

Company Registration Number 3277032

**UK CITIZENS ONLINE DEMOCRACY  
CONSOLIDATED FINANCIAL STATEMENTS  
31 MARCH 2017**

Charity No 1076346

THURSDAY



A12 \*A6ALGOFD\*  
13/07/2017 #38  
COMPANIES HOUSE

# UK CITIZENS ONLINE DEMOCRACY

## FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2017

<b>CONTENTS</b>	<b>PAGE</b>
Trustees Annual Report	1 - 7
Independent auditor's report to the members	8 - 9
Consolidated statement of financial activities (incorporating the income & expenditure account)	10
Charity statement of financial activities (incorporating the income & expenditure account)	11
Consolidated balance sheet	12
Charity balance sheet	13
Consolidated cash flow statement	14
Charity cash flow statement	15
Notes to the financial statements	16 - 26

# UK CITIZENS ONLINE DEMOCRACY

## TRUSTEES ANNUAL REPORT

### YEAR ENDED 31 MARCH 2017

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 2017.

#### 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:

- Refocusing its work into three main practice areas (Democracy, Freedom of Information and Better Cities), each underpinned by research.
- 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 and beyond.

#### 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 2017

### ACHIEVEMENTS AND PERFORMANCE

#### Achievements

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

- The continued expansion of the use of our tools and platforms, extending their implementation to close to 50 countries and territories. This included a website allowing citizens in Iran to write to their elected representatives in public (in collaboration with ASL19 and the National Endowment for Democracy, and (supported by Making All Voices Count) a project to extend Freedom of Information in Liberia.
- The expansion of the research team, adding additional capacity to undertake significant research projects alongside and on behalf of such organisations as Microsoft, University College London, and the Open Society Institute. To share our research findings, we ran the second annual The Impacts of Civic Technology Conference (TICTeC) in Barcelona (April 2016), and the third in Florence (April 2017).
- Building on and growing EveryPolitician.org as a source of open, structured data on thousands of politicians in hundreds of countries, and moving to integrate it with Wikidata.
- With the support of the Joseph Rowntree Charitable Trust, undertaking a project to explore and improve the reach of TheyWorkForYou among young voters.
- Celebrations of the 10th birthday of FixMyStreet (including the release of version 2.0 of the underlying software) and 250th anniversary of Freedom of Information.
- Moves to develop the commercial potential of UKCOD's core services: FixMyStreet Professional to help local councils manage reported issues, the Alaveteli Professional FOI toolkit for journalists, making data available through self-service subscription APIs such as MapIt.
- Securing a three-year unrestricted funding grant of \$1.2 million from the William and Flora Hewlett Foundation.

#### 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 2016-17 financial year UKCOD's target was 14 substantially impactful sites and apps. This was surpassed, with 20 (including UK sites). The goal for the following financial year will be 24.

# UK CITIZENS ONLINE DEMOCRACY

## TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 31 MARCH 2017

### 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 David & Elaine Potter Foundation, The Open Society Foundations, 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. Moving to unrestricted funding as of the start of the 2017-18 financial year.
- Google Digital News Initiative - supports the development of our new Freedom of Information service, Alaveteli Professional.
- The Indigo Trust - supports UKCOD's work on parliamentary monitoring websites in sub-Saharan Africa.
- A number of other funders supported specific projects which, without funding, UKCOD would have been unable to undertake.

Individual donors provide a small but growing proportion of UKCOD's income. We are grateful to them all.

UKCOD's commercial subsidiary, mySociety Ltd, had a successful year, donating a proportion of its profits towards UKCOD'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 strategic plan (to 2018) is entering its final year, with the following goals:

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 2017

### 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.

Delivery of these goals is well under way, and planning is in progress for the period after 2018 to enable UKCOD to continue and extend its work in these areas. The organisation's main priority will be to secure sufficient funding to replace the Omidyar Network grant, which is coming to an end in the next 12 months. To this end new areas of commercial activity are being explored, to reduce UKCOD's reliance on grant funding.

