



# **WIKIMEDIA**

## **UK**

**Annual Report and Financial Statements**

**For the Year Ended 31 January 2024**

**Company Number: 06741827**

**Charity Registered in England and Wales Number: 1144513**

**Wikimedia UK**  
Contents  
For the Year Ended 31 January 2024

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## Wikimedia UK

Reference and Administrative Details

For the Year Ended 31 January 2024

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### Trustees (as at the date of approval of the report)

J Akodoye Manieson  
A Ashby (Treasurer)  
C Ball (Chair of Community Development Committee)  
A Beidas (Chair of Audit and Risk Committee)  
Dr H K Bhullar  
M Cruickshank  
S Fox  
S Ramachandran  
M Shah (Chair)  
R Ward  
V Wineman

### Management

L Crompton-Reid (Chief Executive)

### Registered Office

The British Library  
96 Euston Road  
Level 4  
Room 46018  
London  
NW1 2DB

### Bankers

Unity Trust Bank plc  
Four Brindley Place  
Birmingham  
B1 2HB

The Co-operative Bank plc  
1 Balloon Street  
Manchester  
M60 4EP

### Auditors

Albert Goodman LLP  
Goodwood House  
Blackbrook Park Avenue  
Taunton  
TA1 2PX

### Legal Advisers

Stone King LLP  
13 Queen Square  
Bath  
BA1 2HJ

Burges Salmon LLP  
One Glass Wharf  
Bristol  
BS2 0ZX

## **Wikimedia UK**

Message from the Chair

For the Year Ended 31 January 2024

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It is my privilege to introduce Wikimedia UK's Annual Report and Accounts for the financial year ending 31st January 2024, and share with you all some highlights of the charity's work, reach and impact during the year.

Thank you to my fellow trustees, who I have enjoyed working with over the past year and who continue to commit their time, energy and expertise to help steer the charity. In particular, I would like to note my thanks to Kelly Foster, who stepped down from the board at the end of her elected term in July 2023; but who has remained on the newly established Community Development Committee as a non-trustee member. Two co-opted trustees also retired during this period, after each serving five years. The board and senior management team are grateful for the invaluable contributions of both Jane Carlin, as Chair of the Audit and Risk Committee; and Marnie Woodward, who served as Honorary Treasurer.

This is also an opportunity to note new board appointments, and formally welcome new trustees to the board. At the July 2024 AGM, Sammy Fox was appointed to the board following an uncontested election. We particularly welcome Sammy's insight into Wikimedia as a longstanding member of the volunteer community, and the expertise they bring as a software developer. Two further co-options during the year complete the picture: Alex Ashby, who joins us as our new Treasurer, and Sarvesh Ramachandran, who brings insight from the finance, consulting and business sectors.

I continue to be impressed by the range and diversity of work that Wikimedia UK staff and volunteers deliver in partnership with the education and cultural sectors, as well as the new relationships we are developing within our strategic theme of Climate and Environment. I am particularly grateful to the Global Systems Institute at the University of Exeter, who are now in their second year of hosting the world's first Wikimedia Fellow for Climate.

Every year, volunteer editors all over the world give their free time to Wikipedia in order to ensure access to the sum of all knowledge. Here in the UK, whilst it would be impossible to measure all the hours spent by volunteers in editing Wikipedia, taking and uploading photographs to Wikimedia Commons, adding content to Wikidata, developing new software tools, and organising and running community events (among many other things), we do measure the contribution that volunteers make to Wikimedia UK's programme of charitable activities. In 2023/24 this was more than 25,000 hours, which is incredible. Thank you so much for making this movement what it is.

Thanks also go to Wikimedia UK's members and donors, without whom the chapter's work with community and partners would not be possible.

**Monisha Shah, Chair of the Board of Trustees**

## **Wikimedia UK**

Message from the Chief Executive  
For the Year Ended 31 January 2024

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It's my pleasure to add my welcome to Wikimedia UK's Annual Report for 2023/24. I'm so proud of everything that the staff team, community and partners have achieved during the year. As ever, I would like to note my thanks to a fantastic staff team, and in particular to Dr Richard Nevell and Dr Sara Thomas, who both stepped up into management roles at the start of 2023 following a restructure of the programmes team. During the 2023/24 financial year our longstanding Director of Programmes and Evaluation, Daria Cybulska, undertook a secondment with the Sheila McKechnie Foundation, and also started a Fellowship with the AKO Storytelling Institute at the University of the Arts London. Both of these experiences have enriched our own thinking about how to support campaigners and changemakers, and the contribution we can make to a healthy information ecosystem.

I would also like to reiterate our chair's warm acknowledgement and thanks to the community of volunteers who play such a vital role within our programmes. Whether as editors, trainers, community organisers or open knowledge champions within partner institutions, our impact and reach are only possible because of their continued contribution and commitment.

Some of my personal highlights from 2023/24 include our work to develop media and information literacy skills, and combat misinformation and disinformation. One of the challenges for the wider international Wikimedia movement is guarding against false or misleading information on our platforms, particularly in conflict situations. Another topic that is vulnerable to misinformation is the climate crisis. I'm proud of our partnership with the Global Systems Institute in Exeter that seeks to address this, and ensure that everyone has accurate, up-to-date information about the impact of a changing climate and possible mitigations and adaptations.

One of our internal challenges as an organisation is always how to communicate effectively about the work of the charity, in all of its complexity and diversity. I'm therefore delighted to be able to share with you four new animated videos - embedded in this report - that we hope will be useful tools in explaining our purpose as a charity and our work across the strategic themes of knowledge equity, information literacy, and climate and environment.

Looking back on my introductory messages to previous Annual Reports, it strikes me that for a number of years, the backdrop to Wikimedia UK's work has been one of political and economic instability, geopolitical turbulence, and rising misinformation and disinformation. While these external factors continue to bring challenges both to ourselves and our partners in the culture, education, research and open sectors, they also make our commitment to knowledge equity, information literacy, and free, open access to verified knowledge, ever more vital. Thank you to our members, donors and funders for supporting this work. I hope you enjoy reading about some of our activities over the past year.

**Lucy Crompton-Reid, Chief Executive**

Wikimedia UK is a registered charity and a company limited by guarantee and operates under the name of Wikimedia UK. The directors, who are also the trustees for the purpose of the charity law, present their report, together with the audited financial statements of the charitable company for the year ended 31 January 2024, which have been prepared in accordance with the current statutory requirements, its governing documents and Statement of Recommended Practice (SORP FRS 102- implemented 1 January 2019).

### **References and Administrative Details**

Administrative information is given in a separate section at the front of these accounts.

### **Directors and Trustees**

The directors of the Company are the Charity's trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year and since the year-end are as follows:

- J Akodoya Manieson
- A Ashby (appointed 15 September 2023)
- C Ball
- A Beidas
- Dr H K Bhullar
- J L Carlin (resigned 15 September 2023)
- M Cruickshank
- K Foster (resigned 1 July 2023)
- S Fox (appointed 1 July 2023)
- S Ramachandran (appointed 15 September 2023)
- M Shah
- R Ward
- V Wineman
- M Woodward (resigned 15 September 2023)

None of the Trustees have any beneficial interest in the Company. All of the Trustees are members of the Company and guarantee to contribute £1 in the event of a winding up.

