
Sale of software and IT consultancy	-	1,016,050	1,016,050	717,099
Total other trading activities	-	1,016,050	1,016,050	783,622

All income from other trading activities in the prior period was unrestricted. Income from other trading activities in the charity (only) in the prior period comprise £66,523 relating to sponsorship.

Notes to the financial statements

For the year ended 31 March 2021

6. Total expenditure (the group)

	Raising funds: raising charitable donations £	Raising funds: trading activity £	Charitable activities £	Support and governance costs £	The group 2021 Total £
Staff costs (note 10)	68,714	617,909	517,458	113,400	1,317,481
Servers and subscriptions	-	24,493	21,621	-	46,114
Team meetings and retreats	-	3,391	-	3,391	6,782
Legal, financial and insurance	-	7,479	-	12,156	19,635
General administration costs	-	1,691	-	6,786	8,477
Partner payments (note 8)	-	-	63,013	-	63,013
TICTeC and TICTeC local events	-	-	(3,620)	-	(3,620)
UK travel and subsistence	-	99	-	98	197
Desk rentals and meeting rooms	-	3,957	-	3,957	7,914
Depreciation	-	-	-	3,389	3,389
Training	-	-	-	5,727	5,727
Marketing	-	11,482	-	-	11,482
Sub-total	68,714	670,501	598,472	148,904	1,486,591
Allocation of support and governance costs	15,336	-	133,568	(148,904)	-
Total expenditure	84,050	670,501	732,040	-	1,486,591
Prior period comparative:					
	Raising funds: raising charitable donations £	Raising funds: trading activity £	Charitable activities £	Support and governance costs £	The group 2020 Total £
Staff costs (note 10)	66,858	616,010	686,376	96,013	1,465,257
Servers and subscriptions	-	19,886	25,708	-	45,594
Team meetings and retreats	-	6,380	-	8,526	14,906
Legal, financial and insurance	-	11,062	-	38,710	49,772
General administration costs	-	2,905	-	2,288	5,193
Partner payments (note 8)	-	-	27,042	-	27,042
TICTeC and TICTeC local events	-	-	21,272	-	21,272
AlaveteliCon event	-	-	14,279	-	14,279
Other events	-	-	2,500	-	2,500
UK travel and subsistence	-	16,941	-	10,367	27,308
International travel	-	-	3,934	-	3,934
Desk rentals and meeting rooms	-	7,289	-	7,275	14,564
Depreciation	-	-	-	4,079	4,079
Marketing	5,085	14,523	-	-	19,608
Sub-total	71,943	694,996	781,111	167,258	1,715,308
Allocation of support and governance costs	14,106	-	153,152	(167,258)	-
Total expenditure	86,049	694,996	934,263	-	1,715,308

Total governance costs were £9,660 (2020: £9,300).

Notes to the financial statements

For the year ended 31 March 2021

7. Total expenditure (the charity)

	Raising funds £	Charitable activities £	Support and governance costs £	The charity 2021 Total £
Staff costs	68,714	517,459	113,400	699,573
Servers and subscriptions	-	21,619	-	21,619
Team meetings and retreats	-	-	3,391	3,391
Legal, financial and insurance	-	-	12,156	12,156
General administration costs	-	-	6,786	6,786
Partner payments (note 8)	-	63,013	-	63,013
TICTeC and TICTeC local events	-	(3,620)	-	(3,620)
UK travel and subsistence	-	-	98	98
Desk rentals and meeting rooms	-	-	3,957	3,957
Depreciation	-	-	3,389	3,389
Training	-	-	5,727	5,727
Sub-total	68,714	598,471	148,904	816,089
Allocation of support and governance costs	15,336	133,568	(148,904)	-
Total expenditure	84,050	732,039	-	816,089

Prior period comparative:

