

Company Registration Number 3277032

UK CITIZENS ONLINE DEMOCRACY
CONSOLIDATED FINANCIAL STATEMENTS
31 MARCH 2014

Charity No 1076346



UK CITIZENS ONLINE DEMOCRACY

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2014

CONTENTS	PAGE
Trustees Annual Report	3 – 9
Independent auditor's report to the members	10 - 11
Consolidated statement of financial activities (incorporating the income & expenditure account)	12
Charity statement of financial activities (incorporating the income & expenditure account)	13
Consolidated balance sheet	14
Charity balance sheet	15
Notes to the financial statements	16 - 23

UK CITIZENS ONLINE DEMOCRACY

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2014

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 2014.

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

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 (appointed 16 April 2013)
Secretary	J P Cronin
Auditor	David Cadwallader & Co Limited Suite 3 Bignell Park Barns Chesterton, Bicester Oxon OX26 1TD

UK CITIZENS ONLINE DEMOCRACY

TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 31 MARCH 2014

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:

- Director
- Head of Finance and International
- Office Manager
- Marketing and Communications Manager
- Events and Administration Officer
- Senior Consultant / Business Development Lead
- Commercial Manager
- International Project Development Manager
- Africa Project Lead
- Systems Administrator
- Designer (2)
- Senior Developer (4)
- Developer (9)

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

OBJECTIVES

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.

UK CITIZENS ONLINE DEMOCRACY

TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 31 MARCH 2014

ACTIVITIES

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, WhatDoTheyKnow.com and FixMyTransport.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.
- 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, who support specific streams of UKCOD's work as follows:
 - Omidyar Network - supports UKCOD across its commercial, international and UK charitable endeavours.
 - The Open Society Foundation and Hivos - support UKCOD's work internationalising and spreading the adoption of the Alaveteli software platform, which underpins the UK WhatDoTheyKnow.com Freedom of Information site.
 - Google.org - support the creation of open source software 'components' primarily for use in parliamentary monitoring. 2013-14 was the first of these two years, and saw the continued development of UKCOD's own SayIt, MapIt and PopIt, plus the establishment of a multi-country partnership - PopIt - to drive the creation and wider use of components.
 - The Indigo Trust - supports UKCOD's work internationalising and spreading the adoption of the Pombola software platform for parliamentary monitoring websites, with particular focus on sub-Saharan Africa. Pombola was originally created for the Kenyan Mzalendo.com (the code for the UK's TheyWorkForYou.com being unsuitable for re-use) and is also in use in Ghana, South Africa, Zimbabwe and Nigeria. It uses several of the Google-funded components.
 - The Knight Foundation - awarded a grant to support UKCOD's provision of software tools to help local campaign groups in several key US cities. This is being directed towards the development of SayIt, to provide accessible transcripts of city council and other public meetings, and a high-quality authoring interface for the direct creation of such transcripts.
- With the support of all the above-mentioned major funders, building partnerships with academics both within and outside the UK, commissioning research into the usage and impact of UKCOD's projects, and using the results to improve and share knowledge within the sector. As the year closed, UKCOD was awarded a grant of \$0.75m over two years by the Hewlett Foundation to create its own research team, enabling more of such work to take place in-house.
- Undertaking a wide review of the organisation's mission and objectives, and putting in place a 4-year fundraising and workplan strategy to start in 2014-15.

UK CITIZENS ONLINE DEMOCRACY

TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 31 MARCH 2014

ACHIEVEMENTS AND PERFORMANCE

UKCOD measures its achievements and performance primarily through monitoring the traffic and usage levels of the websites it runs, and, to an increasing extent, through monitoring the websites run by its international partners.

Traffic

Overall, traffic to UKCOD's sites and services (measured across all sites) is increasing, reflecting the efforts put in to increase reach through targeted advertising, community-building, media and general awareness-raising.

In 2012-13, UKCOD saw 8.2 million unique users across its 5 biggest UK sites (TheyWorkForYou, WhatDoTheyKnow, FixMyStreet, WriteToThem and FixMyTransport). In 2013-14, this figure was exceeded by 18%, achieving a total of 9.65 million unique users.

