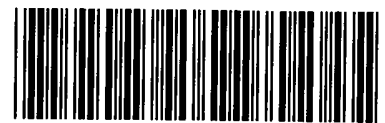


Company Registration Number 3277032

**UK CITIZENS ONLINE DEMOCRACY
CONSOLIDATED FINANCIAL STATEMENTS
31 MARCH 2016**

Charity No 1076346

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UK CITIZENS ONLINE DEMOCRACY

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

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UK CITIZENS ONLINE DEMOCRACY

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2016

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 2016.

OBJECTIVES AND ACTIVITIES

The objectives of 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 invent and popularise digital tools that enable citizens to exert power over institutions and decision makers", using its UK websites and the international websites it supports to undertake active research to explore what is effective in delivering on this mission.

UKCOD continued to further its charitable objects through various projects:

- Continuing to operate, maintain and grow the use of the core UK sites – WriteToThem.com, TheyWorkForYou.com, FixMyStreet.com, and WhatDoTheyKnow.com.
- Assisting international partners in creating their own versions or equivalents of UKCOD's core UK sites, either through re-use of UKCOD's code or through user-centred design exercises to pinpoint the most effective intervention.
- Designing and carrying out research exercises on its own websites, its partners' websites, and comparable websites within the civic tech sector, in order to examine (and in due course increase) the usage and impact of such projects.
- Growing revenues from its subsidiaries, mySociety Ltd and Mapumental Ltd, through the establishment of new commercial relationships and products.
- Maintaining relationships with major grant-giving funders, and continuing to raise funds to ensure UKCOD's future sustainability and ability to deliver on its three-year (to 2018) strategic plan.

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 makes no social investments.

UK CITIZENS ONLINE DEMOCRACY

TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 31 MARCH 2016

ACHIEVEMENTS AND PERFORMANCE

Achievements

This period saw a number of significant developments for the organisation including:

- The launch of the “YourNextMP.com” platform for the UK 2015 General Election. The site, which sources and shares information on election candidates, had more than one million users in the UK, and has been internationalised as YourNextRep. YourNextRep has subsequently been deployed in Argentina and Burkina Faso with a number of further countries in the pipeline.
- The development of the EveryPolitician.org project, which aims to create a single, canonical set of data on every national-level politician in the world. Over the course of this year the site has accumulated data on more than 68,000 politicians and is being used by NGOs, researchers and journalists.
- The organisation successfully transitioned to a new Chief Executive, Mark Cridge, following the departure of founder-director Tom Steinberg in August 2015.
- The number of partner groups operating instances of the Alaveteli Freedom of Information platform has continued to increase, with instances in more than 20 countries. In May 2015 a two-day conference was run for operators of online Freedom of Information/Access to Information platforms.
- The number of countries in which our tools/platforms are used has increased to more than 40.
- The on-going expansion of our research programme, primarily funded by the William and Flora Hewlett Foundation. This has involved a number of significant publications and the planning of mySociety’s second Civic Technology Impact conference (TICTeC) scheduled to take place in Barcelona in May 2016.
- The implementation of a new quarterly series of calls to enable partner groups around the world to apply for pro-bono technical support from mySociety. This has led to six new partner projects being initiated.

Performance

UKCOD’s current goals are to establish, in collaboration with international partners, an ambitious number of substantially impactful sites and apps based on its code. The number and success of these partner websites are UKCOD’s primary metrics.

“Substantially impactful” describes a deployment that receives either at least 125,000 visits in any rolling 6 month period in the target time period or facilitates at least 2,500 transactions in any rolling 6 month period in the target time period. Transactions include, but are not limited to, users raising freedom of information requests, sending messages to officials/politicians, submitting an online comment, submitting a petition, signing a petition, reporting a problem, subscribing to an alert or newsletter.

In the 2015-16 financial year UKCOD’s target was 6 substantially impactful sites and apps. This was achieved. The goal for the following financial year will be 14.

UK CITIZENS ONLINE DEMOCRACY

TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 31 MARCH 2016

FINANCIAL REVIEW

UKCOD has excellent relationships with a number of major charitable funding bodies, many of whom have provided generous, multi-year grants and with whom we are in regular discussions about ongoing support.