## **Structure, governance and management**

Wikimedia UK is a charitable company limited by guarantee. It was incorporated on 5th November 2008 as company number 06741827; registered as a charity in England and Wales on 3rd November 2011, and in Scotland on 22 August 2018. Wikimedia UK has a subsidiary company, Cultural Outreach Limited (company number 08548511), incorporated on 29th May 2013. The sole purpose of this subsidiary is to hold the intellectual property rights of QRpedia; a mobile web-based system which uses QR codes to deliver Wikipedia articles to users, in their preferred language.

Under its Articles of Association Wikimedia UK is governed by a Board of up to seven elected directors and up to four co-opted directors who are the trustees for charity law purposes. Terms for elected trustees are three years, with the possibility of re-election subject to a maximum continuous period of up to six years. Co-opted trustees are expected to serve up to two terms of two years each; with the possibility of re-appointment subject to a maximum continuous period of six years.

The Board is committed to best practice in charitable governance. All trustees are inducted to the charity through a programme of one-to-one meetings and formal external training as necessary. Trustees are also sent a trustee induction pack that combines external advice and key internal documents. Training and development opportunities are available to serving trustees throughout their time on the board, such as attendance at relevant conferences, training in specific areas such as finance, copyright law or chairing skills, participation in Wikimedia UK's events and conferences and 'teach-ins' by other trustees or members of the staff team. There are three formal board committees - the Audit and Risk Committee, the Governance Committee, and a Community Development Committee, established in 2023. Board committees generally meet quarterly, and all have the capacity to include specialist external members with full voting rights.

Wikimedia UK encourages all who support its charitable aims and objectives, and who are willing to abide by its membership rules, to join as voting company members. Admission to company membership is by online application to the Charity, with authority for agreeing new members delegated by the board to the Chief Executive. All members of the charity are entitled to stand for the board of trustees, and elections are held at our Annual General Meeting according to the election rules inscribed in our constitution. Co-opted board members can join at any time during the year and are recruited to meet specific skills gaps.

The company has a Chapter Agreement with the Wikimedia Foundation, the public non-profit organisation that operates Wikipedia and its sister websites and owns the Wikimedia trademarks. Each party agrees to support the work of the other and agrees not to engage in activities that might negatively impact the work or reputation of the other.

The charity is managed on a day-to-day basis by the Chief Executive, with a Scheme of Delegation to facilitate fully accountable, effective and efficient management of the charity. Other key management personnel include the Director of Programmes and Evaluation, the Head of Finance and Operations and the Head of Development and Communications. Salaries for all staff are reviewed annually as part of our budget planning cycle, with benchmarking against similar roles undertaken on a regular basis and particularly upon a new appointment.

## **Objects and Aims**

The trustees confirm that they have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to the general guidance issued by the Charity Commission on public benefit, including the guidance 'Public Benefit: Running a Charity (PB2)'. The Objects of the Charity are, for the benefit of the public, to promote and support the widest possible public access to, use of and contribution to Open Content of an encyclopaedic or educational nature or of similar utility to the general public, in particular the Open Content supported and provided by Wikimedia Foundation, Inc., based in San Francisco, California, USA.

2023//24 represented the second year of Wikimedia UK's strategic framework for 2022 - 2025, summarised below:

Our **VISION** is of a more informed, democratic and equitable society through open knowledge

Our **MISSION** is to enable people to engage with open knowledge and access reliable information in order to develop their understanding of the world, and make informed decisions about issues that affect them.

We strive to act with integrity in upholding and inspiring the following **VALUES**:

- Equity
- Inclusivity
- Collaboration
- Creativity
- Boldness

Wikimedia UK's strategic themes for 2022 - 2025 are:

- Knowledge Equity
- Information Literacy
- Climate and Environment

A number of **STRATEGIC PILLARS** underpin successful delivery across all areas of our work:

- Equity, diversity and inclusion embedded across the organisation
- A thriving national and international community
- Public profile and recognition of the organisation and Wikimedia projects
- A positive legislative environment for open knowledge in the UK
- Organisational resilience and sustainability



## Charitable Activities

Wikimedia UK's strategic framework informs all initiatives undertaken by the charity. As outlined above, our strategic themes for 2022 - 2025 are knowledge equity, information literacy, and climate and the environment, while five strategic pillars underpin all of our work and programmes. This report shares some highlights from this programme and is combined with detailed financial statements for the year 2023 - 2024. For more case studies, videos and other evidence of our work, reach and impact you may want to view our digital only Strategic Report for the year.

### Key Metrics achieved for 2023/24:

- 1,049 new editors trained
- 7,489 participants in our programme
- 483 lead volunteers/community organisers
- Over 25,000 volunteer hours
- Over 60,000 articles added or improved
- Articles created and improved in 69 languages
- 25,000 images added to Wikimedia Commons
- Over 24 million items added to Wikidata
- At least 3 and half billion image and article views
- 68 policy interactions leading to 11 policy changes
- 90 strategic partnerships
- Combined total media audience of 183 million

### Strategic Theme 1: Knowledge Equity

Knowledge Equity continues to be at the heart of our programme, with much of this work delivered through partnerships with a wide range of institutions across the UK. In 2023/24 this included cultural organisations such as the British Library, Khalili Collections, the Mixed Museum, the National Library of Wales, Queer Britain, Royal Albert Memorial Museum, the Scottish Jewish Heritage Centre and the Science Museum, amongst many others. Within the higher education sector, we were grateful for and inspired by our ongoing partnership with the University of Edinburgh, and pleased to work with Aberdeen University, Anglia Ruskin University, Glasgow University, Manchester University and the University of York, among others, to deliver a range of information literacy activities, many of them with a knowledge equity lens.

2023/24 saw the end of our Connected Heritage programme, launched in 2021 with support from the National Lottery Heritage Fund (NLHF). The project aimed to raise digital skills and confidence across the heritage sector, enable organisations to share their collections openly, and ensure the digital preservation of content from and about underrepresented communities. This funding from NLHF enabled us to deliver a national programme of significant scale, through which we reached hundreds of heritage professionals. The programme had a tangible benefit for participating organisations and also developed our own practice in terms of working with the heritage sector.

## **Strategic Theme 2: Information Literacy**

Wikimedia UK works with educational, community and other partners to develop information literacy skills, in order to enable people to engage effectively with open knowledge content as well as other media and information. Much of this work is at the classroom level, working with course leaders and other educators to create engaging programmes for students and other participants. We also commission research and work in partnership with other organisations to advocate for the inclusion of information literacy skills in curricula, and in public policy.

During 2023 we published research into the link between Wikimedia, civic engagement and democracy which underscored the power of information literacy to counter the threat of misinformation and disinformation online. The research concluded that Wikimedia's activities can boost citizen engagement through access to open, free, and accurate information, improved information literacy skills, volunteering and collaboration opportunities.

2023 also saw us working with the Sheila McKechnie Foundation (SMK) to develop the Changemakers Toolkit; a free training resource for campaigners, activists, and changemakers of all kinds, with all modules now available on WikiLearn as well as on SMK's website.

As part of our advocacy work related to information literacy, we worked in partnership with the BBC and the Royal Society to plan, programme and host a two day invitation-only workshop with high level policy makers, broadcasters, academics, practitioners and other stakeholders working in the field of information literacy. The topic was 'Building resilience to future emergencies and disinformation through adult media literacy', and the aim was to develop a set of recommendations to the government. This workshop, and Wikimedia UK's crucial role within it as co-creators and convenors of key stakeholders working within information literacy, was evidence of our profile and connections in information literacy.