	Raising funds £	Charitable activities £	Support and governance costs £	The charity 2020 Total £
Staff costs	66,858	686,376	96,013	849,247
Servers and subscriptions	-	25,708	-	25,708
Team meetings and retreats	-	-	8,526	8,526
Legal, financial and insurance	-	-	38,710	38,710
General administration costs	-	-	2,288	2,288
Partner payments (note 8)	-	27,042	-	27,042
TICTeC and TICTeC local events	-	21,272	-	21,272
AlaveteliCon event	-	14,279	-	14,279
Other events	-	2,500	-	2,500
UK travel and subsistence	-	-	10,367	10,367
International travel	-	3,934	-	3,934
Desk rentals and meeting rooms	-	-	7,275	7,275
Depreciation	-	-	4,079	4,079
Marketing	5,085	-	-	5,085
Sub-total	71,943	781,111	167,258	1,020,312
Allocation of support and governance costs	14,106	153,152	(167,258)	-
Total expenditure	86,049	934,263	-	1,020,312

Notes to the financial statements

For the year ended 31 March 2021

8. Grants payable

Included within 'partner payments' in notes 6 and 7 are sub-grant 'partner payments' made to the following institutions:

	The group and charity	
	2021	2020
	£	£
Shift Foundation	50,010	13,465
Association Open Knowledge Foundation France ('OKF France')	4,048	-
Informace pro Všechny, o.s.	2,273	-
Orrudden Konsult AB	1,883	-
Liset Hamming	1,500	-
Vereniging van Onderzoeksjournalisten	-	7,246
Access Info Europe	-	5,403
Other grants payable <£1,000	3,299	928
	<u>63,013</u>	<u>27,042</u>

No grants were paid to individuals in the current or prior period, and no support costs have been allocated to grant-making activities.

9. Net movement in funds

This is stated after charging:

	The group	The group
	2021	2020
	£	£
Depreciation	3,389	4,079
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	484
Foreign exchange gains / (losses)	1,428	1,265
Auditors' remuneration:		
▪ Statutory audit (including VAT)	9,360	8,700
▪ Other services (including VAT)	300	600
	<u>300</u>	<u>600</u>

In the prior year, trustees' reimbursed expenses comprised payments to 2 trustees for travel costs.

Notes to the financial statements

For the year ended 31 March 2021

10. Staff costs and numbers

Staff costs were as follows:

	The group 2021 £	The group 2020 £
Salaries and wages	1,232,511	1,277,286
Social security costs	145,665	140,538
Pension costs	25,936	27,251
Contractors	7,868	20,182
Less: capitalised product development within SocietyWorks Ltd	<u>(94,498)</u>	<u>-</u>
	<u>1,317,482</u>	<u>1,465,257</u>

The number of employees whose annual emoluments were £60,000 or more were:

	The group 2021 No.	The group 2020 No.
£60,001 to £65,000	1	-
£65,001 to £70,000	2	2
£70,001 to £75,000	2	1
£80,001 to £85,000	-	-
£85,001 to £90,000	<u>1</u>	<u>1</u>

The key management personnel of the charitable company comprise the Trustees and the Chief Executive Officer. The total employee benefits of the key management personnel were £99,765 (2020: £96,284).

	The group 2021 No.	The group 2020 No.
Average number of employees (full-time equivalent)	<u>25</u>	<u>25</u>

In the prior year, redundancy and termination payments relating to three employees were paid amounting to £33,530. This figure included both statutory and ex gratia elements. No further amounts were owed as of 31 March 2020.

11. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The charity's trading subsidiary, SocietyWorks Ltd, has gift aided its available profits to the charity.

Notes to the financial statements

For the year ended 31 March 2021

12. Tangible fixed assets	
Group and charity	Computer equipment £
Cost	
At 1 April 2020	8,992
Additions in year	7,183
Disposals in year	<u>(1,331)</u>
At 31 March 2021	<u>14,844</u>
Depreciation	
At 1 April 2020	4,524
Charge for the year	3,389
On disposal	<u>(1,331)</u>
At 31 March 2021	<u>6,582</u>
Net book value	
At 31 March 2021	<u><u>8,262</u></u>
At 31 March 2020	<u><u>4,468</u></u>
13. Intangible fixed assets	
The group (only)	Software development £
Cost	
At 1 April 2020	-
Additions in year	<u>94,498</u>
At 31 March 2021	<u>94,498</u>
Amortisation	
At 1 April 2020	-
Charge for the year	<u>-</u>
At 31 March 2021	<u>-</u>
Net book value	
At 31 March 2021	<u><u>94,498</u></u>
At 31 March 2020	<u><u>-</u></u>

Software development costs relating to three software projects have been recognised as intangible assets during the year. Amortisation will begin on 1 April 2021.

