

**Company Registration Number 3277032**

**UK CITIZENS ONLINE DEMOCRACY  
CONSOLIDATED FINANCIAL STATEMENTS  
31 MARCH 2019**

**Charity No 1076346**

# UK CITIZENS ONLINE DEMOCRACY

## FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2019

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# UK CITIZENS ONLINE DEMOCRACY

## TRUSTEES ANNUAL REPORT

### YEAR ENDED 31 MARCH 2019

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements of the Charity for the year ended 31 March 2019.

#### OBJECTIVES AND ACTIVITIES

The objectives of UK Citizens Online Democracy (UKCOD) 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”.

UKCOD operates the mySociety project 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.

#### 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

UKCOD’s ongoing provision of services via its subsidiary trading company 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

It’s been another successful year for UKCOD.

In line with our new 2019-21 strategy, our efforts have shifted from expanding the number of services we support, to deepening their impact. One of the ways in which we seek to do this is through collaborating with non-tech organisations with complementary approaches and expertise. We’re also working more closely with local and national UK authorities to ensure that citizen engagement is matched by a commitment to improving government responsiveness. And, of course, we continue to invest in researching the efficacy and impact of services.

Over the course of 2018/19 we started several new and exciting projects aimed at enhancing local democracy, community engagement and service delivery — including Public Square, FixMyBlock, FOI for Councils, and Keep It In The Community. We undertook new research into digital democracy in Sub-Saharan Africa, and expanded our new Freedom of Information (FOI) service for journalists, WhatDoTheyKnow Pro. Globally, at least 38 services worldwide are using our code to achieve substantial impact (which we define in terms of number of visits and/or transactional interactions, as appropriate to the nature of the service). These include nine Alaveteli FOI services, 13 FixMyStreet services, four parliamentary monitoring sites, and eight MapIt sites.

#### Research

Our major research work in 2018/19 explored the state of digital democracy in Sub-Saharan Africa. The ‘Parliament and the People’ report, based on interviews with 65 politicians, civil servants and activists involved in digital democratic engagement across Kenya, Nigeria, South Africa and Uganda, presents invaluable advice for donors and other organisations planning on investing in or building new digital tools in the region.

# UK CITIZENS ONLINE DEMOCRACY

## TRUSTEES ANNUAL REPORT (continued)

### YEAR ENDED 31 MARCH 2019

A new collaboration between mySociety and researchers at the University of Sheffield and University of Stirling sought to better understand the geography of citizen reporting on neighbourhood issues in the UK. We produced a mini-site with maps for each local authority in the UK, with categorised FixMyStreet reports mapped against the Index of Multiple Deprivation. We hope this will be a useful way for councils to better understand whether service provision is equitable and neighbourhoods are assessed on the basis of need rather than where the residents are most vocal.

Our fifth annual conference on The Impacts of Civic Technology (TICTeC) was held in Paris in March 2019, and was the largest to date with close to 200 delegates from 28 countries, and a majority female speaker line-up. Being hosted by the OECD is a sign of how far the sector has come and underlines the potential for civic tech to contribute to addressing the world's pressing challenges. In November 2018 we hosted our first ever TICTeC Local event in Manchester, which brought together local and national government officials, academics and tech NGOs to discuss the tech innovations and ideas that local authorities are putting to the test around the country.

#### **Democracy**

As part of our efforts to make information about elected representatives and their decision-making more accessible to people in the UK, we worked on ways to make parliamentary votes more comprehensible on our UK site TheyWorkForYou (TWFY). We're now displaying MPs', Lords' and Scottish Parliament votes graphically, and including votes in TWFY's email alert system, reaching hundreds of thousands of users every month.

We continued to support the parliamentary monitoring services run by our partners in Kenya, Nigeria and South Africa. People's Assembly in South Africa and Mzalendo in Kenya, in particular, are now well-established and achieving impact. In 2019/20 we will be working with these partners to transition their services to local control.

Our Democratic Commons project delivered essential data and digital infrastructure for use by transparency and accountability organisations for their own investigations, research and digital services. This data — on legislative structures, electoral boundaries and political position holders, shared in a consistent, usable format on Wikidata — has underpinned new research: for example, helping Global Witness to spot potential corruption where politicians are also owners of companies.

A new and exciting focus area within our democracy programme is local participatory democracy. In 2018 we began collaborating with The Democratic Society, Involve and the Royal Society of Arts, working with local councils to develop innovative ways to enhance citizen participation, including via Citizens' Assemblies.

#### **Transparency**

Our UK FOI service WhatDoTheyKnow.com (WDTK) continues to be mySociety's most-used service. In the year of its tenth anniversary, WDTK hit the 500,000 mark, meaning it has been used to process over half a million FOI requests. Our subscription-based service for professional FOI users, WhatDoTheyKnow Pro, launched in December 2017, now has users from over 150 traditional and online media publications and has processed over 26,000 requests. In 2018 we added Pro functionality to our Belgian partners' service transparencia.be, and in 2018/19 we plan to upgrade other Alaveteli-powered FOI services in Europe to Pro. We hope this will lead to greater and more effective use of FOI in investigative journalism across Europe.