## **Strategic Theme 3: Climate and Environment**

This is an emerging theme for Wikimedia UK which recognises the accelerating global climate emergency and Wikimedia's critical role in providing up-to-date, accurate and unbiased information about the impact of climate change on the planet. Our flagship project within this programme is our ongoing partnership with the Global Systems Institute (GSI) at the University of Exeter. We are now in the second year of a residency at the GSI, with a Wikimedia Visiting Fellow embedded within the academic community to enhance climate-related content on Wikipedia and the other Wikimedia projects. So far, hundreds of articles have been edited, well over a thousand media files have been shared and this improved content has been viewed millions of times.

## **Strategic Pillars**

Our five strategic pillars (see page 6) underpin and support all of our work. This includes volunteer engagement, development and support at a national and international level, with programmes such as Train the Trainer in the UK, and our leadership of the Volunteer Supporters' Network (in partnership with Wikimedia Argentina). Within our own programme we trained over 1000 new editors through several hundreds of events during the year, including virtual and in person workshops. Over 70% of these events either took place outside London or, if they were virtual events, were organised by partners or volunteers based outside the capital. More details about how volunteers are involved in Wikimedia UK's programme are included later in this report.

## Wikimedia UK

### Trustee Directors' Report

For the Year Ended 31 January 2024

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In total, just under 7,500 people participated in Wikimedia UK activities during the year, including workshops, presentations, training sessions, and education courses, as well as participation in online photographic and writing contests. The reach of our content work is even more impressive, with well over 3 billion views of images and articles released or created directly through our programmes in 2023.

We are proud of our commitment to equity, diversity and inclusion (EDI) and the extent to which this is embedded right across our organisation, not just within our charitable projects and programmes. Wikimedia UK's governance and leadership (made up of the Board of Trustees and Senior Management Team) is particularly diverse, with high levels of representation against all protected characteristics when benchmarked against UK averages. The results of our annual staff survey of culture and values in 2023 is another illustration of our commitment to EDI, with all staff reporting that staff treat each other with respect; that they felt secure to raise concerns about equity and inclusion; and that they were very confident that Wikimedia UK would address concerns about discrimination effectively. Narrative comments included in staff survey responses (which are anonymous) included "English is not my first language; diversity is well looked after and I certainly feel at home in Wikimedia UK. That comes from the top down", and "I think WMUK pays more attention to EDI values than any other place I work, which is great. I think this is reflected in not only the work we do, but how we work with each other and the values held within our team."

Our penultimate strategic pillar is a positive legislative environment for open knowledge in the UK. Whilst our work in this area can take different forms, during 2023/24 we invested a significant amount of time and effort in advocating for changes to the Online Safety Bill. The proposed legislation - which became law in October 2023 - contained provisions around content moderation, age-gating and user verification that are incompatible with Wikipedia's model. We worked closely with the Wikimedia Foundation on an advocacy strategy that encompassed direct lobbying of Parliamentarians, meetings with civil servants in key government departments, briefings to the new regulator Ofcom, working with civil society allies on shared goals and approaches, and a public facing campaign. Whilst we did not secure an exemption to the law for public interest projects, the work generated a lot of media coverage for Wikimedia UK and a better understanding of our model and concerns, as well as increased profile for the charity within the public policy sphere.

At a sector level, the highlight of our advocacy activities was our high profile two day workshop on adult media literacy, organised in partnership with the Royal Society and the BBC, and attended by key national and international stakeholders. We also participated in a consultation run by Creative Commons on open culture as well as other policy consultations across different relevant areas.

With input from trustees, senior staff and trusted external experts, we regularly review the performance of our strategic pillars, and assess risks and opportunities in our Audit and Risk, Governance, and Community Development Committees. While training is ongoing, our recently deployed Customer Relationship Management (CRM) solution is starting to help us streamline and automate some of our processes and efficiently manage relationships with donors and volunteers.

### Volunteer and Community Support

*"Wikimedia UK staff seem to be a diverse team who value and respect their colleagues and volunteers regardless of race, gender, sexual orientation or other differences. In addition to that, they also are flexible and aware of how to cater for such differences where necessary." Community Leaders Survey, 2024*

Wikipedia and the sister projects are built on the contributions of volunteers, and the same is true for Wikimedia UK's programme of charitable activities. Many of our events and workshops are led by volunteers, or by community leaders within partner institutions. Our staff work closely with volunteers to support them in the planning and delivery of training workshops, editing events, photographic competitions and writing contests, and involve volunteers as co-trainers and facilitators for events and activities that we are leading on.

With a permanent Community and Outreach Coordinator on the staff team, we are investing in the recruitment and training of new contributors from underrepresented communities. This staff member also plays a leading role in our celebrated training programme, Train the Trainer. In early 2023, we held a Train the Trainer specifically for African participants, in collaboration with Nigerian Wikimedia Tochi Precious. Later in the year, we ran a Train the Trainer programme for UK participants, again with a particular focus on people from historically marginalised groups. Amongst other opportunities to connect with fellow volunteers, in November we held an online Community Event and a Wikimedian of the Year awards ceremony to recognise and celebrate the work of volunteers.

As the national chapter for the global Wikimedia movement, and one of the largest organisations within Wikimedia, we believe we have a role in supporting the development of the international community as well as training new volunteers and amplifying the contribution of longstanding editors within the UK. During 2023 we have worked with Wikimedia Argentina to lead the Volunteer Supporters' Network, which brings together staff and other community organisers from across the global Wikimedia movement to share practice and develop new skills for volunteer support and engagement.

Our Community Leaders survey - sent to a targeted group of lead volunteers and Wikimedia champions within partner institutions - is a key tool for us to find out how volunteers are experiencing their involvement with Wikimedia UK, and what we could improve. Our 2024 survey painted a broadly positive picture, with over 90% of volunteers reporting that they felt appreciated by Wikimedia UK for the work they do and over 90% feeling supported by Wikimedia UK staff. 96% of volunteers who had participated in training felt that it was relevant to their needs, and 94% have gained new skills as a result of their participation. All staff at partner organisations who completed the survey felt supported by Wikimedia UK staff.

In terms of demographics, a higher proportion of those who completed this year's survey were women (70%), with 76% of all respondents identifying as straight/heterosexual (compared to 89% of the UK population in the latest census). There was a significant increase in the proportion of respondents who are white, with 88% compared to 74% last year (for comparison, 82% of the UK population identify as white). The biggest outliers in terms of demographics (in comparison to the UK population) are in relation to education, and disability. Almost all respondents (94%) have a degree or a higher qualification, while 41% have a disability.

Based on the feedback from the survey, we will continue to explore how to increase representation of community leaders from marginalised communities, and develop our understanding of how best to support people with physical and mental health conditions. We will also continue to offer a range of training and volunteering opportunities that cater for more experienced volunteers as well as newer members of our community.

## **Future plans**

2024/25 is the final year in our current three year strategy for 2022 - 2025. Our delivery plan is based upon the following objectives within our three strategic themes, as agreed in 2021:

### **KNOWLEDGE EQUITY**

- Develop our understanding and approach to engaging ethically with knowledge communities; building trust and focusing on quality content and better sharing rather than an extractive approach.
- Develop our understanding of the discourse and practice around decolonisation, and explore and document what decolonisation, knowledge equity and epistemic justice mean in the context of Wikipedia and Wikimedia UK.
- Continue to explore and develop alternative models of partnership-working that move beyond content acquisition; developing and delivering meaningful knowledge equity projects that draw on best practice at an international level, and engage with minoritised groups (including communities of origin) as co-creators.
- Work with the global movement to develop and deliver the implementation plan for movement strategy initiatives related to underrepresented knowledge, including bridging content gaps.
- Advocate at an institutional and sector-wide level for the release of content relating to underrepresented people and subjects, and support Wikimedians in Residence in their work as change agents in content-holding organisations; championing a focus on untold stories and underrepresented content.
- Diversify Wikimedia UK's community of contributors, community leaders and knowledge activists and community leaders; offering training and support to address inequality and bias and improve representation online.
- Develop and deliver initiatives that focus on recruiting and retaining more editors from Black and Asian backgrounds, who are particularly underrepresented within the UK's editor community.
- Support the development of indigenous and minority language Wikipedias, in recognition of the linguistic and ethnic diversity of the UK.

