

OPEN KNOWLEDGE FOUNDATION
(A Company Limited by Guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

OPEN KNOWLEDGE FOUNDATION
(A Company Limited by Guarantee)

COMPANY INFORMATION

Directors	Vanessa Barnett Irina Bolychevsky Jarmo Eskelinen Timothy Hubbard Helen King-Turvey John West
Registered number	05133759
Registered office	86-90 Paul Street London EC2A 4NE
Independent auditor	Buzzacott LLP Statutory Auditor 130 Wood Street London EC2V 6DL

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OPEN KNOWLEDGE FOUNDATION
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DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The directors present their report and the financial statements for the year ended 31 December 2022.

Introduction

2022 represented a change of direction and a lot of work for the Open Knowledge Foundation team. We are once again prioritising the Network, we have reorganised our tools and services, we deepened our collaboration with communities around the world, and we reviewed our position as open advocates to face the most pressing problems of our times, such as climate change and the various crises of modern democracy.

Highlights from the Network

Last year we have focused on restructuring and reimagining our Open Knowledge Network. We had several brainstorming sessions with Network members to understand together in what direction we wanted the Network to move forward, which culminated in a face-to-face meeting in Barcelona at the beginning of May. On November 28th we relaunched the Open Knowledge Network with two new projects: the Project Repository, a database of the most prominent projects from the Open Knowledge Network and allies in the open movement, and the Global Directory, a highly curated and searchable database of specialists in different areas of the open movement.

Highlights from our projects

Frictionless Data

We entered 2022 with enthusiasm for finding ways to work together on the many challenges we face today, starting with climate data, so we gathered with climate researchers, activists and organisations to brainstorm ways to collaborate and use the Frictionless Data tooling to make open climate data more usable, accessible, and impactful. This work was well-received and there is a lot of enthusiasm from potential collaborators and funders in this area.

- **Software:** We have released Frictionless Framework (v5), incorporating functional and performance improvements based on user feedback. It now also includes a CKAN, GitHub, and Zenodo integration. These features were highly sought after by the community. We also released Frictionless Repository (v2), a data management service that brings continuous data validation to tabular data in your repository via Github Action. And we started working on Frictionless Application (MVP), a data management application for Browser and Desktop that provides functionality to describe, extract, validate, and transform tabular data with a UI. We're targeting Q1 of 2023 for the first public release.
- **Community:** The Frictionless Data community keeps growing, with new champions emerging and bringing new ideas and interactions. To better showcase community contributions, we have updated the website and created a "Frictionless Universe" page. We have also published 4 new case-studies this year: MySociety, Deploy Solutions, Flatterer and Libraries Hacked.
- **Fellows:** The 3rd cohort of Frictionless Fellows officially ended their fellowship in July 2022: Melvin Adhiambo Ochieng, Guo-Qiang Zhang, Victoria Stanley, Kevin Kidambasi Ogola, Lindsay Gypin, Zarena Syrgak. You can read about their experience in packaging data and in reproducing someone else's research data.

Training and Data Literacy

- **UNESCO Report:** we were involved in the development of the Digital Transformation and AI Competency Framework for Civil Servants report as part of a multi-stakeholder group working with the UNESCO Broadband Commission Working Group on AI Capacity Building. The commission conducted a series of consultations on the global level in order to assess the critical capacity needs for public sector digital transformation.
- **CoAct:** After 3 years of activity, the CoAct project entered its final year. This stream of work concluded with the publication of a white paper on Citizen Science applied to Civic Organisation Projects which outlined the insights gained from the Open Calls as well as recommendations for decision-makers.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Highlights from our projects (continued)

Training and Data Literacy (continued)

- EITI: We partnered with EITI in the design and facilitation of an online datathon which aimed to incentivise the reuse of EITI data to prototype innovative solutions aimed at accelerating the energy transition.
- Data For Good: In 2022 OKF delivered 7 trainings for governments and civic organisations (such as the Red Cross or Medecins Sans Frontières) aimed at building their capacity in making use of geodata in their operations. All of these trainings followed the open learning content we published in 2021 and our 2-step training format, combining 2 days of interactive learning sessions followed by 5 weeks of mentoring.