Our FOI services in the UK have been used in the generation of stories that have had national impact over 2018/19, including investigations revealing overspending by the Vote Leave campaign, the sale of over 12,000 public assets by UK councils since 2014, and many others, several of which are documented here: [www.mysociety.org/tag/case-studies/](http://www.mysociety.org/tag/case-studies/).

# UK CITIZENS ONLINE DEMOCRACY

## TRUSTEES ANNUAL REPORT (continued)

### YEAR ENDED 31 MARCH 2019

Our commercial subsidiary began an important new strand of commercial work with councils to improve the FOI process for those receiving requests, as well as the people making them. Our pilot project with Hackney Council resulted in the launch in September 2018 of a front end that helps citizens make better requests and tells them if the information is already available publicly, thereby reducing unnecessary work. We are now working with five local councils to help them better manage their FOI workflows, respond to FOI requests, and identify what information they should be publishing proactively.

#### Community

Our most significant new charitable uses of the FixMyStreet platform is KeepItInTheCommunity.org (KIITC), launched in September 2018 in partnership with Power to Change. Our aim is for KIITC to become an England-wide index of every Asset of Community Value (ACV) in the country, with the ultimate goal of enabling communities to better protect places and spaces that are valued by local people, but which may be at risk of being lost to development.

In January 2019 we began researching the potential for how digital services may contribute towards addressing safety issues in tower blocks in the UK — an ongoing and pressing issue in the wake of the Grenfell fire disaster. Working with advocacy group Tower Blocks UK, the aim for the service, provisionally titled FixMyBlock, is to enable residents of tower blocks to more easily report safety and maintenance issues and to access legal advice around their rights.

We have seen an uptick in sales of our FixMyStreet Pro commercial service to local councils, providing a welcome boost for our end-of-year finances.

#### FINANCIAL REVIEW

This year sees a major transition point in our funding, with the end of our multi-year grant from the Omidyar Network (now Luminate Group). With no single source of funding to replace that large grant we have been busy diversifying and broadening our range of funders. We aim to balance the income we receive from charitable and commercial sources; both to provide a more secure pool of diverse funding and to explore more approaches to civic tech services that can be provided on a commercial basis, including via government consultancy work.

UKCOD's major supporters in 2018/19 have included:

- The Omidyar Network (now Luminate Group) and the William and Flora Hewlett Foundation — providers of unrestricted funding which supports UKCOD across its international and UK charitable endeavours.
- The Indigo Trust, which supports our work on parliamentary monitoring websites in sub-Saharan Africa, and our research programme.
- Google and Luminate, which provided sponsorship of our annual The Impacts of Civic Technology Conference (TICTeC); the OECD hosted the event free of charge; and support for the new TICTeC local workstream came from FutureGov and Shaping Cloud.

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

- The Wikimedia Foundation, which supported our efforts to integrate EveryPolitician data more closely with Wikidata.
- The Open Society Foundations, which provided funding from their London Community Grant Initiative to add London-specific content to TheyWorkForYou, and to help make parliamentary votes more comprehensible.
- Power to Change, which continue to fund our online open directory of community assets, now launched as KeepItInTheCommunity.org.
- Sefton Council, which supported additional development work on Collideoscope, a site for reporting cycling collisions and near misses; data is made available to planners, researchers and campaigners with the aim of making our roads safer for all.
- The Legal Education Foundation, which provided funding to explore the potential for a new service aimed at addressing safety issues in tower blocks in the UK.

# UK CITIZENS ONLINE DEMOCRACY

## TRUSTEES ANNUAL REPORT (continued)

### YEAR ENDED 31 MARCH 2019

- We began working with The Democratic Society on Public Square, a project focused on the creation of open source models to enhance participation in local government.

We are grateful to all the individuals who provide one-off or recurring donations to support UKCOD's work. Currently private donations cover little more than 1% of our total operating costs, but with internal resourcing and external consultancy we believe this figure can be greatly increased through outreach to our millions of UK-based users.

UKCOD's commercial subsidiary, mySociety Ltd, provides sustainable commercial income streams within each of our practice areas, building on and related to the work we do charitably. In particular, the development of our FixMyStreet Pro business is now bringing 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.

#### **Reserves Policy**

The total charity reserves at 31 March 2019 were £91,758 (2018: £91,449), of which £91,449 (2018: £21,566) were unrestricted and £309 (2018: £556) were restricted. The total group reserves at 31 March 2019 were £92,409 (2018: £(1,025)), of which £92,100 (2018: £(1,581)) were unrestricted and £309 (2018: £556) were restricted.

UKCOD aims to have sufficient free, unrestricted cash, or known future cash, to cover six months of 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.

We are starting the process of establishing a more formal reserves fund, and have budgeted over 36 months for building up a pot of cash that at a minimum would allow us to deal with the worst case scenario of closing the charity down in an orderly fashion. These monies are to be set aside in a separate account, requiring trustee approval to use.