### **INFORMATION LITERACY**

- Pilot, evaluate and roll out digital, media and information literacy projects with the secondary school sector; building on successful partnership projects in Wales to scale up existing activity and develop and deliver an offer in other areas of the UK.
- Design pilot projects with civil society partners that help to demonstrate the value of Wikimedia in the creation of media and information literacy skills.
- Advocate for the importance of media and information literacy skills at all levels of society - including within curriculum, syllabus and course development - and for the value of Wikimedia in supporting those skills.
- Support ongoing work in partnership with the Higher Education sector, including institution-wide Wikimedian in Residence programmes, Wikimedia in the Classroom courses and more bespoke information literacy projects.

## **CLIMATE AND ENVIRONMENT**

- Explore what role Wikimedia UK could take in supporting and growing the global community of editors contributing to climate-related articles and pages on Wikimedia; connecting with existing groups and affiliates to amplify rather than duplicate activity.
- Facilitate the participation of new contributors, drawing on citizen science models to enable people to participate in capturing and disseminating climate information.
- Scope new and existing partner organisations working in the areas of climate and environment, and pilot projects to identify where and how we can have the greatest impact as the UK chapter for Wikimedia.
- Identify and build relationships with funders who are working at the intersection of digital rights and climate justice, developing Wikimedia's case for support as a leading information resource and platform for digital volunteering and citizen science.

At an operational level, during 2024 we will be completing the transition of our data to our new CRM system, and ensuring that staff have the necessary training, materials and support to make the most out of this investment.

At a strategic level we will be developing plans for our next strategy, which (as agreed by the board and executive) will cover a five year period, to 2030.

## **Fundraising**

Wikimedia UK receives around half of our funding in the form of an unrestricted grant from the Wikimedia Foundation. The majority of the remainder of our cash income is raised largely through individual donations; either by direct debit, or through platforms such as Revolut and Benevity. Donations received through these digital platforms represent a growing proportion of our income. We also record gifts in kind, the majority of which are related to our partners' expenditure on Wikimedians in Residence.

In 2023/24 our annual unrestricted grant from the Wikimedia Foundation was £410,000, the first year of our multi-year grant from the Wikimedia Foundation, with the second year (£442,000 for 2024/25) already received at the time of writing this report. As previously reported, in 2020 we received a multi-year restricted grant of £120,000 from the Wikimedia Foundation, to support the development of our fundraising capacity. 2023/24 represents the final year of this grant, which covered the salary and on costs of the Fundraising and Development Coordinator and made a small contribution to the costs of the Head of Development and Communications. Both of these are permanent posts and are part of the staff team in 2024/25 (although the Coordinator postholder was promoted to Fundraising and Relationship lead as of 1st February 2024).

In addition to our grant from Wikimedia Foundation and Gifts in Kind as described above, Wikimedia UK generated funds from a range of other sources during 2023/24. We received individual donations of £235,055, against a target of £226,000, plus £14,500 in major donor income (which is a donation from an individual of £1,000 or over). We also received a significant increase in gift aid of over £60,000 (compared to a target of £22,000) relating to previous financial years which we hadn't the tools or resources to claim for previously. We secured restricted grants for specific projects of £178,094 (including the final year of our Connected Heritage project, funded by the National Lottery Heritage Fund) and unrestricted funding of £28,373 towards our programme costs, compared to a target of £16,957.

We would like to extend our sincere thanks to every individual and organisation who donated to Wikimedia UK or supported our programmes through grants, enabling us to extend the reach of our work and supporting the wider impact of Wikimedia UK's work. Particular mention goes to the Wikimedia Foundation, National Lottery Heritage Fund, Culham St Gabriel Trust, The European Climate Fund, and the Meliore Foundation.

Wikimedia UK is registered with the Fundraising Regulator - the independent regulator of charitable fundraising in England, Wales and Northern Ireland - and is fully compliant with that scheme. No third parties (such as freelance fundraisers or commercial participators) undertake fundraising on Wikimedia UK's behalf. As in previous years, the charity received no complaints about our fundraising activities during the 2023/24 financial year.

## **Finances and Risk**

In March 2023, the board of trustees agreed to an annual budget for 2023/24 which projected a small surplus of just over £1,000. Total income for the year came to £1,095,000, compared to £977,000 the previous year, with a small surplus generated following significant investments into the organisation. Of the total income, unrestricted income of £750,000 was 15.75% higher than the previous year (2023: Unrestricted: £948,000), as most income streams improved.

Expenditure on fundraising rose to £69,491 (2023: £50,881), and charitable spend on projects was £1,061,000 (2023: £925,000). Restricted income from charitable activities and charitable expenditure on projects included £167,000 (2023: £217,000) of gifts-in-kind.

Wikimedia UK ended the financial year 2023/24 with a small surplus of £1,287 on unrestricted funds (2023: £35,000). The additional income raised during the year, particularly the amount raised through the Gift Aid scheme—which substantially exceeded budget—enabled us to make considerable investment into our operations, fundraising and communications during the year. This included a new CRM (also supported through the creation of a designated fund), commissioning and launching new animated videos about our programmes, working with consultants on how we tell our story as a charity, and professional support with bid writing for trusts and foundations. There was some spend (£5,100) in the £20,000 Designated Fund, with plans to spend the remainder of this during 2024/25. Total reserves, including unrestricted, designated and restricted, fell from £440,000 to £405,567 due to spending down Restricted Reserves (from £68,000 to £32,000).

The approved budget for 2024/25 has projected expenditure of £1,156,976 and forecast income of £1,121,089. The difference between these figures represents estimated restricted funds brought forward, which we are anticipating spending down fully during the year.

## **Reserves**

A level of general reserves is required to buffer the charity from financial risks. These could include a delay on the receipt of a grant; the loss of assets through fraud; or reduced income from donations. Reserves are also held in case a significant financial risk materialises, and the trustees take the difficult decision to close parts or all of the operations of the charity (which could involve quite significant costs relating to staff and other contractual obligations).

Our Reserves Policy is based on a risk-based methodology. It states that the annual calculation of a target range of unrestricted reserves is based on an analysis of the potential financial risks facing the organisation and the losses or costs that would occur if the risk that would cause the greatest draw on our reserves materialised. The reserves target is the higher figure of 1) the risks based methodology - plus an additional four weeks of operating costs (recognising the likelihood of a short time lag between a risk materialising and the charity being able to make and enact decisions in response), or 2) four to six months of operating costs.

**Wikimedia UK**  
Trustee Directors' Report  
For the Year Ended 31 January 2024

Summarised SoFa	2023/24			2022/23		
	Unrestricted	Restricted	Total Funds	Unrestricted	Restricted	Total Funds
	£	£	£	£	£	£
Total Income	750,135	345,434	1,095,569	865,074	112,129	977,203
Fundraising	17,700		17,700	96,282	40,000	136,282
Project Spend	747,193	365,533	1,112,726	748,879	90,981	839,860
Funds Transfer	16,045	-16,045	-	14,960	-14,960	-
Net Surplus / Deficit	1,287	-36,144	-34,857	34,873	-33,812	1,061

At the start of 2024, the liabilities of the charity remained largely reduced and we continue to base our reserves on four to six months of operating costs. This is a range of £262,000 to £392,000. Our free reserves (excluding fixed assets and designated funds) at £351,935 on 1st February 2024, are at the upper end of this range.