- The Omidyar Network, the Open Society Foundations and Microsoft - providers of unrestricted funding which supports UKCOD across its international and UK charitable endeavours.
- The William and Flora Hewlett Foundation - supports UKCOD's research programme, which looks into the usage and impact of its projects, and disseminates the results in order to improve the sectoral knowledge base.
- The Indigo Trust - supports UKCOD's work on parliamentary monitoring websites in sub-Saharan Africa.
- Making All Voices Count - supports the development of a Freedom of Information platform in Liberia.
- The JRSST Charitable Trust - awarded a grant towards the modernisation of TheyWorkForYou.com.

Each of these funders helps to fund maintenance, support and development of UKCOD's charitable websites, and in most cases also pays for specific projects which without funding UKCOD would be unable to undertake.

UKCOD's future goals were defined in 2014 in its 3-year strategic plan, and its fundraising approach is now to share and discuss this plan with potential funders, asking them to back all or parts of it. Over \$4.5m (£3.1m) has already been secured towards the delivery of the strategy, and fundraising continues. UKCOD also aims to increase the financial contributions made by its commercial subsidiaries towards the charity's work.

Reserves Policy

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.

PLANS FOR FUTURE PERIODS

UKCOD's 3-year strategy is, in summary, to grow and restructure the mySociety project to deliver the following outcomes by 2018:

1. Help launch and nurture 24 substantially impactful citizen empowerment sites and apps, running under the names of our partners, across a variety of middle income and developing countries. There will be hundreds if not thousands of other deployments of our tools, but these 24 will be the ones that will count.
2. Publish high quality, useful research on the impact of digital citizen empowerment tools, including frank assessments of where and how they do not work. Also, we will create and share measurement tools that can be used by others to learn about the impact of the services that they run.
3. Construct several high quality 'apps in a box' for international redeployment, and several components to accelerate innovation by third parties.
4. Carry out 10 user-centered design partnerships, helping campaigners around the world to successfully design digital tools that will be truly attractive to local users.
5. Stage 6 major international events — two per year — focused on the successful use of specific citizen empowerment technologies.

UK CITIZENS ONLINE DEMOCRACY

TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 31 MARCH 2016

PLANS FOR FUTURE PERIODS (Continued)

6. Grow the communities around at least two of our tools so that, if necessary, in 2018 the communities would be able to take these tools over entirely, unburdening mySociety of the need to raise funds to cover their costs.
7. Run one research-focused conference a year that will provide a forum for mySociety, our partners and a wider peer group to share and discuss research findings and key research challenges.

STRUCTURE, GOVERNANCE AND MANAGEMENT

UKCOD is incorporated as a company limited by guarantee, and is registered in the UK as a charity (registered charity no. 1076346). UKCOD is governed by a board of volunteer trustees.

UKCOD operates a number of civic and democratic websites under a single project, mySociety. UKCOD has a wholly owned commercial subsidiary, mySociety Ltd, which itself has a wholly owned commercial subsidiary, Mapumental Ltd. Each subsidiary is 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 by any of the companies.

UKCOD employs no staff directly, but buys in labour as required from its subsidiary companies or from independent contractors.

mySociety Ltd employs the following permanent members of staff:

- Chief Executive
- Head of Finance and International
- Head of Research
- Head of Commercial Services
- Administration Manager
- Marketing and Communications Manager
- Systems Administrator
- Designer (2)
- Senior Developer (4)
- Developer (6)
- International and Partnerships staff (4)

Mapumental Ltd employs no staff directly, but buys in labour as required from mySociety Ltd.

Mark Cridge was CEO at 31 March 2016 having taken over the role from Tom Steinberg in August 2015.

Remuneration Policy

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

- cost of living
- performance

UK CITIZENS ONLINE DEMOCRACY

TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 31 MARCH 2016

The CEO will make recommendations to the remuneration committee based on performance, affordability and financial health of mySociety, changes in averages of salaries for comparable roles (particularly for technical roles). except for the Director's pay which will be discussed by the remuneration committee alone. The remuneration committee either accepts or amend the recommendations. The remuneration committee 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* - Loss of key staff
Mitigation - Skill sharing across team to ensure that there is no organisational dependency on a single individual. Close line management to identify and address staff concerns. Open culture, focus on limiting working hours, flexible approach to working.
- (2) *Risk* - Insufficient free cash (UKCOD)
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)
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* -Failure to acquire sufficient future funding to sustain organisation
Mitigation - Primary focus for CEO/Head of Finance to source and maintain sufficient sources of finance to sustain organisation, with regular reporting to and oversight by the Trustees. Long-term forward financial planning to ensure that any failure can be addressed by future cost reductions to ensure that the charity remains solvent.
- (5) *Risk*- mySociety Ltd no longer viable as going concern
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.