#### **PLANS FOR FUTURE PERIODS**

Over the next 12 months we will be busy working to develop and scale up new projects. We'll be investing in substantially increasing the profitability of FixMyStreet Pro in order to directly contribute more unrestricted funding to the charity. We also anticipate securing more consultancy work with central government, recognising that, in this maturing sector, more of our service development work will be delivered via commercial means.

The overall direction of our work over the next three years is outlined in our Strategy 2019-21. One of the new areas that we raise in the strategy is our response to climate change, recognising that this is the most pressing issue of our times. We want to explore what our role might be in tackling the causes and impacts of climate change, particularly via our work around engaging active citizens and our relationships with local councils, and how we can help them prepare for and take action against the climate emergency.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

UKCOD is incorporated as a company limited by guarantee, and is registered as a charity in England and Wales (registered charity no. 1076346) under memorandum and articles of association incorporated on 12 November 1996 and as amended by special resolution passed on 19 April 1999. UKCOD is governed by a board of volunteer trustees. The existing Trustees are responsible for the recruitment of new Trustees to ensure the board has the range of skills and experience necessary to comply with the collective responsibility of the Trustees. New Trustees are briefed and trained on their responsibilities under both Charity and Company law.

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

# UK CITIZENS ONLINE DEMOCRACY

## TRUSTEES ANNUAL REPORT (continued)

### YEAR ENDED 31 MARCH 2019

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

Mark Cridge was Chief Executive at 31 March 2019

#### Remuneration Policy

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

- Cost of living
- Performance

The Chief Executive makes recommendations to the board of trustees based on performance, affordability and the financial health of UKCOD, 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. The board of trustees then 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.

#### 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
  - o 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 - Insufficient free cash (UKCOD)
  - o Mitigation - Long-term forward financial planning to ensure that any failure can be addressed by future cost reductions to ensure that the company remains solvent.
- (3) Risk - Insufficient free cash (mySociety Ltd)
  - o Mitigation - Long-term forward financial planning to ensure that any failure can be addressed by future cost reductions to ensure that the company remains solvent.
- (4) Risk - Legal action against WhatDoTheyKnow regarding copyright or data protection
  - Mitigation - Legal mailing list exists to discuss and address any issues raised. Currently recruiting to the trustee board with a specific goal to bring on board more in-house knowledge of associated law.

#### REFERENCE AND ADMINISTRATIVE DETAILS

<b>Registered Charity name</b>	UK Citizens Online Democracy
<b>Charity registration number</b>	1076346
<b>Company registration number</b>	3277032
<b>Principal office</b>	483 Green Lanes London N13 4BS
<b>Registered office</b>	483 Green Lanes London N13 4BS

# UK CITIZENS ONLINE DEMOCRACY

## TRUSTEES ANNUAL REPORT (continued)

### YEAR ENDED 31 MARCH 2019

#### THE TRUSTEES

The Trustees who served the charity during the period were as follows:

J P Cronin  
O F Blacker  
A Brown  
A J H Burton  
J P I Flowers  
M M Hussain  
R E Rank  
Y N Sambuli

#### Secretary

J P Cronin

#### Auditor

David Cadwallader & Co Limited  
Suite 3 Bignell Park Barns  
Chesterton, Bicester  
Oxon  
OX26 1TD

#### FUNDS HELD AS CUSTODIAN TRUSTEE

There are no funds held as custodian trustee on behalf of others.

#### RESPONSIBILITIES OF THE TRUSTEES

The Trustees (who are also the directors of UK Citizens Online Democracy for the purposes of company law) are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company law requires the Trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure of the charitable company for that period.

In preparing these 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 2015 (FRS 102)
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the Financial Statements.
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.



# UK CITIZENS ONLINE DEMOCRACY

## TRUSTEES ANNUAL REPORT (continued)

### YEAR ENDED 31 MARCH 2019

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

#### STATEMENT AS TO DISCLOSURE TO OUR AUDITORS

In so far as the Trustees are aware at the time of approving our trustee's annual report:

- There is no relevant audit information of which the charitable company's auditor is 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 audit is aware of that information

#### SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Registered Office:

483 Green Lanes  
London N13 4BS

Signed by order of the Trustees

J Flowers  
Trustee

R Rank  
Treasurer

15 July 2019

# UK CITIZENS ONLINE DEMOCRACY

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF UK CITIZENS ONLINE DEMOCRACY

YEAR ENDED 31 MARCH 2019

### OPINION

We have audited the Financial Statements of UK Citizens Online Democracy (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2019 which comprise the Consolidated Statement of Financial Activities, the Charity Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Cash Flow Statement, the Charity Cash Flow Statement and the related notes, 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 (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's Trustees as a body in accordance Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees 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 charitable company and the charitable company's members as a body, and the charitable company's Trustees as a body for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2019 and of its 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
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

### 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 charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**UK CITIZENS ONLINE DEMOCRACY**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF**  
**UK CITIZENS ONLINE DEMOCRACY continued....**

**YEAR ENDED 31 MARCH 2019**

**OTHER INFORMATION**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the 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.

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.