## Risk Management

The risk register is maintained by the Chief Executive with an owner allocated to each risk. All risks are reviewed by the Senior Management Team on a quarterly basis, with an updated register then shared with the Audit and Risk Committee at their quarterly meetings, accompanied by analysis of any changed ratings, or new risks. Key risks are brought to the full board for consideration, whilst the full Risk Register is available for all trustees to review at any time.

At the start of the 2023/24 financial year, the biggest risk identified was that the requirements of the Online Safety Bill would prove to be incompatible with Wikipedia's community governance model and principles of accessibility and privacy. The organisation tried to mitigate this risk by advocating for changes to the Bill, and promoting the importance and value of community-governed public interest projects. Whilst the Bill became law in October 2023, Wikimedia UK and Wikimedia Foundation's work in this area has raised the profile of Wikipedia's model amongst policy makers, and we are recognised as key stakeholders by the regulator Ofcom.

Another risk for the organisation was damage to Wikimedia UK's public profile as a result of an issue related to Wikipedia, Wikimedia Foundation or Wikimedia UK which could impact on our fundraising efforts at a local or global level. By the end of the year this risk had come down due to investment in staff attending crisis communications training and ensuring robust governance was in place, as well as staying in regular contact with the Wikimedia Foundation so that both parties are up to date on any potential issues.

Over the course of the year, we mitigated any operational or IT risks that would leave the organisation vulnerable to the loss of information by engaging with an IT Solutions team to carry out an IT and Security audit and ensure that there was sufficient IT support in place.



Previous risks on our Annual Reports have highlighted:

- Decreasing visibility or relevance of the Wikimedia platforms impacts on fundraising at a global and/or local level, and makes working with Wikimedia UK less appealing to existing and potential partners
  - By the end of the financial year this risk had reduced significantly with a review and identification of new platforms for audience engagement and growth, as well as a new Comms Strategy and Content Plan. Additionally we are confident that WMUK's CEO is an active advocate and spokesperson for our projects and our work across the movement.
- One of the banks that we use fails and we lose cash deposits over the £85k government guarantee
  - This risk reduced significantly over the course of the year. Following advice and support from our Audit & Risk Committee, we spread this risk, using an investment platform, to ensure that our unrestricted free reserves are protected for the future.

### **Small Company**

This Report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

### **Statement of Trustees' Responsibilities**

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

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 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 judgments 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, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

In so far as the Trustees are aware:

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

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

Signed on behalf of the Board, as approved on .....

.....  
M Shah - Chair

## Wikimedia UK

### Independent Auditors' Report to the Trustees and Members For the Year Ended 31 January 2024

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#### Opinion

We have audited the financial statements of Wikimedia UK (the 'charitable company') for the year ended 31 January 2024, which comprise the Statement of Financial Activities (including an Income and Expenditure Account), Balance Sheet, Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 January 2024 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

#### Other information

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

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

We have nothing to report in this regard.

### **Opinion on other matter prescribed by the Companies Act 2006**

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

- the information given in the Trustee Directors' Report, which includes the Directors' Report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report have been prepared in accordance with applicable legal requirements.

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

### **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 and proper 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
- 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' exemptions in preparing the Trustee Directors' Report and from the requirement to prepare a Strategic Report.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities set out on pages 15-16, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Auditor's responsibilities for the audit of the financial statements**

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

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

**The extent to which the audit was considered capable of detecting irregularities including fraud**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, employment and data protection legislation.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation, claims and breaches of relevant legislation; and
- reviewing correspondence with the Charity Commission and other relevant regulators including the company's legal advisors and insurers.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

## Wikimedia UK

### Independent Auditors' Report to the Trustees and Members For the Year Ended 31 January 2024

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

#### Use of our report

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

.....  
Michelle Ferris BSc (Hons) FCA DChA (Senior Statutory Auditor)  
For and on behalf of Albert Goodman LLP, Statutory Auditor  
Goodwood House  
Blackbrook Park Avenue  
Taunton  
TA1 2PX

Date: .....

**Wikimedia UK**

## Statement of Financial Activities (including an Income and Expenditure account)

For the Year Ended 31 January 2024

	Notes	Unre- stricted £	Re-stricted £	Total 2024 £	Unre- stricted £ As restated	Re- stricted £ As restated	Total 2023 £
<b>Income:</b>							
Grants	2	410,000	178,094	<b>588,094</b>	387,000	112,129	<b>499,129</b>
Donations and legacies	3	310,183	-	<b>310,183</b>	256,708	-	<b>256,708</b>
Charitable activities	4	-	167,340	<b>167,340</b>	-	216,936	<b>216,936</b>
Investments	5	1,579	-	<b>1,579</b>	596	-	<b>596</b>
Other	6	28,373	-	<b>28,373</b>	3,833	-	<b>3,833</b>
<b>Total income</b>		<b>750,135</b>	<b>345,434</b>	<b>1,095,569</b>	<b>648,137</b>	<b>329,065</b>	<b>977,202</b>
<b>Expenditure:</b>							
Raising funds	7	29,491	40,000	<b>69,491</b>	10,881	40,000	<b>50,881</b>
Charitable activities	8	735,402	325,533	<b>1,060,935</b>	617,344	307,917	<b>925,261</b>
<b>Total expenditure</b>		<b>764,893</b>	<b>365,533</b>	<b>1,130,426</b>	<b>628,225</b>	<b>347,917</b>	<b>976,142</b>
<b>Net income / (expenditure) for the year</b>		<b>(14,758)</b>	<b>(20,099)</b>	<b>(34,857)</b>	<b>19,912</b>	<b>(18,852)</b>	<b>1,060</b>
Transfers between funds	17	16,045	(16,045)	-	14,960	(14,960)	-
<b>Net movement in funds for the year</b>		<b>1,287</b>	<b>(36,144)</b>	<b>(34,857)</b>	<b>34,872</b>	<b>(33,812)</b>	<b>1,060</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		372,529	67,895	<b>440,424</b>	337,657	101,707	<b>439,364</b>
<b>Total funds carried forward</b>		<b>373,816</b>	<b>31,751</b>	<b>405,567</b>	<b>372,529</b>	<b>67,895</b>	<b>440,424</b>

The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

The statement of financial activities incorporates the income and expenditure account.