REFERENCE AND ADMINISTRATIVE DETAILS

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

UK CITIZENS ONLINE DEMOCRACY

TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 31 MARCH 2016

THE TRUSTEES

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

J A Crabtree
J P Cronin
M M Hussain
S King
O F Blacker
J M Weinstein

J M Weinstein retired as a trustee on 16 April 2015

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
- 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 2016

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.

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

AUDITOR

A resolution to appoint David Cadwallader & Co Limited as auditors for the ensuing year will be proposed at the Annual General Meeting.

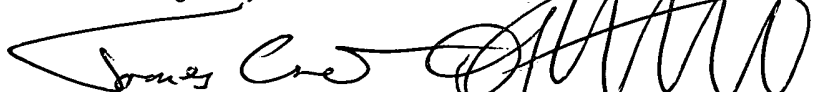
SMALL COMPANY PROVISIONS

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 P Cronin
Charity Secretary

O F Blacker
Trustee

28 July 2016

UK CITIZENS ONLINE DEMOCRACY

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

YEAR ENDED 31 MARCH 2016

We have audited the Financial Statements of UK Citizens Online Democracy for the year ended 31 March 2016 which comprise the Consolidated Statement of Financial Activities, the Charity Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the 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 with regulations made under section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable company'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 company and the company's members as a body, and its Trustees as a body for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

As explained more fully 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.

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 responsibility is to audit the Financial Statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB) Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

A description of the scope of an audit of financial statements is provided on the FRC's website at www.frc.org.uk/apb/scope/private.cfm

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

YEAR ENDED 31 MARCH 2016

OPINION ON FINANCIAL STATEMENTS

In our opinion the Financial Statements

- give a true and fair view of the state of the charity's and group's affairs as at year ended 31 March 2015 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 (applicable to smaller entities)
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

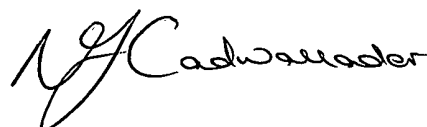
OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the Trustees Annual Report for the financial year for which the Financial Statements are prepared is consistent with the Financial Statements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

- the parent charitable company has not kept adequate and sufficient accounting records 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 Trustees' 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 exemption from the requirement to prepare a directors' report and strategic 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

2 August 2016

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 2016

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
		£	£	£	£
INCOME AND ENDOWMENTS					
Donations and legacies	2	949,534	302,697	1,252,231	1,348,536
Other trading activities	3	260,038	-	260,038	544,098
Investment income	4	<u>161</u>	<u>-</u>	<u>161</u>	<u>391</u>
TOTAL INCOMING RESOURCES		<u>1,209,733</u>	<u>302,697</u>	<u>1,512,430</u>	<u>1,893,025</u>
EXPENDITURE ON					
Raising Funds	5	(327,639)	-	(327,639)	(482,111)
Costs of charitable activities	6/7	<u>(1,049,726)</u>	<u>(302,890)</u>	<u>(1,352,616)</u>	<u>(1,589,464)</u>
TOTAL RESOURCES EXPENDED		<u>(1,377,365)</u>	<u>(302,890)</u>	<u>(1,680,255)</u>	<u>(2,071,575)</u>
NET INCOMING RESOURCES FOR THE YEAR	8	(167,632)	(193)	(167,825)	(178,550)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>171,189</u>	<u>458</u>	<u>171,647</u>	<u>350,197</u>
TOTAL FUNDS CARRIED FORWARD		<u>3,557</u>	<u>265</u>	<u>3,822</u>	<u>171,647</u>

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 2016

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
		£	£	£	£
INCOME AND ENDOWMENTS					
Donations and legacies	2	949,534	302,697	1,252,231	1,390,288
Other trading activities	3	6,474	-	6,474	618
Investment income	4	<u>161</u>	<u>-</u>	<u>161</u>	<u>391</u>
TOTAL INCOMING RESOURCES		<u>956,169</u>	<u>302,697</u>	<u>1,258,866</u>	<u>1,391,297</u>
RESOURCES EXPENDED					
Costs of charitable activities		<u>(1,049,726)</u>	<u>(302,890)</u>	<u>(1,352,616)</u>	<u>(1,589,464)</u>
TOTAL RESOURCES EXPENDED		<u>(1,049,726)</u>	<u>(302,890)</u>	<u>(1,352,616)</u>	<u>(1,589,464)</u>
NET INCOMING RESOURCES FOR THE YEAR	8	(93,557)	(193)	(93,750)	(198,167)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>159,463</u>	<u>458</u>	<u>159,921</u>	<u>358,088</u>
TOTAL FUNDS CARRIED FORWARD		<u>65,906</u>	<u>265</u>	<u>66,171</u>	<u>159,921</u>