### 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 (struck off in May 2017 and its work absorbed into the parent company). 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.

At any one time, UKCOD typically employs around 25 permanent members of staff, with an approximately equal split between managerial/administrative roles and technical roles. The subsidiary companies employ no staff directly, but buy in labour as required from UKCOD.

Mark Cridge was Chief Executive at 31 March 2017.

#### 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 remuneration committee 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 remuneration committee alone. The remuneration committee either accepts or amends 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.

# UK CITIZENS ONLINE DEMOCRACY

## TRUSTEES ANNUAL REPORT (continued)

### YEAR ENDED 31 MARCH 2017

#### 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

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

# UK CITIZENS ONLINE DEMOCRACY

## TRUSTEES ANNUAL REPORT (continued)

### YEAR ENDED 31 MARCH 2017

#### 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  
Y Sambuli  
R Rank  
A Burton  
J Flowers

Ms Y Sambuli was appointed as a trustee on 22 August 2016.

R Rank was appointed as a trustee on 22 August 2016.

A Burton was appointed as a trustee on 22 August 2016.

J Flowers was appointed as a trustee on 19 January 2017.

J A Crabtree retired as a trustee on 29 July 2016

#### 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.



# UK CITIZENS ONLINE DEMOCRACY

## TRUSTEES ANNUAL REPORT (continued)

### YEAR ENDED 31 MARCH 2017

- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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.

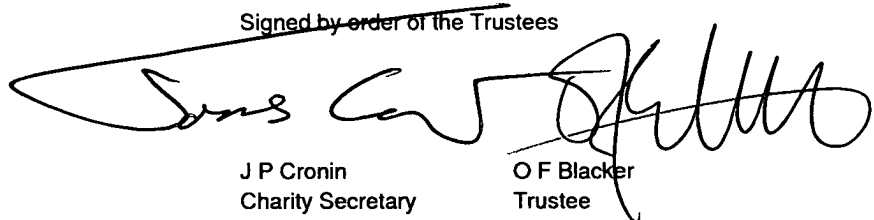
#### SMALL COMPANY PROVISIONS

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

The image shows two handwritten signatures in black ink. The signature on the left is for J P Cronin, and the signature on the right is for O F Blacker. Both signatures are written in a cursive, flowing style.

J P Cronin  
Charity Secretary

O F Blacker  
Trustee

# **UK CITIZENS ONLINE DEMOCRACY**

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

**YEAR ENDED 31 MARCH 2017**

We have audited the Financial Statements of UK Citizens Online Democracy for the year ended 31 March 2017 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 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 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](http://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 2017**

**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 2017 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.

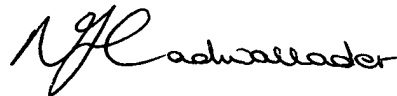
**OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006**

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

12 July 2017

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 2017

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2017	Total Funds 2016
		£	£	£	£
<b>INCOME AND ENDOWMENTS</b>					
Donations and legacies	2	878,423	426,176	1,304,599	1,252,231
Income from charitable activities		56,000		56,000	
Other trading activities	3	414,009	-	414,009	260,038
Investment income	4	<u>217</u>	<u>-</u>	<u>217</u>	<u>161</u>
<b>TOTAL INCOMING RESOURCES</b>		<b><u>1,348,649</u></b>	<b><u>426,176</u></b>	<b><u>1,774,825</u></b>	<b><u>1,512,430</u></b>
<b>EXPENDITURE ON</b>					
Raising Funds	5	(327,528)	-	(327,528)	(327,639)
Costs of charitable activities	6/7	(997,985)	(426,441)	(1,424,426)	(1,352,616)
Other	8	<u>(158)</u>	<u>-</u>	<u>(158)</u>	<u>-</u>
<b>TOTAL EXPENDITURE</b>		<b><u>(1,325,671)</u></b>	<b><u>(426,441)</u></b>	<b><u>(1,752,112)</u></b>	<b><u>(1,680,255)</u></b>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>	9	22,978	(265)	22,713	(167,825)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>3,557</u>	<u>265</u>	<u>3,822</u>	<u>171,647</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>26,535</u></b>	<b><u>-</u></b>	<b><u>26,535</u></b>	<b><u>3,822</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 2017