However, UKCOD is de-emphasising web traffic as a performance metric, because the number of people visiting a website is a weak proxy for performance success. UKCOD's aim is to "enable citizens to exert power over institutions and decision makers"; whilst it is possible to argue that visiting a website enables a citizen to exert power (by finding out more about the ways in which they can do so), it is much better to be able to demonstrate that the citizen has in fact gone on to exert that power as a result of their website visit. Therefore usage of the sites is also measured in transactional terms.

Transactions

Site and transaction used	2012-13	2013-14
FixMyStreet - new problem reports sent to authorities	93,917	112,572
WhatDoTheyKnow - new FOI requests created	43,052	49,277
WriteToThem - messages sent to elected representatives	185,952	188,007
TheyWorkForYou - new email alerts created	20,786	18,778
FixMyTransport - new problems and campaigns created	3,750	2,190

FixMyStreet goes from strength to strength as more local councils adopt it as their official street fault reporting tool, and the increase in Freedom of Information requests via WhatDoTheyKnow is also pleasing. However, other sites suffer somewhat from the lack of development time available to invest in improving and promoting them. The new strategic plan provides for dedicated teams to look after those sites, and for mothballing them if the funding is not achieved - this has been a tough decision for the charity but UKCOD cannot continue to spread itself too thinly and must concentrate its resources where they can achieve most impact.

International re-use and adoption

UKCOD now has hundreds of instances of its component and platform code in use in websites run by independent partner organisations in countries outside the UK - websites which primarily serve the needs of users in those countries.

UK CITIZENS ONLINE DEMOCRACY

TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 31 MARCH 2014

However, quantity does not equate to quality, and as part of the recent strategy review a target has been set for the end of 2015 of a global total of 6 'substantially impactful' deployments of our tools (i.e. not necessarily new deployments, but successful ones). Impact will be measured in terms of both traffic and transactions - to be counted towards the total, non-UK partner sites must show either 2,500 transactions or 125,000 visits in 2015, and over the course of 2014-15 the UK sites must achieve a combined minimum 10% transactional increase year-on-year.

FINANCIAL REVIEW

UKCOD has excellent relationships with a number of major charitable funding bodies, including the Hewlett Foundation, the Knight Foundation, Google.org, the Indigo Trust, Open Society Foundations, Hivos and Omidyar Network. 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.

However, much of this funding is due to come to an end in 2015, which has prompted a review of UKCOD's future strategy and fundraising approaches. As a result of this UKCOD has clearly defined its goals and created a desired budget and staffing plan for the upcoming four financial years, and in early 2014 is beginning the process of raising the money to pay for it - a new approach in which instead of making speculative bids to funding bodies, UKCOD presents funders with a single, ambitious, measurable, internally consistent plan, and asks them to back it.

UKCOD has in the past aspired to fund a majority of its charitable work from commercial profits generated by the subsidiaries. mySociety Ltd's commercial work has never been more successful, and Mapumental Ltd is growing in sales and capability, but this target is now simply too much of a stretch given the growth in size of the organisation as a whole. Instead, income generated from commercial work will cover 33% of the total plan costs over four years, positioning UKCOD as one of the key investors round the table, not just a funding applicant

PLANS FOR FUTURE PERIODS

UKCOD's 4-year strategy is, in summary, to grow and restructure the mySociety project to deliver the following outcomes by 2018:

1. Help launch and nurture 40 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 40 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. And 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.

UK CITIZENS ONLINE DEMOCRACY

TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 31 MARCH 2014

PLANS FOR FUTURE PERIODS (continued)

4. Carry out 16 user-centered design partnerships, helping campaigners around the world to successfully design digital tools that will be truly attractive to local users.
5. Stage 8 major international events — two per year — focused on the successful use of specific citizen empowerment technologies.
6. Generate commercial profits to a total of £521,000 over four years, with an exit run-rate contribution of £161,000 per annum.
7. 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.
8. Run two research-focused conferences 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.