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 2016

	Note	2016		2015
		£	£	£
FIXED ASSETS				
Tangible Assets	10		<u>4,199</u>	<u>7,320</u>
CURRENT ASSETS				
Debtors	12	33,138		235,066
Cash at bank		<u>457,231</u>		<u>655,512</u>
		490,369		890,578
CREDITORS: Amounts falling due within one year	13	<u>(490,746)</u>		<u>(726,251)</u>
NET CURRENT ASSETS			<u>(377)</u>	<u>164,327</u>
NET ASSETS			<u>3,822</u>	<u>171,647</u>
FUNDS				
Restricted income funds	14		265	458
Unrestricted income funds	15		<u>3,557</u>	<u>171,189</u>
TOTAL FUNDS			<u>3,822</u>	<u>171,647</u>

The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

These financial statements were approved by the members of the committee on 28 July 2016

And signed on their behalf by



J P Cronin
Charity Secretary



O F Blacker
Trustee

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 2016

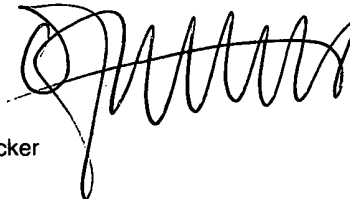
	Note	2016		2015
		£	£	£
FIXED ASSETS				
Tangible Assets	10		4,199	7,320
Investments	11		<u>1</u>	<u>1</u>
			4,200	7,321
CURRENT ASSETS				
Debtors	12	26,647		185,600
Cash at bank		<u>422,308</u>		<u>598,778</u>
		448,955		784,378
CREDITORS: Amounts falling due within one year	13	<u>(386,984)</u>		<u>(631,778)</u>
NET CURRENT ASSETS			<u>61,971</u>	<u>152,600</u>
NET ASSETS			<u>66,171</u>	<u>159,921</u>
FUNDS				
Restricted income funds	14		265	458
Unrestricted income funds	15		<u>65,906</u>	<u>159,463</u>
TOTAL FUNDS			<u>66,171</u>	<u>159,921</u>

The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

These financial statements were approved by the members of the committee on the 28 July 2016
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J P Cronin
Charity Secretary



O F Blacker
Trustee

Company Registration Number: 3277032

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

UK CITIZENS ONLINE DEMOCRACY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and investments measured at market value. The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) (SORP 2015)

Basis of consolidation

The Group financial statements consolidate the financial statements of UK Citizens Online Democracy and its subsidiary undertakings mySociety Limited and Mapumental Limited drawn up to March 2016. 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.

Cash flow statement

The Trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

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.

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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UK CITIZENS ONLINE DEMOCRACY

NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2016

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 2016

2. VOLUNTARY INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	£	£	£	£
Group Donations				
Donations – other	10,286	-	10,286	9,658
Grants receivable				
The Omidyar Network Grant	782,429	-	782,429	495,814
The Indigo Trust Grant	-	41,035	41,035	24,677
The Open Society Foundations Grant	103,589	-	103,589	97,871
Google.org Grant	-	-	-	527,886
The Knight Foundation Grant	-	-	-	29,449
Hivos Grant	-	-	-	48,682
The William and Flora Hewlett Foundation Grant	-	158,106	158,106	83,038
MAVC Grant	-	69,373	69,373	22,444
JRSST Grant	-	18,983	18,983	9,017
British Council	-	5,000	5,000	-
H&J Cross	-	500	500	-
Microsoft	51,230	-	51,230	-
Nesta	2,000	-	2,000	-
UNDP	-	9,700	9,700	-
	<u>949,534</u>	<u>302,697</u>	<u>1,252,231</u>	<u>1,348,536</u>
Charity Donations				
Donations - Other	10,286	-	10,286	9,658
Donations – mySociety	-	-	-	8,747
Use of name, logo, rights & data	-	-	-	33,005
Grants receivable				
The Omidyar Network Grant	782,429	-	782,429	495,814
The Indigo Trust Grant	-	41,035	41,035	24,677
The Open Society Foundation Grant	103,589	-	103,589	97,871
Google.org Grant	-	-	-	527,886
The Knight Foundation Grant	-	-	-	29,449
Hivos Grant	-	-	-	48,682
The William and Flora Hewlett Foundation Grant	-	158,106	158,106	83,038
MAVC Grant	-	69,373	69,373	22,444
JRSST Grant	-	18,983	18,983	9,017
British Council	-	5,000	5,000	-
H&J Cross	-	500	500	-
Microsoft	51,230	-	51,230	-
Nesta	2,000	-	2,000	-
UNDP	-	9,700	9,700	-
	<u>949,534</u>	<u>302,697</u>	<u>1,252,231</u>	<u>1,390,288</u>