	Notes	2024 £	2023 £ As restated
<b>Fixed assets</b>			
Tangible fixed assets	13	6,981	5,848
Investment	14	1	1
		<u>6,982</u>	<u>5,849</u>
<b>Current assets</b>			
Debtors	15	23,793	85,405
Cash at bank and in hand		911,075	815,687
		<u>934,868</u>	<u>901,092</u>
<b>Liabilities:</b>			
Creditors falling due within one year	16	(536,283)	(466,517)
Net current assets		<u>398,585</u>	<u>434,575</u>
Creditors falling due in more than one year		<u>-</u>	<u>-</u>
<b>Total net assets</b>		<u><u>405,567</u></u>	<u><u>440,424</u></u>
<b>The funds of the charity:</b>			
Restricted funds	17	31,751	67,895
Unrestricted funds	17	373,816	372,529
<b>Total charity funds</b>		<u><u>405,567</u></u>	<u><u>440,424</u></u>

The financial statements have been prepared and delivered in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board of Directors for issue on ..... and signed on their behalf by:

.....  
A Ashby  
Treasurer



**Wikimedia UK**  
Statement of Cash Flows  
For the Year Ended 31 January 2024

		<b>Total 2024</b>	<b>Total 2023</b>
		£	£
	<b>Notes</b>		
<b>Cash flows from operating activities</b>			
Net movements in funds for the year		(34,857)	1,060
Depreciation and amortisation	13	1,136	1,112
Finance income	5	(1,579)	(596)
		<hr/>	<hr/>
		(35,300)	1,576
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	15	61,612	(43,625)
Increase/(decrease) in creditors	16	69,766	422,929
		<hr/>	<hr/>
Net cash flow from operations		96,078	380,880
<b>Cash flows from investing activities</b>			
Interest received	5	1,579	596
Purchase of fixed assets	13	(2,269)	(2,662)
		<hr/>	<hr/>
		(690)	(2,066)
		<hr/>	<hr/>
<b>Net increase/(decrease) in cash and cash equivalents</b>		95,388	378,814
		<hr/>	<hr/>
Cash and cash equivalents at the beginning of the reporting period		815,687	436,873
		<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the reporting period</b>		911,075	815,687
		<hr/>	<hr/>
<b>Cash &amp; Cash equivalents reconciliation:</b>			
Cash at bank		911,075	815,687
		<hr/>	<hr/>
Total cash & cash equivalents at the end of the reporting period		911,075	815,687
		<hr/>	<hr/>

## **1 Accounting Policies**

### **1.1 General information and basis of accounting**

Wikimedia UK is a company limited by guarantee incorporated in the United Kingdom under the Companies Act. Each member of the charity undertakes to contribute a maximum of £1 to the charity's assets if it should be wound up while they are a member or within one year after they cease to be a member. The address of the registered office is given on page 1. The nature of the charity's operations and its principal activities are set out in the Trustee Directors' Report on pages 2 – 16.

The financial statements have been prepared on the historical cost basis and 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) (effective 1 January 2019)- (Charities SORP (FRS 102)) and the Companies Act 2006.

The charity 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.

### **1.2 Income**

Income from donations is recognised in the accounts when receivable and the amount can be reliably measured.

Income from grants is accounted for when unconditionally due and reasonable assurance can be gained that it will be received. Income from charitable activities is recognised when either unconditionally due or when the service is completed depending on the nature of funding. Where funds are received in advance, for a specified period, these funds are deferred and recognised in the period to which they relate.

Income from investments is recognised in the accounts when receivable.

### **1.3 Expenditure**

Resources expended are accounted for on the accruals basis and are inclusive of Value Added Tax. Liabilities are recognised in the accounting period to which they relate.

### **1.4 Allocation of staff costs to projects and apportionment of governance and support costs**

Staff costs attributable to project-work as direct costs and staff costs, other overheads apportionable as support costs and governance costs, have been allocated to the expenditure headings in the Statement of Financial Activities as follows:

Staff time spent on carrying out each project's activity, or on fundraising, has been determined from returns by staff for each month and evaluated at the individual's total salary cost to calculate the actual cost of direct staff time spent for each activity.

Governance and support costs have been apportioned pro rata to total direct costs per activity. An analysis of governance and support costs and the results of these attributions and apportionments are given in note 12.

### **1.5 Volunteers**

The trustees gratefully acknowledge the significant contribution made by volunteers who gave freely of their time (totalling in excess of 25,743 hours in the financial year) and expertise.

**1.6 Fixed assets**

Fixed assets are valued at cost or valuation less depreciation. Individual items or sets of related items costing over £500 are capitalised. Depreciation is calculated to write off the cost of fixed assets, less their residual value, over their estimated useful lives at the following rates:

Furniture	– 33.33% straight line
Computer Equipment	– 33.33% straight line
Leasehold improvements	– 33.33% straight line

**1.7 Debtors**

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid. Debtors relating to accrued income are recognised when unconditionally due and reasonable assurance can be gained they will be received.

Where funds are due but have not yet been received, they are accrued in debtors and recognised in the period to which they relate.

**1.8 Cash at bank and in hand**

Cash at bank and in hand comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**1.9 Creditors**

Creditors and provisions 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 recognised at their settlement amount.

Where grants are received in advance, for a specified period, these funds are deferred and recognised in the period to which they relate.

**1.10 Taxation**

The charity is a registered charity and is therefore not liable to corporation tax on its charitable activities to the extent that income and gains are applied to charitable purposes.

**1.11 Pension contributions**

The charity provides a defined contributions pension scheme for its employees and contributions payable for the year are charged to the Statement of Financial Activities.

**1.12 Investments**

The Charity's wholly owned subsidiary company, Cultural Outreach Limited, is the holder of intellectual property rights donated for the work of the Charity. As the company is dormant and its assets are immaterial to the group, consolidated accounts have not been prepared.

**1.13 Grants awarded**

Grants awarded by the Charity are recognised in full as expenditure on charitable activities in the Statement of Financial Activities in the period in which a binding commitment arises.

**1.14 Fund accounting**

General funds are unrestricted funds receivable or generated for the objects of the charity without further specified purpose and are available as general funds. Designated funds are unrestricted funds earmarked by the directors for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criterion is charged to the fund, together with a fair allocation of management and support costs.

**1.15 Operating leases**

The charity had a lease of the office at 5-11 Lavington Street up until 22 August 2023. Rentals payable under operating leases were charged to the Statement of Financial Activities as incurred over the term of the lease.

**1.16 Financial instruments**

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals, other creditors and bank loans are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not seemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

**1.17 Gifts in kind**

(a) *Tangible gifts-in-kind*

Tangible gifts-in-kind are recognised at their fair value.

(b) *Donated services or facilities*

Donated services or facilities are recognised at their estimated value to the charity where the value is quantifiable and measurable. The valuation basis is the price the charity estimates it would pay in the open market for a service or facility of equivalent utility.

(c) *Wikimedians in Residence*

Where either:

- (i) a grant is made under an agreement in respect of a Wikimedian in Residence and the host organisation contributes towards the cost, or
- (ii) a grant has been made for our benefit by another grant maker direct to that host institution a gift-in-kind is recognised equal in value to the amount the charity would have been willing to pay to secure the residency. These are accounted as restricted entries in the accounts.

**1.18 Critical accounting estimates and areas of judgement**

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. There are no estimates or judgments that have a material effect on amounts recognised in the financial statements.

**1.19 Prior period error**

During the year it was identified that the investment in the dormant subsidiary company was not included in the accounts. This has been introduced, with the impact being to increase investments and other creditors by £1 in the prior year. There has been no impact on the surplus or reserves previously reported.

During the year it was identified that gifts in kind had been previously treated as unrestricted income and expenditure, when they should have been restricted. Restricted fund income and expenditure for the year ended 31 January 2023 have therefore both increased by £216,936, with a corresponding reduction in unrestricted fund income and expenditure. There has been no impact on the surplus reported by the charity in the prior year.