RESPONSIBILITIES OF THE TRUSTEES

The Trustees (who are also the directors 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.

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.

In so far as the Trustees are aware:

- 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

UK CITIZENS ONLINE DEMOCRACY

TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 31 MARCH 2014

AUDITOR

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

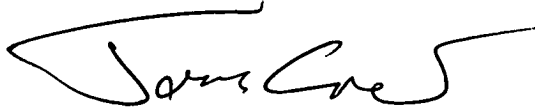
SMALL COMPANY PROVISIONS

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

22/10/14

UK CITIZENS ONLINE DEMOCRACY

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

YEAR ENDED 31 MARCH 2014

We have audited the Financial Statements of UK Citizens Online Democracy for the year ended 31 March 2014 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. Our audit work has been undertaken so that we might state to the 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, 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.

Our responsibility is to audit and express an opinion on the Financial Statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the Financial Statements sufficient to give reasonable assurance that the Financial Statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the group's and the parent charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the Financial Statement. In addition we read all the financial and non-financial information in the Trustees Annual Reports to identify material inconsistencies with the audited Financial Statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implication for our report.

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

YEAR ENDED 31 MARCH 2014

OPINION ON FINANCIAL STATEMENTS

In our opinion the Financial Statements

- give a true and fair view of the state of the charitable company's affairs as at year ended 31 March 2014 and of its incoming resources and application of resources 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

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 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the Financial Statements are not in agreement with the accounting records and returns; 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 in preparing the Trustees Annual Report.



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

Suite 3 Bignell Park Barns
Chesterton
Bicester
Oxon
OX26 1TD

Dated..... 31 October 2014

UK CITIZENS ONLINE DEMOCRACY

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

YEAR ENDED 31 MARCH 2014

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013 (restated)
		£	£	£	£
RESOURCES					
Incoming resources from generating funds:					
Voluntary income	2	18,098	1,324,614	1,342,712	812,283
Activities for generating funds	3	469,047	-	469,047	432,562
Investment income	4	474	-	474	4,012
TOTAL INCOMING RESOURCES		487,619	1,324,614	1,812,233	1,248,857
RESOURCES EXPENDED					
Costs of generating funds:					
Costs of generating voluntary income	5	(193,527)	(203,062)	(396,589)	(464,034)
Charitable activities	6/7	-	(1,213,238)	(1,213,238)	(626,207)
Governance costs	8	(3,322)	(19,599)	(22,921)	(26,479)
TOTAL RESOURCES EXPENDED		(196,849)	(1,435,899)	(1,632,748)	(1,116,720)
NET INCOMING RESOURCES FOR THE YEAR	9	290,770	(111,285)	179,485	132,137
RECONCILIATION OF FUNDS					
Total funds brought forward		(25,961)	196,673	170,712	38,575
TOTAL FUNDS CARRIED FORWARD		264,809	85,388	350,197	170,712

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 2014

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013 (restated)
		£	£	£	£
RESOURCES					
Incoming resources from generating funds:					
Voluntary income	2	249,064	1,324,614	1,573,678	836,770
Investment income	4	<u>474</u>	<u>-</u>	<u>474</u>	<u>4,011</u>
TOTAL INCOMING RESOURCES		<u>249,538</u>	<u>1,324,614</u>	<u>1,574,152</u>	<u>840,781</u>
RESOURCES EXPENDED					
Charitable activities		-	(1,416,300)	(1,416,300)	(626,047)
Governance costs	8	<u>(1,485)</u>	<u>(19,599)</u>	<u>(21,084)</u>	<u>(26,143)</u>
TOTAL RESOURCES EXPENDED		<u>(1,485)</u>	<u>(1,435,899)</u>	<u>(1,437,384)</u>	<u>(652,190)</u>
NET INCOMING RESOURCES FOR THE YEAR	9	248,053	(111,285)	136,768	188,591
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>24,647</u>	<u>196,673</u>	<u>221,320</u>	<u>32,730</u>
TOTAL FUNDS CARRIED FORWARD		<u>272,700</u>	<u>85,388</u>	<u>358,088</u>	<u>221,321</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 2014