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2017	Total Funds 2016
		£	£	£	£
<b>INCOME AND ENDOWMENTS</b>					
Donations and legacies	2	896,475	426,176	1,322,651	1,252,231
Income from charitable activities		56,000	-	56,000	-
Other trading activities	3	6,080	-	6,080	6,474
Investment income	4	<u>217</u>	<u>-</u>	<u>217</u>	<u>161</u>
<b>TOTAL INCOMING RESOURCES</b>		<b><u>958,772</u></b>	<b><u>426,176</u></b>	<b><u>1,384,948</u></b>	<b><u>1,258,866</u></b>
<b>EXPENDITURE ON</b>					
Costs of charitable activities	6/7	(997,985)	(426,441)	(1,424,426)	(1,352,616)
Other	8	<u>(158)</u>	<u>-</u>	<u>(158)</u>	<u>-</u>
<b>TOTAL EXPENDITURE</b>		<b><u>(998,143)</u></b>	<b><u>(426,441)</u></b>	<b><u>(1,424,584)</u></b>	<b><u>(1,352,616)</u></b>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>	9	<b>(39,371)</b>	<b>(265)</b>	<b>(39,636)</b>	<b>(93,750)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>65,906</u>	<u>265</u>	<u>66,171</u>	<u>159,921</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>26,535</u></b>	<b><u>-</u></b>	<b><u>26,535</u></b>	<b><u>66,171</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 2017

	Note	2017		2016
		£	£	£
<b>FIXED ASSETS</b>				
Tangible Assets	11		<u>8,576</u>	<u>4,199</u>
<b>CURRENT ASSETS</b>				
Debtors	13	147,347		33,138
Cash at bank		<u>629,587</u>		<u>457,231</u>
		776,934		490,369
<b>CREDITORS: Amounts falling due within one year</b>	14	<u>(758,975)</u>		<u>(490,746)</u>
<b>NET CURRENT ASSETS</b>			<u>17,959</u>	<u>(377)</u>
<b>NET ASSETS</b>			<u>26,535</u>	<u>3,822</u>
<b>FUNDS</b>				
Restricted income funds	15		-	265
Unrestricted income funds	16		<u>26,535</u>	<u>3,557</u>
<b>TOTAL FUNDS</b>			<u>26,535</u>	<u>3,822</u>

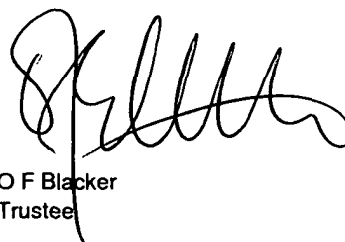
The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the members of the committee on 6 July 2017

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 2017

	Note	2017		2016
		£	£	£
<b>FIXED ASSETS</b>				
Tangible Assets	11		8,576	4,199
Investments	12		<u>1</u>	<u>1</u>
			8,577	4,200
<b>CURRENT ASSETS</b>				
Debtors	13	118,164		26,647
Cash at bank		<u>607,189</u>		<u>422,308</u>
		725,353		448,955
<b>CREDITORS: Amounts falling due within one year</b>	14	<u>(707,395)</u>		<u>(386,984)</u>
<b>NET CURRENT ASSETS</b>			<u>17,958</u>	<u>61,971</u>
<b>NET ASSETS</b>			<u>26,535</u>	<u>66,171</u>
<b>FUNDS</b>				
Restricted income funds	15		-	265
Unrestricted income funds	16		<u>26,535</u>	<u>65,906</u>
<b>TOTAL FUNDS</b>			<u>26,535</u>	<u>66,171</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 the 6 July 2017