**OPINIONS 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 incorporating the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has 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 parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

**UK CITIZENS ONLINE DEMOCRACY**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF**  
**UK CITIZENS ONLINE DEMOCRACY continued....**

**YEAR ENDED 31 MARCH 2019**

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS**

As explained more fully in the trustees' responsibilities statement in the Trustees Annual Report, the Trustees (who are also the directors of the charitable company for the purposes of company law) 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 the directors 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 group's and parent charitable company'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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**AUDITORS RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

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.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Nicola Jane Cadwallader  
Senior Statutory Auditor  
For and on behalf of  
David Cadwallader & Co Limited  
Chartered Certified Accountants  
& Statutory Auditors

Suite 3 Bignell Park Barns  
Chesterton  
Bicester  
Oxon  
OX26 1TD  
23 July 2019

David Cadwallader and Co Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

# UK CITIZENS ONLINE DEMOCRACY

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME & EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2019

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
		£	£	£	£
<b>INCOME AND ENDOWMENTS</b>					
Donations and legacies	2	871,967	311,252	1,183,219	1,191,588
Income from charitable activities	5	100,654	-	100,654	59,878
Other trading activities	3	859,698	-	859,698	666,401
Investment income	4	<u>368</u>	<u>-</u>	<u>368</u>	<u>64</u>
<b>TOTAL INCOMING RESOURCES</b>		<b><u>1,832,687</u></b>	<b><u>311,252</u></b>	<b><u>2,143,939</u></b>	<b><u>1,917,931</u></b>
<b>EXPENDITURE ON</b>					
Raising Funds	6	(785,900)	-	(785,900)	(680,198)
Costs of charitable activities	7/8	(953,168)	(311,499)	(1,264,667)	(1,264,263)
Other	9	<u>62</u>	<u>-</u>	<u>62</u>	<u>(1,030)</u>
<b>TOTAL EXPENDITURE</b>		<b><u>(1,739,006)</u></b>	<b><u>(311,499)</u></b>	<b><u>(2,050,505)</u></b>	<b><u>(1,945,491)</u></b>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>	10	<b>93,681</b>	<b>(247)</b>	<b>93,434</b>	<b>(27,560)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>(1,581)</u>	<u>556</u>	<u>(1,025)</u>	<u>26,535</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>92,100</u></b>	<b><u>309</u></b>	<b><u>92,409</u></b>	<b><u>(1,025)</u></b>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities

# UK CITIZENS ONLINE DEMOCRACY

## CHARITY STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME & EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2019

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
		£	£	£	£
<b>INCOME AND ENDOWMENTS</b>					
Donations and legacies	2	921,967	311,252	1,233,219	1,191,588
Income from charitable activities	5	100,654	-	100,654	59,878
Other trading activities	3	-	-	-	9,350
Investment income	4	<u>368</u>	<u>-</u>	<u>368</u>	<u>64</u>
<b>TOTAL INCOMING RESOURCES</b>		<b><u>1,022,989</u></b>	<b><u>311,252</u></b>	<b><u>1,334,241</u></b>	<b><u>1,260,880</u></b>
<b>EXPENDITURE ON</b>					
Costs of charitable activities	7/8	(953,168)	(311,499)	(1,264,667)	(1,264,263)
Other	9	<u>62</u>	<u>-</u>	<u>62</u>	<u>(1,030)</u>
<b>TOTAL EXPENDITURE</b>		<b><u>(953,106)</u></b>	<b><u>(311,499)</u></b>	<b><u>(1,264,605)</u></b>	<b><u>(1,265,293)</u></b>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>	10	<b>69,883</b>	<b>(247)</b>	<b>69,636</b>	<b>(4,413)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>21,566</u>	<u>556</u>	<u>22,122</u>	<u>26,535</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>91,449</u></b>	<b><u>309</u></b>	<b><u>91,758</u></b>	<b><u>22,122</u></b>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities

# UK CITIZENS ONLINE DEMOCRACY

## CONSOLIDATED BALANCE SHEET

YEAR ENDED 31 MARCH 2019

	Note	2019	2018
		£	£
<b>FIXED ASSETS</b>			
Tangible Assets	12	<u>6,643</u>	<u>6,786</u>
<b>CURRENT ASSETS</b>			
Debtors	14	216,936	220,859
Cash at bank		<u>471,377</u>	<u>140,668</u>
		<b>688,313</b>	361,527
<b>CREDITORS: Amounts falling due within one year</b>	15	<u>(602,547)</u>	<u>(369,338)</u>
<b>NET CURRENT ASSETS</b>		<u>85,766</u>	<u>(7,811)</u>
<b>NET ASSETS</b>		<u>92,409</u>	<u>(1,025)</u>
<b>FUNDS</b>			
Restricted income funds	16	309	556
Unrestricted income funds	17	<u>92,100</u>	<u>(1,581)</u>
<b>TOTAL FUNDS</b>		<u>92,409</u>	<u>(1,025)</u>

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

These financial statements were approved by the members of the committee on 15 July 2019