	Note	2014 £	2013 (restated) £
FIXED ASSETS			
Tangible Assets	12	<u>6,329</u>	<u>1,079</u>
		6,329	1,079
CURRENT ASSETS			
Debtors	14	65,864	67,214
Cash at bank		<u>1,021,045</u>	<u>1,466,453</u>
		1,086,909	1,533,667
CREDITORS: Amounts falling due within one year	15	<u>(743,041)</u>	<u>(1,364,034)</u>
NET CURRENT ASSETS		<u>343,868</u>	<u>169,633</u>
NET ASSETS		<u>350,197</u>	<u>170,712</u>
FUNDS			
Restricted income funds	16	85,388	196,673
Unrestricted income funds	17	<u>264,809</u>	<u>(25,961)</u>
TOTAL FUNDS		<u>350,197</u>	<u>170,712</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 April 2008).

These financial statements were approved by the members of the committee on the 22/10/2014
And signed on their behalf by



P Cronin
Charity Secretary



O F Blacker
Trustee

Company Registration Number: 3277032

The notes on page 13-18 form part of these financial statements

UK CITIZENS ONLINE DEMOCRACY

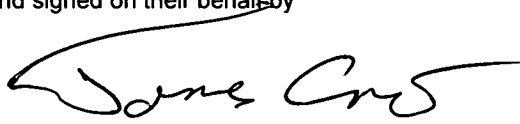
CHARITY BALANCE SHEET

YEAR ENDED 31 MARCH 2014

	Note	2014 £	2013 (restated) £
FIXED ASSETS			
Tangible Assets	12	6,329	494
Investments	13	<u>1</u>	<u>1</u>
		6,330	495
CURRENT ASSETS			
Debtors	14	51,173	122,841
Cash at bank		<u>954,893</u>	<u>1,317,376</u>
		1,006,066	1,440,217
CREDITORS: Amounts falling due within one year	15	<u>(654,308)</u>	<u>(1,219,392)</u>
NET CURRENT ASSETS		<u>351,758</u>	<u>220,825</u>
NET ASSETS		<u>358,088</u>	<u>221,320</u>
FUNDS			
Restricted income funds	16	85,388	196,673
Unrestricted income funds	17	<u>272,700</u>	<u>24,647</u>
TOTAL FUNDS		<u>358,088</u>	<u>221,320</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 April 2008).

These financial statements were approved by the members of the committee on the 22/10/2014
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J P Cronin
Charity Secretary

O F Blacker
Trustee



Company Registration Number: 3277032

The notes on page 13-18 form part of these financial statements

UK CITIZENS ONLINE DEMOCRACY

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2014

1. ACCOCUNTING POLICIES

Basis of accounting

The Financial Statement have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statements of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006.

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 2014. 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.

Resources expended

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% reducing balance
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UK CITIZENS ONLINE DEMOCRACY

NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2014

Investments

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

Incoming resources

All incoming resources are 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.

2. VOLUNTARY INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£	£
Group Donations				
Donations – other	18,098	-	18,098	13,906
Grants receivable				
The Omidyar network fund Grant	-	638,902	638,902	642,604
The Indigo Trust Grant	-	38,219	38,219	6,037
The Open Society Foundations Grant	-	147,591	147,591	44,705
Google.org Grant	-	459,496	459,496	6,685
Alvateli/DIY Grant	-	-	-	98,346
The Knight Foundation Grant	-	10,751	10,751	-
Hivos Grant	-	29,655	29,655	-
	<u>18,098</u>	<u>1,324,614</u>	<u>1,342,712</u>	<u>812,283</u>
Charity Donations				
Donations - Other	18,098	-	18,098	13,906
Donations – mySociety	203,062	-	203,062	-
Use of name, logo, rights & data	27,904	-	27,904	24,487
Grants receivable				
The Omidyar Network fund Grant	-	638,902	638,902	642,604
The Indigo Trust Grant	-	38,219	38,219	6,037
The Open Society Foundation Grant	-	147,591	147,591	44,705
Google.org Grant	-	459,496	459,496	6,685
Alvateli/DIY Grant	-	-	-	98,346
The Knight Foundation Grant	-	10,751	10,751	-
Hivos Grant	-	29,655	29,655	-
	<u>249,064</u>	<u>1,324,614</u>	<u>1,573,678</u>	<u>836,770</u>