The 2015 Group total comprises unrestricted income of £59,780 and restricted income of £1,288,756. The 2015 Charity total comprises unrestricted income of £101,532 and restricted income of £1,288,756.

UK CITIZENS ONLINE DEMOCRACY

NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2016

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds	Total Funds 2016	Unrestricted Funds 2015
	£	£	£
Group			
Mapumental income	11,546	11,546	28,286
mySociety income	242,018	242,018	515,194
Consultancy	<u>6,474</u>	<u>6,474</u>	<u>618</u>
	<u>260,038</u>	<u>260,038</u>	<u>544,098</u>
Charity			
Consultancy	<u>6,474</u>	<u>6,474</u>	<u>618</u>
	<u>6,474</u>	<u>6,474</u>	<u>618</u>

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	£	£	£	£
Group and Charity				
Bank interest receivable	161	-	161	391
mySociety income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>161</u>	<u>-</u>	<u>161</u>	<u>391</u>

The 2015 total comprises unrestricted expenditure of £206 and restricted expenditure of £185.

5. COSTS OF GENERATING VOLUNTARY INCOME – GROUP

	Unrestricted Funds	Restricted Funds	Total Funds 2016	Unrestricted Funds 2015
	£	£	£	£
Mapumental costs	17,081	-	17,081	2,180
mySociety costs	<u>310,558</u>	<u>-</u>	<u>310,558</u>	<u>476,121</u>
	<u>327,639</u>	<u>-</u>	<u>327,639</u>	<u>478,301</u>

6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	£	£	£	£
Group				
The mySociety project	<u>1,049,726</u>	<u>302,890</u>	<u>1,352,616</u>	<u>1,589,464</u>
Charity				
The mySociety project	<u>1,049,726</u>	<u>302,890</u>	<u>1,352,616</u>	<u>1,589,464</u>

The 2015 total comprises unrestricted expenditure of £215,593 and restricted expenditure of £1,373,871.

UK CITIZENS ONLINE DEMOCRACY

NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2016

7. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

Group	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
The mySociety project	<u>1,049,726</u>	<u>302,890</u>	<u>1,352,616</u>	<u>1,589,464</u>
Charity				
The mySociety project	<u>1,049,726</u>	<u>302,890</u>	<u>1,352,616</u>	<u>1,589,464</u>

The 2015 total comprises unrestricted expenditure of £215,593 and restricted expenditure of £1,373,871.

8. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

Group	2016 £	2015 £
Depreciation	4,037	3,604
Auditors' remuneration:		
Audit of financial statements	9,100	8,900
Other services – current auditors	13,765	13,280
Exchange (gains)/losses	<u>2,408</u>	<u>(2,362)</u>
Charity		
Depreciation	4,037	3,604
Auditors' remuneration:		
Audit of financial statements	-	-
Other services – current Auditors	10,555	10,150
Exchange (gains)/losses	<u>2,408</u>	<u>(2,362)</u>

9. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2016 £	2015 £
Wages and salaries	1,201,795	1,140,484
Social security costs	129,992	130,488
Pension costs	<u>24,104</u>	<u>24,953</u>
	<u>1,355,891</u>	<u>1,295,925</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
24	24

Two employees received remuneration of £60,000 - £64,999 during the year (2015: three)

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

One Trustee received expenses of £29 in the year (2015: £Nil).