And signed on their behalf by

J Flowers  
Trustee

R Rank  
Treasurer

Company Registration Number: 3277032

The notes on page 14-21 form part of these financial statements

# UK CITIZENS ONLINE DEMOCRACY

## CHARITY BALANCE SHEET

YEAR ENDED 31 MARCH 2019

	Note	2019	2018
		£	£
<b>FIXED ASSETS</b>			
Tangible Assets	12	6,643	6,786
Investments	13	<u>1</u>	<u>1</u>
		6,644	6,787
<b>CURRENT ASSETS</b>			
Debtors	14	97,172	195,519
Cash at bank		<u>417,400</u>	<u>139,370</u>
		514,572	334,889
<b>CREDITORS: Amounts falling due within one year</b>	15	<u>(429,458)</u>	<u>(319,554)</u>
<b>NET CURRENT ASSETS</b>		<b><u>85,114</u></b>	<b><u>15,335</u></b>
<b>NET ASSETS</b>		<b><u>91,758</u></b>	<b><u>22,122</u></b>
<b>FUNDS</b>			
Restricted income funds	16	309	556
Unrestricted income funds	17	<u>91,449</u>	<u>21,566</u>
<b>TOTAL FUNDS</b>		<b><u>91,758</u></b>	<b><u>22,122</u></b>

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

These financial statements were approved by the members of the committee on the 15 July 2019  
And signed on their behalf by

J Flowers  
Trustee

R Rank  
Treasurer

Company Registration Number: 3277032

The notes on page 14-21 form part of these financial statements



# UK CITIZENS ONLINE DEMOCRACY

## CONSOLIDATED CASH FLOW STATEMENT

YEAR ENDED 31 MARCH 2019

	Note	2019 £	£	2018 £
<b>NET CASH OUTFLOW FROM OPERATING ACTIVITIES</b>	18		<b>334,408</b>	(487,405)
<b>RETURNS ON INVESTMENTS AND SERVICING OF FINANCE</b>				
Interest received		<u>368</u>		<u>64</u>
Net cash inflow from returns on investments and servicing of finance			<b>368</b>	64
<b>CAPITAL EXPENDITURE</b>				
Payments to acquire tangible fixed assets		<b>(6,099)</b>		(3,894)
Receipts from sale of fixed assets		<u>2,032</u>		<u>2,316</u>
Net cash outflow from capital expenditure			<b>(4,067)</b>	(1,578)
<b>INCREASE/(DECREASE) IN CASH</b>	19/20		<u><b>330,709</b></u>	<u>(488,919)</u>

# UK CITIZENS ONLINE DEMOCRACY

## CHARITY CASH FLOW STATEMENT

YEAR ENDED 31 MARCH 2019

	Note	2019 £	£	2018 £
<b>NET CASH OUTFLOW FROM OPERATING ACTIVITIES</b>	22		<b>281,729</b>	(466,305)
<b>RETURNS ON INVESTMENTS AND SERVICING OF FINANCE</b>				
Interest received		<u>368</u>		<u>64</u>
Net cash inflow from returns on investments and servicing of finance			<b>368</b>	64
<b>CAPITAL EXPENDITURE</b>				
Payments to acquire tangible fixed assets		(6,099)		(3,894)
Receipts from sale of fixed assets		<u>2,032</u>		<u>2,316</u>
Net cash outflow from capital expenditure			<b>(4,067)</b>	(1,578)
<b>INCREASE/(DECREASE) IN CASH</b>	23		<u><b>278,030</b></u>	<u>(467,819)</u>

# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2019

### 1. ACCOUNTING POLICIES

#### **Basis of accounting**

The consolidated financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

UK Citizens Online Democracy 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(s).

#### **Going Concern**

The financial statements have been prepared on the going concern basis as, in the opinion of the directors, the charitable company and its subsidiary will continue to trade for the foreseeable future.

This is based on the future contracts in place at the balance sheet date and budgets and cashflows for the next 12 months.

#### **Basis of consolidation**

The Group financial statements consolidate the financial statements of UK Citizens Online Democracy and its subsidiary undertaking mySociety Limited drawn up to 31 March 2019, (the comparative numbers also including the subsidiary undertaking, Mapumental Ltd, which was dissolved on 2 May 2017). The results of subsidiaries acquired or sold are consolidated for the periods from or to the date on which control passed. Acquisitions are accounted for under the acquisition method.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

#### **Expenditure**

All expenditure is accounted for on an accruals basis as a liability is incurred and has been classified under headings that aggregate all costs related to the category.

#### **Fixed assets**

All fixed assets are initially recorded at cost.

# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS Continued

### YEAR ENDED 31 MARCH 2019

#### Depreciation policy

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	33% straight line
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#### Investments

Fixed asset investments are shown at cost less provision for impairment.

#### Income

All income is included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Such income is only deferred if the donor has requested the amount to be allocated for specific projects, in which case it is allocated to the financial year in which the project takes place.

Investment income is recognised on a receivable basis.

#### 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.

#### 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.

#### Creditors and provisions

Creditors and provision are recognised where the charity has 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.

#### Financial instruments

The Charity 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 measured at amortised cost using the effective interest method.

# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2019

### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

- Timing of revenue recognition: Revenue is only recognised when the Charity considers that it is entitled to the revenue. Where grant income relates to projects which have not been completed in the financial period the income is deferred to match the expenditure.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- Depreciation: The depreciation rates are an estimation of the assets useful life and are based on historic life of similar assets.
- Work in progress is calculated based 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 £19,725 (2018: £15,875).

# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS Continued

### YEAR ENDED 31 MARCH 2019

#### 2. VOLUNTARY INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
<b>Group Donations</b>				
Donations – other	31,850	–	31,850	25,917
Grants receivable				
Omidyar Network	550,269	–	550,269	479,082
Indigo Trust	–	40,000	40,000	63,748
Open Society Foundations	–	16,104	16,104	–
The William and Flora Hewlett Foundation	289,848	–	289,848	314,854
Making All Voices Count	–	–	–	(1,387)
Open Culture Foundation	–	–	–	6,400
The Joseph Rowntree Charitable Trust	–	–	–	10,541
Google	–	12,749	12,749	47,909
Google Digital News Initiative	–	–	–	68,251
Columbia University	–	79,946	79,946	78,034
Wikimedia Foundation	–	9,785	9,785	30,215
Power to Change Trust	–	44,574	44,574	52,554
The John D. and Catherine T. MacArthur Foundation	–	6,468	6,468	15,470
Sefton Council	–	20,000	20,000	–
The Democratic Society	–	64,926	64,926	–
The Legal Education Foundation	–	16,700	16,700	–
	<u>871,967</u>	<u>311,252</u>	<u>1,183,219</u>	<u>1,191,588</u>
<b>Charity Donations</b>				
Donations - Other	31,850	–	31,850	25,917
Donations – mySociety	50,000	–	50,000	–
Grants receivable				
Omidyar Network	550,269	–	550,269	479,082
Indigo Trust	–	40,000	40,000	63,748
Open Society Foundations	–	16,104	16,104	–
The William and Flora Hewlett Foundation	289,848	–	289,848	314,854
Making All Voices Count	–	–	–	(1,387)
Open Culture Foundation	–	–	–	6,400
The Joseph Rowntree Charitable Trust	–	–	–	10,541
Google	–	12,749	12,749	47,909
Google Digital News Initiative	–	–	–	68,251
Columbia University	–	79,946	79,946	78,034
Wikimedia Foundation	–	9,785	9,785	30,215
Power to Change Trust	–	44,574	44,574	52,554
The John D. and Catherine T. MacArthur Foundation	–	6,468	6,468	15,470
Sefton Council	–	20,000	20,000	–
The Democratic Society	–	64,926	64,926	–
The Legal Education Foundation	–	16,700	16,700	–
	<u>921,967</u>	<u>311,252</u>	<u>1,233,219</u>	<u>1,191,588</u>

The 2018 Group total comprises unrestricted income of £819,853 and restricted income of £371,735. The 2018 Charity total comprises unrestricted income of £819,853 and restricted income of £371,735.

# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2019

### 3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds	Total Funds 2019	Unrestricted Funds 2018
<b>Group</b>	£	£	£
mySociety Limited income	859,698	859,698	657,051
Other activities for generating funds	-	-	9,350
	<u>859,698</u>	<u>859,698</u>	<u>666,401</u>
<b>Charity</b>			
Other activities for generating funds	-	-	9,350
	<u>-</u>	<u>-</u>	<u>9,350</u>

### 4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Unrestricted Funds 2018
<b>Group and Charity</b>	£	£	£	£
Bank interest receivable	368	-	368	64
mySociety Limited income	-	-	-	-
	<u>368</u>	<u>-</u>	<u>368</u>	<u>64</u>

### 5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Total Funds 2019	Total Funds 2018
<b>Group and Charity</b>	£	£	£
OSI consultancy income	-	-	24,000
Hewlett Foundation consultancy income	-	-	35,878
Indigo Trust consultancy income	23,629	23,629	-
University of Sheffield consultancy income	3,125	3,125	-
Event sponsorship and ticket sales	73,600	73,600	-
Speaker Honorarium	300	300	-
	<u>100,654</u>	<u>100,654</u>	<u>59,878</u>

### 6. COSTS OF GENERATING VOLUNTARY INCOME – GROUP

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Unrestricted Funds 2018
	£	£	£	£
mySociety Limited costs	785,900	-	785,900	680,198
	<u>785,900</u>	<u>-</u>	<u>785,900</u>	<u>680,198</u>

# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2019

### 7. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
Group	£	£	£	£
The mySociety project	<u>953,168</u>	<u>311,499</u>	<u>1,264,667</u>	<u>1,264,263</u>
<b>Charity</b>				
The mySociety project	<u>953,168</u>	<u>311,499</u>	<u>1,264,667</u>	<u>1,264,263</u>

The 2018 group and charity total comprises unrestricted expenditure of £893,084 and restricted expenditure of £371,179.