UK CITIZENS ONLINE DEMOCRACY

NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2014

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£
Mapumental income	67,972	67,972	41,102
MySociety income	<u>401,075</u>	<u>401,075</u>	<u>391,460</u>
	<u>469,047</u>	<u>469,047</u>	<u>432,562</u>

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£	£
Group and Charity				
Bank interest receivable	474	-	474	232
MySociety income	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,780</u>
	<u>474</u>	<u>-</u>	<u>474</u>	<u>4,012</u>

5. COSTS OF GENERATING VOLUNTARY INCOME – GROUP

	Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£	£
Mapumental costs	8,202	-	8,202	53,632
MySociety costs	<u>185,325</u>	<u>203,062</u>	<u>388,387</u>	<u>410,402</u>
	<u>193,527</u>	<u>203,062</u>	<u>396,589</u>	<u>464,034</u>

6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£	£
Group				
The mySociety project	<u>-</u>	<u>1,213,238</u>	<u>1,213,238</u>	<u>626,207</u>
Charity				
The mySociety project	<u>-</u>	<u>1,416,300</u>	<u>1,416,300</u>	<u>626,207</u>

UK CITIZENS ONLINE DEMOCRACY

NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2014

7. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013
Group	£	£	£	£
The mySociety project	-	<u>1,213,238</u>	<u>1,213,238</u>	<u>626,207</u>
Charity				
The mySociety project	-	<u>1,416,300</u>	<u>1,416,300</u>	<u>626,207</u>

8. GOVERNANCE COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013
Group	£	£	£	£
Accountancy fees	1,837	10,799	12,636	17,460
Audit fees	-	8,800	8,800	5,399
Legal fees	1,485	-	1,485	1,037
Foreign currency gain/loss	-	-	-	255
Other provision for VAT liability	-	-	-	(1,452)
Corporation Tax	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,780</u>
	<u>3,322</u>	<u>19,599</u>	<u>22,921</u>	<u>26,479</u>
Charity				
Accountancy fees	-	10,799	10,799	16,608
Audit fees	-	8,800	8,800	9,899
Legal fees	1,485	-	1,485	1,037
Foreign currency gain/loss	-	-	-	50
Over provision for VAT liability	-	-	-	(1,451)
	<u>1,485</u>	<u>19,599</u>	<u>21,084</u>	<u>26,143</u>

During the year ended 31 March 2014 UK Citizens Online Democracy paid £2,300 and £2,850 respectively for Mapumental Limited and MySociety Limited audit fees. This is due to UK Citizens Online Democracy being the only reason why the two aforementioned companies prepare audited accounts.

UK CITIZENS ONLINE DEMOCRACY

NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2014

9. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2014 £	2013 £
Group		
Depreciation	1,406	147
Auditors' remuneration:		
Audit of financial statements	8,800	8,800
Other services	-	-
Exchange (gains)/losses	<u>-</u>	<u>255</u>
Charity		
Depreciation	1,533	147
Auditors' remuneration:		
Audit of financial statements	8,800	9,899
Exchange (gains)/losses	<u>-</u>	<u>50</u>

10. PRIOR YEAR ADJUSTMENT

Expenditure totalling £98,737 incurred during the year to 31 March 2012 has been re-categorised as relating to restricted income, in accordance with the provisions of the grant agreements. The net effect on the charity and group balance sheet is £nil.

11. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2014 £	2013 £
Wages and salaries	945,545	890,157
Social security costs	104,614	74,078
Pension costs	<u>20,765</u>	<u>-</u>
	<u>1,070,924</u>	<u>964,235</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
21	13

One employee received remuneration of £60,000 - £64,999 during both this year and in 2013

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

UK CITIZENS ONLINE DEMOCRACY

NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2014

12. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £
Group	
COST	1,385
At 1 April 2013 Additions	<u>6,656</u>
At 31 March 2014	<u>8,041</u>
DEPRECIATION	
At 1 April 2013 charge for the year	306
At 1 April 2013	<u>1,406</u>
	<u>1,712</u>
NET BOOK VALUE	
At 31 March 2014	<u>6,329</u>
At 31 March 2013	<u>1,079</u>
Charity	
COST	
At 1 April 2013	641
Additions	<u>7,241</u>
At 31 March 2014	<u>7,882</u>
DEPRECIATION	
At 1 April 2013 Charge for the year	147
At 31 March 2014	<u>1,406</u>
	<u>1,553</u>
NET BOOK VALUE	
At 31 March 2014	<u>6,329</u>
At 31 March 2013	<u>494</u>

13. INVESTMENTS

Charity	2014	2013
Movement in market value	£	£
Market value at 1 April 2013	<u>1</u>	<u>1</u>
Market value at 31 March 2014	<u>1</u>	<u>1</u>
Historical cost at 31 March 2014	<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 2014

14. DEBTORS

	Group 2014 £	Charity 2014 £	Group 2013 £	Charity 2013 £
Trade debtors	62,671	-	64,164	8,433
Amounts owed by group undertakings	-	47,573	-	113,880
Other debtors and prepayments	<u>3,193</u>	<u>3,600</u>	<u>3,050</u>	<u>528</u>
	<u>65,864</u>	<u>51,173</u>	<u>67,214</u>	<u>122,841</u>

15. CREDITORS

	Group 2014 £	Charity 2014 £	Group 2013 £	Charity 2013 £
Trade creditors	6,544	630	9,205	5,255
Taxation and social security	42,106	-	62,042	-
Other creditors	1,826	-	2,017	2,017
Accruals	17,070	8,800	13,545	8,800
Deferred income	<u>675,495</u>	<u>644,878</u>	<u>1,277,225</u>	<u>1,203,320</u>
	<u>743,041</u>	<u>654,308</u>	<u>1,364,034</u>	<u>1,219,392</u>

16. RESTRICTED INCOME FUNDS – CHARITY AND GROUP

	Balance at 1 April 2013 £	Incoming resources £	Outgoing resources £	Balance at 31 Mar 2014 £
Operating the mySociety Project	<u>196,673</u>	<u>1,324,614</u>	<u>(1,435,899)</u>	<u>85,388</u>

UK CITIZENS ONLINE DEMOCRACY

NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2014

17. UNRESTRICTED INCOME FUNDS

	Balance at 1 April 2013 £	Incoming resources £	Outgoing resources £	Balance at 31 Mar 2014 £
Group General Funds	<u>(25,961)</u>	<u>487,619</u>	<u>(196,849)</u>	<u>264,809</u>
Charity General Funds	<u>24,647</u>	<u>249,538</u>	<u>(1,485)</u>	<u>272,700</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Assets £	Investments £	Net current assets/(liabilities) £	Total £
Group				
Restricted Income Funds				
Operating the mySociety project	-	-	85,388	85,388
Unrestricted Income Funds	<u>6,329</u>	<u>1</u>	<u>258,479</u>	<u>264,809</u>
Total Funds	<u>6,329</u>	<u>1</u>	<u>343,867</u>	<u>350,197</u>
Charity				
Restricted Income Funds				
Operating the mySociety project	-	-	85,388	85,388
Unrestricted Income Funds	<u>6,329</u>	<u>1</u>	<u>266,370</u>	<u>272,700</u>
Total Funds	<u>6,329</u>	<u>1</u>	<u>351,758</u>	<u>358,088</u>