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

## CONSOLIDATED CASH FLOW STATEMENT

YEAR ENDED 31 MARCH 2017

	Note	2017 £	£	2016 £
<b>NET CASH OUTFLOW FROM OPERATING ACTIVITIES</b>	17		<b>180,587</b>	<b>(197,891)</b>
<b>RETURNS ON INVESTMENTS AND SERVICING OF FINANCE</b>				
Interest received		<u>217</u>		<u>161</u>
Net cash inflow from returns on investments and servicing of finance			<b>217</b>	<b>161</b>
<b>CAPITAL EXPENDITURE</b>				
Payments to acquire tangible fixed assets		<b>(9,704)</b>		<b>(1,525)</b>
Receipts from sale of fixed assets		<u>1,256</u>		<u>974</u>
Net cash outflow from capital expenditure			<b>(8,448)</b>	<b>(551)</b>
<b>INCREASE/(DECREASE) IN CASH</b>	18/19		<b><u>172,356</u></b>	<b><u>(198,281)</u></b>



# UK CITIZENS ONLINE DEMOCRACY

## CHARITY CASH FLOW STATEMENT

YEAR ENDED 31 MARCH 2017

	Note	2017 £	£	2016 £
<b>NET CASH OUTFLOW FROM OPERATING ACTIVITIES</b>	21		193,112	(176,079)
<b>RETURNS ON INVESTMENTS AND SERVICING OF FINANCE</b>				
Interest received		217		161
Net cash inflow from returns on investments and servicing of finance			217	161
<b>CAPITAL EXPENDITURE</b>				
Payments to acquire tangible fixed assets		(9,704)		(1,525)
Receipts from sale of fixed assets		1,256		974
Net cash outflow from capital expenditure			(8,448)	(551)
<b>INCREASE/(DECREASE) IN CASH</b>	22		<u>184,881</u>	<u>(176,469)</u>

# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2017

### 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).

#### **Transition to FRS 102**

The Charity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 the Charities SORP FRS 102 the restatement of comparative items was required. No restatement was considered necessary.

#### **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 31 March 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 2017

### 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

### 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 2017

### 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.

# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS Continued

### YEAR ENDED 31 MARCH 2017

#### 2. VOLUNTARY INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2017	Total Funds 2016
	£	£	£	£
<b>Group Donations</b>				
Donations – other	25,534	-	25,534	10,286
<b>Grants receivable</b>				
The Omidyar Network	755,263	-	755,263	782,429
The Indigo Trust	-	16,284	16,284	41,035
The Open Society Foundations	52,457	-	52,457	103,589
The William and Flora Hewlett Foundation	-	221,506	221,506	158,106
Making All Voices Count	-	2,943	2,943	69,373
The JRSST Charitable Trust	-	-	-	18,983
The British Council	-	-	-	5,000
H&J Cross	-	-	-	500
Microsoft	15,169	-	15,169	51,230
Nesta	-	-	-	2,000
United Nations Development Programme	-	-	-	9,700
The Joseph Rowntree Charitable Trust	-	9,459	9,459	-
Google	-	8,105	8,105	-
Google Digital News Initiative	-	104,713	104,713	-
University College London	-	34,106	34,106	-
Columbia University	-	9,395	9,395	-
National Endowment for Democracy	-	19,665	19,665	-
The David and Elaine Potter Foundation	30,000	-	30,000	-
	<u>878,423</u>	<u>426,176</u>	<u>1,304,599</u>	<u>1,252,231</u>
<b>Charity Donations</b>				
Donations - Other	25,534	-	25,534	10,286
Donations – mySociety	18,052	-	18,052	-
<b>Grants receivable</b>				
The Omidyar Network	755,263	-	755,263	782,429
The Indigo Trust	-	16,284	16,284	41,035
The Open Society Foundation	52,457	-	52,457	103,589
The William and Flora Hewlett Foundation	-	221,506	221,506	158,106
Making All Voices Count	-	2,943	2,943	69,373
The JRSST Charitable Trust	-	-	-	18,983
The British Council	-	-	-	5,000
H&J Cross	-	-	-	500
Microsoft	15,169	-	15,169	51,230
Nesta	-	-	-	2,000
United Nations Development Programme	-	-	-	9,700
The Joseph Rowntree Charitable Trust	-	9,459	9,459	-
Google	-	8,105	8,105	-
Google Digital News Initiative	-	104,713	104,713	-
University College London	-	34,106	34,106	-
Columbia University	-	9,395	9,395	-
National Endowment for Democracy	-	19,665	19,665	-
The David and Elaine Potter Foundation	30,000	-	30,000	-
	<u>896,475</u>	<u>426,176</u>	<u>1,322,651</u>	<u>1,252,231</u>