United Nations Refugee Agency (UNHCR)

This year we continued our alliance with the United Nations by further developing and enhancing the RIDL application for the UN Refugees Agency. RIDL (Raw Internal Data Library) is the platform UNHCR uses to centralise and secure all refugee and operational data used by their staff. This repository built on CKAN ensures their team is able to share and document sensitive data comprehensively, as well as make it available externally for operational partners.

Highlights from our collaborations

OPEN DATA DAY 2022

The twelfth Open Data Day took place on Saturday, 5th March 2022 with organisations across the world organising over 153 registered events to celebrate, promote and spread the use of open data. We supported 14 events; 10 open data events (with a grant of USD 750 each) and 4 events (with a grant of USD 1000 each) for the "Ocean data for a thriving planet" category. Organisations from Madagascar, Bolivia, Botswana, Nigeria, Ecuador, Burkina Faso, Liberia, Tanzania, Brasil, Sweden, Argentina, Indonesia, and India were supported to host events and activities. The small grants program was supported by Microsoft and Builder Bridge.

BARCELONA SUMMIT

In May 2022, we partnered with The Center for Digital and Democratic Innovation / Open Canòdrom to host a one-day Open Knowledge Symposium in Barcelona, Spain. Collaborators from more than fifteen different nationalities and backgrounds met to exchange with different digital communities and validate a re-examined open agenda prepared to face the upcoming challenges, which reflected the past, present and future of our movement. The majority of staff and representatives from the Board and Network attended the meeting, committing to a joint agenda in the future.

CKAN

2022 saw increased involvement from OKF in the maintenance and development of the CKAN project. Our own Patricio del Boca became an official member of the CKAN Tech Team, and several OKF developers are active contributors to both CKAN itself and some of its more popular extensions. OKF helped shape what will be the next major release of CKAN, 2.10, contributing major features and managing incoming contributions. We have also been actively involved in the process to define what CKAN 3.0 will look like and have continued our work to strengthen the CKAN community.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Going concern

Each year the CEO and Director of Operations and Finance (DOF) propose a budget to the board, for the execution of the mission and vision of the company.

The budget is based on both operational costs (e.g. IT infrastructure, insurance, annual audit, salaries, HR and personnel) and programmatic costs for specific impact areas.

Every quarter the CEO and DOF report to the board the status of the Fundraising achievements and any new contracts that have been secured, as well as updated Financials and any risks associated with the current climate ensuring that the Board has total oversight to enhance decision-making.

The board of Directors are confident that OKFN is a going concern with secured equity and reserves.

Directors' responsibilities statement

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- 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 Company will continue in business.

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

Principal activity

The principal activity of the company in the period under review was that of building open source tools and networks around open data and open knowledge.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Associated companies

Open Knowledge Foundation owns 34.13% (2021: 34.13%) of the share capital of Viderum Inc., trading as Datopian, a company incorporated in Delaware, United States.

Directors

The directors who served throughout the year were:

Vanessa Barnett
Irina Bolychevsky
Jarmo Eskelinen
Timothy Hubbard
Helen King-Turvey
John West

Disclosure of information to auditor

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditor is unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditor is aware of that information.

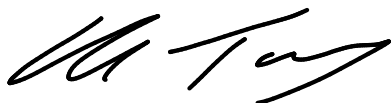
Auditor

The auditor, Buzzacott LLP, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

Small companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board and signed on its behalf.



Helen King-Turvey
Director

Date: **September 4, 2023**

OPEN KNOWLEDGE FOUNDATION
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF OPEN KNOWLEDGE FOUNDATION

Opinion

We have audited the financial statements of Open Knowledge Foundation (the 'Company') for the year ended 31 December 2022, which comprise the Income and expenditure account, the Balance Sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 Company's affairs as at 31 December 2022 and of its loss 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 Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note to the financial statements, 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 directors' 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 Company's ability to continue as a going concern for a period of at least twelve 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.