### 8. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	The mySociety project	Total Funds 2019	Total Funds 2018
Group	£	£	£
The mySociety project	<u>1,264,667</u>	<u>1,264,667</u>	<u>1,264,263</u>
<b>Charity</b>			
The mySociety project	<u>1,264,667</u>	<u>1,264,667</u>	<u>1,264,263</u>

### 9. OTHER EXPENDITURE – GROUP AND CHARITY

	Unrestricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£
Foreign currency (gain)/loss	-	-	1,046
(Profits)/Losses on disposal of tangible fixed assets for charity's own use	(62)	(62)	(16)
	<u>(62)</u>	<u>(62)</u>	<u>1,030</u>

### 10. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2019	2018
Group	£	£
Staff pension contributions	29,790	26,308
Depreciation	4,273	3,437
Auditors' remuneration:		
Audit of financial statements	9,700	9,500
Other services	12,525	12,395
Exchange (gains)/losses	<u>-</u>	<u>1,046</u>
<b>Charity</b>		
Staff pension contributions	29,790	26,308
Depreciation	4,273	3,437
Auditors' remuneration:		
Audit of financial statements	9,700	9,500
Other services	10,550	10,450
Exchange (gains)/losses	<u>-</u>	<u>1,046</u>



# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2019

### 11. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2019 £	2018 £
<b>Group</b>		
Wages and salaries	1,410,871	1,315,189
Social security costs	160,428	153,028
Pension costs	29,790	26,308
	<u>1,601,089</u>	<u>1,494,525</u>

#### Particulars of employees

The average number of employees during the year, calculated on the basis of full time equivalents was as follows:

No	No
28	25

	2019 £	2018 £
<b>Charity</b>		
Wages and salaries	851,832	843,261
Social security costs	96,860	95,906
Pension costs	29,790	26,308
	<u>978,482</u>	<u>965,475</u>

#### Particulars of employees

The average number of employees during the year, calculated on the basis of full time equivalents was as follows:

No	No
28	25

No salaries or wages have been paid to Trustees during the year.

Three Trustees received travel expenses totalling £288 in the year (2018: Two Trustees received £609).

The number of higher paid employees was:

	2019 No.	2018 No.
Taxable emoluments band:		
£60,001 - £65,000	-	-
£65,001 - £70,000	4	4
£70,001 - £75,000	1	1
£80,001 - £85,000	1	1
	<u>      </u>	<u>      </u>

Total trustee and key management personnel remuneration benefits totalling £96,957 were paid in the year by the Group(2018: £94,625) and £53,129 were paid in the year by the Charity (2018: £58,363).

# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2019

### 12. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £
<b>Group</b>	
<b>COST</b>	
At 1 April 2018	10,262
Additions	6,099
Disposals	<u>(3,327)</u>
At 31 March 2019	<u>13,034</u>
<b>DEPRECIATION</b>	
At 1 April 2018	3,476
Charge for the year	4,273
On Disposals	<u>(1,358)</u>
At 31 March 2019	<u>6,391</u>
<b>NET BOOK VALUE</b>	
<b>At 31 March 2019</b>	<u>6,643</u>
<b>At 31 March 2018</b>	<u>6,786</u>
<b>Charity</b>	
<b>COST</b>	
At 1 April 2018	10,262
Additions	6,099
Disposals	<u>(3,327)</u>
At 31 March 2019	<u>13,034</u>
<b>DEPRECIATION</b>	
At 1 April 2018	3,476
Charge for the year	4,273
On Disposals	<u>(1,358)</u>
At 31 March 2019	<u>6,391</u>
<b>At 31 March 2019</b>	<u>6,643</u>
<b>At 31 March 2018</b>	<u>6,786</u>

### 13. INVESTMENTS

<b>Charity</b>	<b>2019</b>	<b>2018</b>
<b>Movement in value</b>	<b>£</b>	<b>£</b>
Value at 1 April 2018	<u>1</u>	<u>1</u>
Value at 31 March 2019	<u>1</u>	<u>1</u>
Historical cost at 31 March 2019	<u>1</u>	<u>1</u>

	<b>Country of Incorporation</b>	<b>Principal Activity</b>	<b>Holding</b>	<b>Proportion of Voting Rights &amp; Shares held</b>
mySociety Limited – Co No 05798215	England	Web development, software skills and consultancy services	Ordinary Share	100%
Mapumental Limited – dissolved 2 May 2017	England	Supply of transport software and consultancy	Ordinary share	100%

# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2019

### 14. DEBTORS

	Group 2019 £	Charity 2019 £	Group 2018 £	Charity 2018 £
Trade debtors	207,782	90,258	209,000	126,153
Amounts owed by group undertakings	-	1,510	-	63,931
Other debtors	2,106	2,106	2,369	2,369
Prepayments	<u>7,048</u>	<u>3,298</u>	<u>9,490</u>	<u>3,066</u>
	<b><u>216,936</u></b>	<b><u>97,172</u></b>	<b><u>220,859</u></b>	<b><u>195,519</u></b>