Notes to the financial statements

For the year ended 31 March 2021

14. Investments

	The group		The charity	
	2021	2020	2021	2020
	£	£	£	£
Investment in subsidiary company	-	-	1	1

The investment represents 100% of the ordinary share capital of SocietyWorks Ltd, whose principal activity is to carry out trading activities in support of the charity. A summary of the financial results and position of SocietyWorks Ltd is given below (see note 15).

15. Subsidiary undertakings

SocietyWorks Ltd

SocietyWorks Ltd (company number 05798215) is a wholly owned trading subsidiary of mySociety. It trades in software and IT consultancy.

	2021	2020
	£	£
Turnover	1,016,050	717,099
Cost of sales	-	-
Gross profit	1,016,050	717,099
Administrative expenses	<u>(670,501)</u>	<u>(694,995)</u>
Profit on ordinary activities	345,549	22,104
Corporation tax	-	-
Profit for financial year after taxation	<u>345,549</u>	<u>22,104</u>
<i>Changes in equity</i>		
Total retained profit brought forward	2,755	651
Total comprehensive income for the year	345,549	22,104
Gift aid distribution to parent charity	<u>(345,549)</u>	<u>(20,000)</u>
Total retained profit carried forward	<u>2,755</u>	<u>2,755</u>

The aggregate of the assets, liabilities and funds was:

	2021	2020
	£	£
Assets	709,741	270,638
Liabilities	<u>(706,985)</u>	<u>(267,882)</u>
Funds	<u>2,756</u>	<u>2,756</u>

Notes to the financial statements

For the year ended 31 March 2021

16. Parent charity

The parent charity's gross income and results for the year are disclosed in the charity only Statement of Financial Activities.

17. Debtors

	The group		The charity	
	2021	2020	2021	2020
	£	£	£	£
Trade debtors	232,800	220,980	-	82,725
Prepayments	4,782	14,677	4,782	8,069
Amounts owing by group undertakings	-	-	365,183	-
Other debtors	4,088	5,025	4,088	5,025
	<u>241,670</u>	<u>240,682</u>	<u>374,053</u>	<u>95,819</u>

18. Creditors : amounts due within 1 year

	The group		The charity	
	2021	2020	2021	2020
	£	£	£	£
Trade creditors	-	9,639	-	7,119
Accruals	9,180	10,092	6,780	8,042
Other taxation and social security	75,199	56,065	1,412	4,956
Amounts owed to group undertakings	-	-	-	22,978
Other creditors	7,721	3,658	7,721	3,658
Deferred income (see note 19)	265,615	212,204	-	-
	<u>357,715</u>	<u>291,658</u>	<u>15,913</u>	<u>46,753</u>

19. Deferred income

	The group		The charity	
	2021	2020	2021	2020
	£	£	£	£
At 1 April 2020	212,204	117,016	-	-
Deferred during the year	265,615	212,204	-	-
Released during the year	(212,204)	(117,016)	-	-
At 31 March 2021	<u>265,615</u>	<u>212,204</u>	<u>-</u>	<u>-</u>

Deferred income relates to contract income invoiced by SocietyWorks Ltd in advance of provision of services.

Notes to the financial statements

For the year ended 31 March 2021

20. Analysis of group net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	8,262	8,262
Intangible fixed assets	-	-	94,498	94,498
Current assets	55,744	180,004	705,787	941,535
Current liabilities	-	-	(357,715)	(357,715)
Net assets at 31 March 2021	<u>55,744</u>	<u>180,004</u>	<u>450,832</u>	<u>686,580</u>
Prior period comparative:				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	4,468	4,468
Current assets	71,430	-	422,736	494,166
Current liabilities	-	-	(291,658)	(291,658)
Net assets at 31 March 2020	<u>71,430</u>	<u>-</u>	<u>135,546</u>	<u>206,976</u>