**2. Grants**

	Unres- tricted funds £	Res- tricted funds £	2024 Total £	Unres- tricted funds £	Res- tricted funds £	2023 Total £
Wikimedia Foundation 2022/23	-	-	-	355,000	-	355,000
Wikimedia Foundation 2023/24	410,000	-	410,000	-	-	-
Wikimedia Foundation - project grants	-	42,001	42,001	-	30,977	30,977
The Swire Charitable Trust	-	-	-	30,000	-	30,000
Congruence Engine	-	-	-	2,000	-	2,000
National Lottery Heritage Fund - Digital Fund	-	43,947	43,947	-	47,640	47,640
National Lottery Heritage Fund - Innovation Fund	-	24,755	24,755	-	-	-
Meliore Foundation	-	31,504	31,504	-	-	-
European Climate Fund	-	31,387	31,387	-	31,387	31,387
Culham St. Gabriel's Trust	-	4,500	4,500	-	2,125	2,125
	<u>410,000</u>	<u>178,094</u>	<u>588,094</u>	<u>387,000</u>	<u>112,129</u>	<u>499,129</u>

### 3. Income from donations and legacies

	Unre- stricted funds £	Re- stricted funds £	2024 Total £	Unre- stricted funds £	Re- stricted funds £	2023 Total £
Major gifts	9,500	-	9,500	16,000	-	16,000
Other donations	235,055	-	235,055	221,613	-	221,613
Legacies	5,000	-	5,000	-	-	-
Gift aid - current year	18,392	-	18,392	19,095	-	19,095
Gift aid - back claim	42,236	-	42,236	-	-	-
	<u>310,183</u>	<u>-</u>	<u>310,183</u>	<u>256,708</u>	<u>-</u>	<u>256,708</u>

Where grants are received in advance, for a specified period, these funds are deferred in creditors and recognised in the period to which they relate. Where funds are due but have not yet been received, they are accrued in debtors and recognised in the period to which they relate.

### 4. Income from charitable activities

	Unre- stricted funds £	Re- stricted funds £	2024 Total £	Unre- stricted funds £	Re- stricted funds £	2023 Total £
				As restated	As restated	
<i>Gifts in kind</i>						
Wikimedian in Residence host costs:						
National Library of Wales	-	53,298	53,298	-	53,644	53,644
Edinburgh University	-	48,244	48,244	-	48,694	48,694
Khalili Collections	-	15,000	15,000	-	12,000	12,000
Science Museum	-	-	-	-	14,000	14,000
British Library	-	1,783	1,783	-	21,390	21,390
National Institute for Health Research	-	32,348	32,348	-	32,366	32,366
University of the Arts London	-	-	-	-	4,542	4,542
Devil's Porridge	-	-	-	-	13,300	13,300
National Trust	-	16,667	16,667	-	-	-
Legal Services:						
Mischon de Reya	-	-	-	-	12,000	12,000
Website contribution:						
Dauntless	-	-	-	-	5,000	5,000
	<u>-</u>	<u>167,340</u>	<u>167,340</u>	<u>-</u>	<u>216,936</u>	<u>216,936</u>

**5. Investment income**

	Unre- stricted funds £	Re- stricted funds £	2024 Total £	Unre- stricted funds £	Re- stricted funds £	2023 Total £
Bank interest	1,579	-	1,579	596	-	596
	1,579	-	1,579	596	-	596

**6. Other income**

	Unres- tricted funds £	Res- stricted funds £	2024 Total £	Unres- tricted funds £	Res- stricted funds £	2023 Total £
Training and consultancy	26,873	-	26,873	3,825	-	3,825
Miscellaneous	1,500	-	1,500	8	-	8
	28,373	-	28,373	3,833	-	3,833

**7. Expenditure on raising funds**

	Unre- stricted funds £	Re- stricted funds £	2024 Total £	Unre- stricted funds £	Re- stricted funds £	2023 Total £
Costs of fundraising	29,491	-	29,491	10,881	-	10,881
Direct costs - staff	-	40,000	40,000	-	40,000	40,000
	29,491	40,000	69,491	10,881	40,000	50,881

**8. Expenditure on charitable activities**

	Unre- stricted funds £	Re- stricted funds £	2024 Total £	Unre- stricted funds £	Re- stricted funds £	2023 Total £
Projects:						
Volunteer and community support	12,315	88	12,403	5,802	-	5,802
Partnership programmes - core spend	16,805	21,181	37,986	15,330	2,075	17,405
NLHF - Connected Heritage	-	9,797	9,797	-	1,408	1,408
NLHF - Innovation Fund	-	15,947	15,947	-	-	-
ECF	-	15,249	15,249	-	12,892	12,892
Partnership programmes - project spend	-	-	-	-	20,988	20,988
Partnership programmes GIK	-	167,340	167,340	-	204,936	204,936
External Relations and Advocacy	26,186	-	26,186	9,757	-	9,757
International Working	3,766	-	3,766	148	-	148
	<u>59,072</u>	<u>229,602</u>	<u>288,674</u>	<u>31,037</u>	<u>242,299</u>	<u>273,336</u>
Admin:						
Staff - other costs	16,858	-	16,858	21,756	-	21,756
Premises	33,851	-	33,851	36,869	25,298	62,167
IT & Telephony	42,676	-	42,676	23,630	-	23,630
Office Costs	6,557	-	6,557	8,262	-	8,262
Governance	16,748	-	16,748	1,154	-	1,154
Audit & Accountancy	14,096	-	14,096	9,785	-	9,785
Membership	486	-	486	-	-	-
Professional fees	19,535	-	19,535	-	-	-
	<u>150,807</u>	<u>-</u>	<u>150,807</u>	<u>101,456</u>	<u>25,298</u>	<u>126,754</u>
Staff costs	525,523	95,931	621,454	484,851	40,320	525,171
	<u><u>735,402</u></u>	<u><u>325,533</u></u>	<u><u>1,060,935</u></u>	<u><u>617,344</u></u>	<u><u>307,917</u></u>	<u><u>925,261</u></u>



## 9. Analysis of programmes direct costs

The following gifts in kind expenditure, grants made and other costs were incurred by the charity in respect of Wikimedians in residence and other partnerships in the year.

	Unre- stricted funds £	Re- stricted funds £	2024 Total £	Unre- stricted funds £ As restated	Re- stricted funds £ As restated	2023 Total £
National Library of Wales	-	53,298	53,298	-	53,644	53,644
Edinburgh University	-	48,244	48,244	-	48,694	48,694
Khalili Collections	-	15,000	15,000	-	12,000	12,000
Science Museum	-	-	-	-	14,000	14,000
British Library	-	1,783	1,783	-	21,390	21,390
National Institute for Health Research	-	32,348	32,348	-	32,366	32,366
University of the Arts London	-	-	-	-	4,542	4,542
Devil's Porridge	-	-	-	-	13,300	13,300
National Trust	-	16,667	16,667	-	-	-
Other direct costs	-	-	-	-	15,330	15,330
	-	167,340	167,340	-	215,266	215,266

## 10. Financial commitments

At 31 January 2024 the charity was committed to making the following payments under non-cancellable operating leases:

	2024		2023	
	Land & buildings £	Other £	Land & buildings £	Other £
	Operating lease which expire:			
Within one year	-	-	30,480	-
Within two and five years	-	-	-	-
More than five years	-	-	-	-
	-	-	30,480	-

The lease of the office at 5-11 Lavington Street expired on 22 August 2023 and was not replaced.

**11. Employees and employment costs**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Staff costs during the year were:</b>		
Wages and salaries	571,915	488,512
Social security costs	54,743	46,946
Other pension costs	34,796	28,491
	<u>661,454</u>	<u>563,949</u>

**Number of employees**

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
Full time	10	9
Part time	6	6
	<u>16</u>	<u>15</u>

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £34,796 (2023 - £28,491).