### 15. CREDITORS

	Group 2019 £	Charity 2019 £	Group 2018 £	Charity 2018 £
Trade creditors	32,721	27,292	14,087	4,468
Taxation and social security	48,669	-	53,725	48,165
Accruals	19,345	17,370	16,120	14,175
Deferred income	<u>501,812</u>	<u>384,796</u>	<u>285,406</u>	<u>252,746</u>
	<b><u>602,547</u></b>	<b><u>429,458</u></b>	<b><u>369,338</u></b>	<b><u>319,554</u></b>
Deferred Income relates to grant and project income which relates to future periods				
At 1 April 2018	285,406	252,746	687,620	643,075
Released in year	(285,406)	(252,746)	(687,620)	(643,075)
Income deferred in year	<u>501,812</u>	<u>384,796</u>	<u>285,406</u>	<u>252,746</u>
At 31 March 2019	<b><u>501,812</u></b>	<b><u>384,796</u></b>	<b><u>285,406</u></b>	<b><u>252,746</u></b>

### 16. RESTRICTED INCOME FUNDS – CHARITY AND GROUP

	Balance at 1 April 2018 £	Incoming resources £	Outgoing resources £	Balance at 31 Mar 2019 £
Operating the mySociety Project	<u>556</u>	<u>311,252</u>	<u>(311,499)</u>	<u>309</u>

# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2019

### 17. UNRESTRICTED INCOME FUNDS

	Balance at 1 April 2018 £	Incoming resources £	Outgoing resources £	Balance at 31 Mar 2019 £
Group General Funds	<u>(1,581)</u>	<u>1,832,687</u>	<u>(1,739,006)</u>	<u>92,100</u>
Charity General Funds	<u>21,566</u>	<u>1,022,989</u>	<u>(953,106)</u>	<u>91,449</u>

### 18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Assets £	Investments £	Net current assets/(liabilities) £	Total £
<b>Group</b>				
<b>Restricted Income Funds</b>				
Operating the mySociety project	309	-	-	309
<b>Unrestricted Income Funds</b>	<u>6,334</u>	=	<u>85,766</u>	<u>92,100</u>
<b>Total Funds</b>	<u>6,643</u>	=	<u>85,766</u>	<u>92,409</u>
<b>Charity</b>				
<b>Restricted Income Funds</b>				
Operating the mySociety project	309	-	-	309
<b>Unrestricted Income Funds</b>	<u>6,334</u>	<u>1</u>	<u>85,114</u>	<u>91,449</u>
<b>Total Funds</b>	<u>6,643</u>	<u>1</u>	<u>85,114</u>	<u>91,758</u>

### 19. RECONCILIATION OF NET EXPENDITURE TO NET CASH OUTFLOW FROM OPERATING ACTIVITIES

Group	2019 £	2018 £
Net income/(expenditure) before transfers	<b>93,434</b>	(27,560)
Interest receivable	<b>(368)</b>	(64)
(Profit)/Loss on disposal of fixed assets	<b>(62)</b>	(16)
Depreciation	<b>4,273</b>	3,385
(Increase)/Decrease in debtors	<b>3,923</b>	(73,512)
Increase/(Decrease) in creditors	<b>233,208</b>	(389,638)
Net cash outflow from operating activities	<b><u>334,408</u></b>	<b><u>(487,405)</u></b>

# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2019

### 18. RECONCILIATION OF NET EXPENDITURE TO NET CASH OUTFLOW FROM OPERATING ACTIVITIES - continued

#### Charity

	2019	2018
	£	£
Net expenditure before transfers	69,637	(4,414)
Interest receivable	(368)	(64)
(Profit)/Loss on disposal of fixed assets	(63)	(16)
Depreciation	4,273	3,385
(Increase)/Decrease in debtors	98,346	(77,355)
Increase/(Decrease) in creditors	109,904	(387,841)
Net cash outflow from operating activities	<u>281,729</u>	<u>(466,305)</u>

### 20. RECONCILIATION OF NET CASH FLOW MOVEMENT TO MOVEMENT IN NET FUNDS

#### Group

	2019	2018
	£	£
Increase/(Decrease) in cash in the period	<u>330,709</u>	(488,919)
Change in net funds	330,709	(488,919)
Net funds at 1 Apr 2018	140,668	629,587
Net funds at 31 Mar 2019	<u>471,377</u>	<u>140,668</u>

#### Charity

	2019	2018
	£	£
Increase/(Decrease) in cash in the period	<u>278,030</u>	(467,819)
Change in net funds	278,030	(467,819)
Net funds at 1 Apr 2018	139,370	607,189
Net funds at 31 Mar 2019	<u>417,400</u>	<u>139,370</u>

### 21. ANALYSIS OF CHANGES IN NET FUNDS

	1 Apr 18	Cash flows	31 Mar 19
	£	£	£
Cash at bank -Group	<u>140,668</u>	<u>330,709</u>	<u>471,377</u>
Cash at bank -Charity	<u>139,370</u>	<u>278,030</u>	<u>417,400</u>

### 22. RELATED PARTY TRANSACTIONS

There are no related party transactions that require disclosure under Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)).

# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2019

### 23. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2019 the charity and group has annual commitments under non-cancellable operating leases as set out below:-

	2019 £	2018 £
<b>Operating leases which expire</b>		
Within 1 year	-	-
Within 2-5 years	17,184	16,300
After more than 5 years	-	-
	<u>17,184</u>	<u>16,300</u>

Lease payments recognised as an expense in the year totalled £16,300.