Notes to the financial statements

For the year ended 31 March 2021

21. Movements in funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2021 £
Restricted funds					
Adessium Foundation / Swedish Postcode Foundation	41,893	157,880	(155,313)	-	44,460
Columbia University	7,939	71,703	(79,642)	-	-
The Legal Education Foundation	-	90,000	(78,716)	-	11,284
Nesta Future News Fund	-	41,000	(41,000)	-	-
Power to Change Trust	21,598	-	(21,598)	-	-
The Joseph Rowntree Charitable Trust	-	56,560	(56,560)	-	-
Total restricted funds	71,430	417,143	(432,829)	-	55,744
Unrestricted funds					
<i>Designated fund:</i> Reserve fund	-	-	-	180,004	180,004
General funds	135,546	1,549,052	(1,053,762)	(180,004)	450,832
Total unrestricted funds	135,546	1,549,052	(1,053,762)	-	630,836
Total funds	206,976	1,966,195	(1,486,591)	-	686,580

Purposes of restricted funds

Adessium Foundation / Swedish Postcode Foundation	Grant to launch new FOI services across Europe, and provide support to investigative journalists to use FOI in their stories. Also funds the general administration and support of our UK FOI service WhatDoTheyKnow.com. Co-funded.
Columbia University	Grant to cover the costs of a seconded employee.
The Legal Education Foundation	“FixMyBlock” - a collaboration with advocacy group Tower Blocks UK, looking into the potential for an online tool to help residents address safety and maintenance concerns in their buildings.
Nesta Future News Fund	Grant to develop a new ‘Projects’ feature in WhatDoTheyKnow, which will allow teams of journalists, citizen investigators and others to collaborate on FOI requests and analyse the information released.
Power to Change Trust	Grant towards the development and piloting of an online open directory of community assets - “Keep It In The Community”.
The Joseph Rowntree Charitable Trust	Grant to add context-specific advice and guidance to WhatDoTheyKnow (including the Pro service used by journalists, researchers and campaigners) to support users to more effectively challenge FOI refusals.

Notes to the financial statements

For the year ended 31 March 2021

21. Movements in funds (continued)

Purposes of designated funds

Reserve fund A target level of unrestricted funds to enable mySociety to: cover emergency cash flow shortfalls; respond to an extraordinary event, campaign or project; or wind down the organisation in an orderly fashion should this become necessary.

Prior period comparative	At 1 April 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2020 £
Restricted funds					
Adessium Foundation	-	128,792	(86,899)	-	41,893
Columbia University	6,909	72,119	(71,089)	-	7,939
The Democratic Society	51,155	45,585	(96,740)	-	-
Indigo Trust	-	19,250	(19,250)	-	-
The Involve Foundation	-	36,600	(36,600)	-	-
The Legal Education Foundation	3,300	51,315	(54,615)	-	-
MacArthur	-	3,089	(3,089)	-	-
Nesta Future News Fund	-	29,000	(29,000)	-	-
The NUUG Foundation	-	1,450	(1,450)	-	-
Open Society Foundation London	2,843	-	(2,843)	-	-
Power to Change Trust	417	40,000	(18,819)	-	21,598
Reach Fund	-	26,777	(26,777)	-	-
TheyWorkForYou crowdfunder	-	17,475	(17,475)	-	-
Total restricted funds	64,624	471,452	(464,646)	-	71,430
Unrestricted funds					
General funds	396,147	990,061	(1,250,662)	-	135,546
Total unrestricted funds	396,147	990,061	(1,250,662)	-	135,546
Total funds	460,771	1,461,513	(1,715,308)	-	206,976

22. Operating lease commitments

The group and charity had operating leases at the year end with total future minimum lease payments as follows:

	Group and charity	
	2021 £	2020 £
Amount falling due:		
Within 1 year	360	13,829
Within 1 - 5 years	-	360
	360	14,189

mySociety

Notes to the financial statements

For the year ended 31 March 2021

23. Related party transactions

mySociety has a wholly owned subsidiary SocietyWorks Ltd, a company limited by shares (company no. 05798215). At 31 March 2021, SocietyWorks Ltd owed mySociety £365,183 (2020: £22,978 owed to Societyworks Ltd from mySociety).

There were no other related party transactions in the current or prior reporting period.