UK CITIZENS ONLINE DEMOCRACY

NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2016

10. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £
Group	
COST	
At 1 April 2015	12,623
Additions	1,525
Disposals	<u>(2,910)</u>
At 31 March 2016	<u>11,238</u>
DEPRECIATION	
At 1 April 2015	5,302
Charge for the year	3,673
On Disposals	<u>(1,936)</u>
At 31 March 2016	<u>7,039</u>
NET BOOK VALUE	
At 31 March 2016	<u>4,199</u>
At 31 March 2015	<u>7,320</u>
Charity	
COST	
At 1 April 2015	12,623
Additions	1,525
Disposals	<u>(2,910)</u>
At 31 March 2016	<u>11,238</u>
DEPRECIATION	
At 1 April 2015	5,302
Charge for the year	3,673
On Disposals	<u>(1,936)</u>
At 31 March 2016	<u>7,039</u>
At 31 March 2016	<u>4,199</u>
At 31 March 2015	<u>7,320</u>

11. INVESTMENTS

Charity	2016	2015
Movement in market value	£	£
Market value at 1 April 2015	<u>1</u>	<u>1</u>
Market value at 31 March 2016	<u>1</u>	<u>1</u>
Historical cost at 31 March 2016	<u>1</u>	<u>1</u>

	Country of Incorporation	Principal Activity	Holding	Proportion of Voting Rights & Shares held
mySociety Limited	England	Web development, software skills and consultancy services	Ordinary Share	100%
Mapumental Limited	England	Supply of transport software and consultancy	Ordinary share	100%

UK CITIZENS ONLINE DEMOCRACY

NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2016

12. DEBTORS

	Group 2016 £	Charity 2016 £	Group 2015 £	Charity 2015 £
Trade debtors	25,995	1,329	227,771	132,241
Amounts owed by group undertakings	-	23,500	-	50,580
Other debtors and prepayments	<u>7,143</u>	<u>1,818</u>	<u>7,295</u>	<u>2,779</u>
	<u>33,138</u>	<u>26,647</u>	<u>235,066</u>	<u>185,600</u>

13. CREDITORS

	Group 2016 £	Charity 2016 £	Group 2015 £	Charity 2015 £
Trade creditors	205	205	9,010	8,421
Taxation and social security	54,250	-	51,891	-
Other creditors	1,691	22	1,125	1,096
Accruals	31,953	28,743	16,415	13,275
Deferred income	<u>402,647</u>	<u>358,014</u>	<u>647,810</u>	<u>608,986</u>
	<u>490,746</u>	<u>386,984</u>	<u>726,251</u>	<u>631,778</u>
Deferred Income relates to grant and project income which relates to future periods				
At 1 April 2016	647,810	608,986	675,495	644,878
Released in year	(647,810)	(608,986)	(675,495)	(644,878)
Income deferred in year	<u>402,647</u>	<u>358,014</u>	<u>647,810</u>	<u>608,986</u>
At 31 March 2016	<u>402,647</u>	<u>358,014</u>	<u>647,810</u>	<u>608,986</u>

14. RESTRICTED INCOME FUNDS – CHARITY AND GROUP

	Balance at 1 April 2015 £	Incoming resources £	Outgoing resources £	Balance at 31 Mar 2016 £
Operating the mySociety Project	<u>458</u>	<u>302,697</u>	<u>(302,890)</u>	<u>265</u>

UK CITIZENS ONLINE DEMOCRACY

NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2016

15. UNRESTRICTED INCOME FUNDS

	Balance at 1 April 2015 £	Incoming resources £	Outgoing resources £	Balance at 31 Mar 2016 £
Group General Funds	<u>171,189</u>	<u>1,209,733</u>	<u>(1,377,365)</u>	<u>3,557</u>
Charity General Funds	<u>159,463</u>	<u>956,169</u>	<u>(1,049,726)</u>	<u>65,906</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Assets £	Investments £	Net current assets/(liabilities) £	Total £
Group				
Restricted Income Funds				
Operating the mySociety project	265	-	-	265
Unrestricted Income Funds	<u>3,934</u>	<u>-</u>	<u>(377)</u>	<u>3,557</u>
Total Funds	<u>4,199</u>	<u>-</u>	<u>(377)</u>	<u>3,822</u>
Charity				
Restricted Income Funds				
Operating the mySociety project	265	-	-	265
Unrestricted Income Funds	<u>3,934</u>	<u>1</u>	<u>61,971</u>	<u>65,906</u>
Total Funds	<u>4,199</u>	<u>1</u>	<u>61,971</u>	<u>66,171</u>

17. RELATED PARTY TRANSACTIONS

The Charity received a grant of £5,000 from the British Council, a charity of which James Cronin is a Trustee. The transaction was at arms length.

mySociety Limited made sales of £925 to the British Council, a charity of which James Cronin is a Trustee. The transaction was at arms length and open market value.

There are no other related party transactions that require disclosing under the Financial Reporting Standard for Smaller Entities.