The 2016 Group total comprises unrestricted income of £949,534 and restricted income of £302,697. The 2016 Charity total comprises unrestricted income of £949,534 and restricted income of £302,697.

# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2017

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

	Unrestricted Funds	Total Funds 2016	Unrestricted Funds 2016
	£	£	£
<b>Group</b>			
Mapumental income	7,075	7,075	11,546
mySociety income	400,854	400,854	242,018
Consultancy	<u>6,080</u>	<u>6,080</u>	<u>6,474</u>
	<u>414,009</u>	<u>414,009</u>	<u>260,038</u>
<b>Charity</b>			
Consultancy	<u>6,080</u>	<u>6,080</u>	<u>6,474</u>
	<u>6,080</u>	<u>6,080</u>	<u>6,474</u>

### 4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2017	Unrestricted Funds 2016
	£	£	£	£
<b>Group and Charity</b>				
Bank interest receivable	217	-	217	161
mySociety income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>217</u>	<u>-</u>	<u>217</u>	<u>161</u>

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

	Unrestricted Funds	Restricted Funds	Total Funds 2017	Unrestricted Funds 2016
	£	£	£	£
Mapumental costs	2,466	-	2,466	17,081
mySociety costs	<u>325,062</u>	<u>-</u>	<u>325,062</u>	<u>310,558</u>
	<u>327,528</u>	<u>-</u>	<u>327,528</u>	<u>327,639</u>

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

	Unrestricted Funds	Restricted Funds	Total Funds 2017	Total Funds 2016
	£	£	£	£
<b>Group</b>				
The mySociety project	<u>997,985</u>	<u>426,441</u>	<u>1,424,426</u>	<u>1,352,616</u>
<b>Charity</b>				
The mySociety project	<u>997,985</u>	<u>426,441</u>	<u>1,424,426</u>	<u>1,352,616</u>

The 2016 group and charity total comprises unrestricted expenditure of £1,049,726 and restricted expenditure of £302,890.

# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2017

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

Group	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
The mySociety project	<u>997,985</u>	<u>426,441</u>	<u>1,424,426</u>	<u>1,352,616</u>
<b>Charity</b>				
The mySociety project	<u>997,985</u>	<u>426,441</u>	<u>1,424,426</u>	<u>1,352,616</u>

The 2016 group and charity total comprises unrestricted expenditure of £1,049,726 and restricted expenditure of £302,890.