One employee earned between £90,000 - £100,000 during the year excluding employer pension contributions (2023: one employee earned between £80,000 - £90,000 excluding employer pension contributions).

No remuneration was paid to any directors during the year (2023 – none).

The charity reimbursed trustee expenses totalling £761 to three trustees during the year in respect of travel, accommodation, subsistence and conferences (2023 - £465 to two trustees).

The key management personnel of the charity comprise of the trustees, the Chief Executive Officer, the Director and Head of Finance and Operations, the Director of Programmes and Evaluation and the Head of Development & Communications. The total cost of employee benefits of the key management personnel was £291,621 (2023: £266,342).

**12. Net incoming resources/operating surplus**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation	1,136	1,112
Operating leases- property rent	26,119	42,353
Auditors' remuneration- Audit fee	10,200	9,000
Auditors' remuneration- Accountancy & other	3,360	-
	<u>          </u>	<u>          </u>

**13. Tangible fixed assets**

	<b>Computer Equipment</b>	<b>Furniture and Fittings</b>	<b>Leasehold improve- ments</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 February 2023	26,952	4,409	4,762	36,123
Additions	2,269	-	-	2,269
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 January 2024	29,221	4,409	4,762	38,392
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>				
At 1 February 2023	21,425	4,088	4,762	30,275
Charge for the year	1,136	-	-	1,136
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 January 2024	22,561	4,088	4,762	31,411
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value</b>				
At 31 January 2023	5,527	321	-	5,848
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 January 2024	<b>6,660</b>	<b>321</b>	<b>-</b>	<b>6,981</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**14. Investments**

Wikimedia UK holds 100% of the share capital and 100% of the voting rights of Cultural Outreach Limited (company number 08548511) which was incorporated on 29 May 2013. The company has been dormant since incorporation.

The profit for the year for the company was £nil (2023: £nil) and the balance sheet total was £1 (2023: £1).

**15 Debtors**

	<b>2024</b>	<b>2023</b>
	£	£
Other debtors	4,783	69,465
Prepayments	12,122	11,657
Gift aid receivable	6,888	4,283
	<u>23,793</u>	<u>85,405</u>

**16 Creditors: Amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	£	£
		<b>As restated</b>
Trade creditors	64,404	17,351
Accruals	13,390	13,665
Deferred income	442,000	410,000
Social security	14,286	15,119
Other creditors	1,747	6,418
Pension contributions	456	3,963
	<u>536,283</u>	<u>466,516</u>

Where grants are received in advance, for a specified period, these funds are deferred and recognised in the period to which they relate.

**17 Funds – current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
General fund	352,529	750,135	(759,793)	16,045	<b>358,916</b>
Designated funds:					
Project funding	20,000	-	(5,100)	-	<b>14,900</b>
<b>Total unrestricted funds</b>	<b>372,529</b>	<b>750,135</b>	<b>(764,893)</b>	<b>16,045</b>	<b>373,816</b>
<b>Restricted funds</b>					
Wikimedia Foundation - Fundraising	40,000	-	(40,000)	-	-
Wikimedia Foundation - Wikimania	2,551	-	(2,551)	-	-
Wikimedia Foundation - Celtic Knot	80	-	(80)	-	-
Wikimedia Foundation - SMK	-	19,959	(15,750)	(1,959)	<b>2,250</b>
Wikimedia Foundation - VSN	-	22,042	(5,154)	(2,059)	<b>14,829</b>
National Lottery Heritage Fund - Digital	10,253	43,947	(46,891)	(7,309)	-
National Lottery Heritage Fund - Innovation	-	24,755	(21,787)	(2,968)	-
European Climate Fund	14,961	31,387	(46,348)	-	-
Culham St. Gabriel's Trust	50	4,500	(2,800)	(1,750)	-
Meliore Foundation	-	31,504	(16,832)	-	<b>14,672</b>
Gifts in kind	-	167,340	(167,340)	-	-
<b>Total restricted funds</b>	<b>67,895</b>	<b>345,434</b>	<b>(365,533)</b>	<b>(16,045)</b>	<b>31,751</b>
<b>Total funds</b>	<b>440,424</b>	<b>1,095,569</b>	<b>(1,130,426)</b>	<b>-</b>	<b>405,567</b>

**Wikimedia UK**  
Notes to the Financial Statements  
For the Year Ended 31 January 2024

17 Funds – prior year	Balance at 1 February 2022 £	Income £ As restated	Expenditure £ As restated	Transfers £	Balance at 31 January 2023 £
<b>Unrestricted funds</b>					
General fund	317,657	648,137	(628,225)	14,960	<b>352,529</b>
Designated funds:					
Project funding	20,000	-	-	-	<b>20,000</b>
<b>Total unrestricted funds</b>	<b>337,657</b>	<b>648,137</b>	<b>(628,225)</b>	<b>14,960</b>	<b>372,529</b>
<b>Restricted funds</b>					
Wikimedia Foundation	80,000	-	(40,000)	-	<b>40,000</b>
Wikimedia Foundation	2,437	3,824	(3,710)	-	<b>2,551</b>
Wikimedia Foundation	-	27,153	(27,073)	-	<b>80</b>
National Lottery Heritage Fund	19,270	47,640	(41,697)	(14,960)	<b>10,253</b>
European Climate Fund	-	31,387	(16,426)	-	<b>14,961</b>
Culham St. Gabriel's Trust	-	2,125	(2,075)	-	<b>50</b>
Gifts in kind	-	216,936	(216,936)	-	<b>-</b>
<b>Total restricted funds</b>	<b>101,707</b>	<b>329,065</b>	<b>(347,917)</b>	<b>(14,960)</b>	<b>67,895</b>
<b>Total funds</b>	<b>439,364</b>	<b>977,202</b>	<b>(976,142)</b>	<b>-</b>	<b>440,424</b>

**Unrestricted Funds**

General funds are available for use at the trustees' discretion in furtherance of the objective of the charity

Designated funds – project funding was created by the trustees to support programmes and activities that have not otherwise been funded.

**Restricted funds**

Restricted income funds are those donated for use in a particular area or specific purposes, the use of which is restricted to that area or purpose. The material restricted funds are as follows:

- Wikimedia Foundation – Fundraising capacity building
- Wikimedia Foundation – Wikimania Conference
- Wikimedia Foundation – Celtic Knot Conference
- National Lottery Heritage Fund – Digital Skills Training
- European Climate Foundation – Climate & Environment Wikimedian-in-Residence
- Culham St. Gabriel's Trust – Researching Cultural Bias on Wikipedia
- National Lottery Heritage Fund – Heritage Innovation Fund Pilot Initiative
- Meliore Foundation – Climate & Environment Wikimedian-in-Residence
- Wikimedia Foundation – Changemakers Toolkit with Sheila McKechnie Foundation
- Wikimedia Foundation – Volunteer Supporters Network

**18 Analysis of net assets between funds**

	Unre- stricted funds £	Re- stricted funds £	2024 Total £	Unre- stricted funds £	Re- stricted funds £	2023 Total £
			As restated			As restated
Tangible fixed assets	6,981	-	6,981	5,848	-	5,848
Investments	1	-	1	1	-	1
Current assets	903,117	31,751	934,868	833,197	67,895	901,092
Current liabilities	(536,283)	-	(536,283)	(466,517)	-	(466,517)
	<u>373,816</u>	<u>31,751</u>	<u>405,567</u>	<u>372,529</u>	<u>67,895</u>	<u>440,424</u>

**19 Related party transactions**

There were no related party transactions during the year (2023 - none).