### 8. OTHER EXPENDITURE – GROUP AND CHARITY

	Unrestricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Losses on disposal of tangible fixed assets for charity's own use	<u>158</u>	<u>158</u>	<u>-</u>

### 9. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

Group	2017 £	2016 £
Staff pension contributions	43,429	-
Depreciation	3,912	4,037
Auditors' remuneration:		
Audit of financial statements	9,300	9,100
Other services –current auditors	13,820	13,765
Exchange (gains)/losses	<u>1,963</u>	<u>2,408</u>
<b>Charity</b>		
Staff pension contributions	43,429	-
Depreciation	3,912	4,037
Auditors' remuneration:		
Audit of financial statements	9,300	9,100
Other services – current Auditors	-	-
Exchange (gains)/losses	<u>10,555</u>	<u>10,555</u>
	<u>1,963</u>	<u>2,408</u>

**UK CITIZENS ONLINE DEMOCRACY**  
**NOTES TO THE FINANCIAL STATEMENTS Continued**  
**YEAR ENDED 31 MARCH 2017**

**10. STAFF COSTS AND EMOLUMENTS**

Total staff costs were as follows:

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Group</b>		
Wages and salaries	1,181,902	1,201,795
Social security costs	135,919	129,992
Pension costs	<u>24,683</u>	<u>24,104</u>
	<u><b>1,342,504</b></u>	<u><b>1,355,891</b></u>

**Particulars of employees**

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

<b>No</b>	<b>No</b>
24	24

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Charity</b>		
Wages and salaries	932,384	-
Social security costs	103,428	-
Pension costs	<u>18,613</u>	<u>-</u>
	<u><b>1,054,425</b></u>	<u><b>-</b></u>

**Particulars of employees**

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

<b>No</b>	<b>No</b>
24	-

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

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

One Trustee received expenses totalling £199 in the year (2016: One Trustee received £29).



**UK CITIZENS ONLINE DEMOCRACY**

**NOTES TO THE FINANCIAL STATEMENTS Continued**

**YEAR ENDED 31 MARCH 2017**

**11. TANGIBLE FIXED ASSETS**

	<b>Fixtures &amp; Fittings</b>
	<b>£</b>
<b>Group</b>	
<b>COST</b>	
At 1 April 2016	11,238
Additions	9,704
Disposals	<u>(1,911)</u>
At 31 March 2017	<u>19,031</u>
<b>DEPRECIATION</b>	
At 1 April 2016	7,039
Charge for the year	3,913
On Disposals	<u>(497)</u>
At 31 March 2017	<u>10,455</u>
<b>NET BOOK VALUE</b>	
At 31 March 2017	<u>8,576</u>
At 31 March 2016	<u>4,199</u>
<b>Charity</b>	
<b>COST</b>	
At 1 April 2016	11,238
Additions	9,704
Disposals	<u>(1,911)</u>
At 31 March 2017	<u>19,031</u>
<b>DEPRECIATION</b>	
At 1 April 2016	7,039
Charge for the year	3,913
On Disposals	<u>(497)</u>
At 31 March 2017	<u>10,455</u>
At 31 March 2017	<u>8,576</u>
At 31 March 2016	<u>4,199</u>

**12. INVESTMENTS**

<b>Charity</b>	<b>2017</b>	<b>2016</b>
<b>Movement in market value</b>	<b>£</b>	<b>£</b>
Market value at 1 April 2016	<u>1</u>	<u>1</u>
Market value at 31 March 2017	<u>1</u>	<u>1</u>
Historical cost at 31 March 2017	<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	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 2017

### 13. DEBTORS

	Group 2017 £	Charity 2017 £	Group 2016 £	Charity 2016 £
Trade debtors	138,783	91,904	25,995	1,329
Amounts owed by group undertakings	-	19,373	-	23,500
Other debtors	2,198	2,188	1,820	1,120
Prepayments	<u>6,366</u>	<u>4,699</u>	<u>5,323</u>	<u>698</u>
	<u>147,347</u>	<u>118,164</u>	<u>33,138</u>	<u>26,647</u>

### 14. CREDITORS

	Group 2017 £	Charity 2017 £	Group 2016 £	Charity 2016 £
Trade creditors	4,100	4,100	205	205
Taxation and social security	51,480	46,347	54,250	-
Other creditors	-	-	1,691	22
Accruals	15,775	13,875	31,953	28,743
Deferred income	<u>687,620</u>	<u>643,073</u>	<u>402,647</u>	<u>358,014</u>
	<u>758,975</u>	<u>707,395</u>	<u>490,746</u>	<u>386,984</u>
Deferred Income relates to grant and project income which relates to future periods				
At 1 April 2016	402,647	358,014	647,810	608,986
Released in year	(402,647)	(358,014)	(647,810)	(608,986)
Income deferred in year	<u>687,620</u>	<u>643,075</u>	<u>402,647</u>	<u>358,014</u>
At 31 March 2017	<u>687,620</u>	<u>643,075</u>	<u>402,647</u>	<u>358,014</u>

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

	Balance at 1 April 2016 £	Incoming resources £	Outgoing resources £	Balance at 31 Mar 2017 £
Operating the mySociety Project	<u>265</u>	<u>426,176</u>	<u>(426,441)</u>	=

# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2017

### 16. UNRESTRICTED INCOME FUNDS

	Balance at 1 April 2016 £	Incoming resources £	Outgoing resources £	Balance at 31 Mar 2017 £
Group General Funds	<u>3,557</u>	<u>1,348,649</u>	<u>(1,325,671)</u>	<u>26,535</u>
Charity General Funds	<u>65,906</u>	<u>958,772</u>	<u>(998,143)</u>	<u>26,535</u>

### 17. 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	-	-	-	-
<b>Unrestricted Income Funds</b>	<u>8,576</u>	<u>-</u>	<u>17,959</u>	<u>26,535</u>
<b>Total Funds</b>	<u>8,576</u>	<u>-</u>	<u>17,959</u>	<u>26,535</u>
<b>Charity</b>				
<b>Restricted Income Funds</b>				
Operating the mySociety project	-	-	-	-
<b>Unrestricted Income Funds</b>	<u>8,576</u>	<u>1</u>	<u>17,958</u>	<u>26,535</u>
<b>Total Funds</b>	<u>8,576</u>	<u>1</u>	<u>17,958</u>	<u>26,535</u>

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

Group	2017 £	2016 £
Net income/(expenditure) before transfers	22,713	(167,825)
Interest receivable	(217)	(161)
Loss on disposal of fixed assets	158	-
Depreciation	3,913	3,673
(Increase)/Decrease in debtors	(114,209)	201,928
Increase/(Decrease) in creditors	<u>268,229</u>	<u>(235,506)</u>
Net cash outflow from operating activities	<u>180,587</u>	<u>(197,891)</u>

# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2017

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

Charity	2017	2016
	£	£
Net expenditure before transfers	(39,636)	(93,750)
Interest receivable	(217)	(161)
Loss on disposal of fixed assets	158	-
Depreciation	3,913	3,673
(Increase)/Decrease in debtors	(91,517)	158,953
Increase/(Decrease) in creditors	320,411	(244,794)
Net cash outflow from operating activities	<u>193,112</u>	<u>(176,079)</u>

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

Group	2017	2016
	£	£
Increase/(Decrease) in cash in the period	<u>172,356</u>	<u>(198,281)</u>
Change in net funds	172,356	(198,281)
Net funds at 1 Apr 2016	457,231	655,512
Net funds at 31 Mar 2017	<u>629,587</u>	<u>457,231</u>
<b>Charity</b>	<b>2017</b>	<b>2016</b>
	£	£
Increase/(Decrease) in cash in the period	<u>184,881</u>	<u>(176,469)</u>
Change in net funds	184,881	(176,469)
Net funds at 1 Apr 2016	422,308	598,778
Net funds at 31 Mar 2017	<u>607,189</u>	<u>422,308</u>

### 20. ANALYSIS OF CHANGES IN NET FUNDS

	1 Apr 16	Cash flows	31 Mar 17
	£	£	£
Cash at bank -Group	<u>457,231</u>	<u>172,356</u>	<u>629,587</u>
Cash at bank -Charity	<u>422,308</u>	<u>184,881</u>	<u>607,189</u>

### 21. 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)).