OPEN KNOWLEDGE FOUNDATION
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF OPEN KNOWLEDGE FOUNDATION
(CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditor's Report thereon. The directors are responsible for the other information contained within the Annual Report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 matters prescribed by the Companies Act 2006

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

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 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
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' Report and from the requirement to prepare a Strategic Report.

OPEN KNOWLEDGE FOUNDATION
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF OPEN KNOWLEDGE FOUNDATION
(CONTINUED)

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement set out on page 3, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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:

- We obtained an understanding of the legal and regulatory frameworks applicable to the company and the sector in which it operates. We determined that the following laws and regulations were most significant: Financial Reporting Standard 102 (FRS 102) and the Companies Act 2006.
- We understood how the company is complying with those legal and regulatory frameworks by making enquiries of management and those responsible for legal and compliance procedures. We corroborated our enquiries through our review of Board minutes.
- We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
 - Identifying and assessing the design effectiveness of controls in place to prevent and detect fraud;
 - Challenging assumptions and judgements made by management in its significant accounting estimates;
 - Identifying and testing journal entries; and
 - Assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the relevant financial statement item to which they relate.

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. This description forms part of our Auditor's Report.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF OPEN KNOWLEDGE FOUNDATION
(CONTINUED)

Use of our report

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.



Edward Finch (Senior Statutory Auditor)
for and on behalf of
Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

Date: 29 September 2023

OPEN KNOWLEDGE FOUNDATION
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INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 £	2021 £
Turnover	4	937,413	1,424,267
Cost of sales		(446,707)	(763,331)
Gross profit		490,706	660,936
Administrative expenses		(601,934)	(298,420)
Other operating income		2,359	35,011
Operating (loss)/profit	5	(108,869)	397,527
Interest receivable and similar income		56	37
(Loss)/profit before tax		(108,813)	397,564
Tax on (loss)/profit	7	22,904	(77,000)
(Loss)/profit for the financial year		(85,909)	320,564

There was no other comprehensive income for 2022 (2021:£NIL).

The notes on pages 11 to 16 form part of these financial statements.

OPEN KNOWLEDGE FOUNDATION
(A Company Limited by Guarantee)
REGISTERED NUMBER: 05133759

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Investments	8	277	277
		<u>277</u>	<u>277</u>
Current assets			
Debtors: amounts falling due within one year	9	178,398	208,698
Cast at bank and in hand		938,535	1,204,029
		<u>1,116,933</u>	<u>1,412,727</u>
Creditors: amounts falling due within one year	10	(119,457)	(329,341)
Net current assets		<u>997,476</u>	<u>1,083,386</u>
Total assets less current liabilities		<u>997,753</u>	<u>1,083,663</u>
Net assets		<u><u>997,753</u></u>	<u><u>1,083,663</u></u>
Capital and reserves			
Other reserves		200,000	200,000
Profit and loss account		797,753	883,663
		<u>997,753</u>	<u>1,083,663</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:



Helen King-Turvey
Director

Date: September 4, 2023

The notes on pages 11 to 16 form part of these financial statements.

OPEN KNOWLEDGE FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

The Company is a private company, incorporated in England and Wales, limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the Company in the event of liquidation.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The financial statements are prepared in sterling and are rounded to the nearest pound.

The following principal accounting policies have been applied:

2.2 Assessment of going concern

The directors have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The directors have made this assessment in respect of a period of one year from the date of approval of these financial statements.

The directors of the company have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. The directors are of the opinion that the Company will have sufficient resources to meet its liabilities as they fall due.

2.3 Statement of cash flows

The financial statements do not include a statement of cash flows because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under FRS 102 Section 1A.

2.4 Foreign currency translation

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transactions. Exchange differences are taken into account in arriving at the surplus for the period.

OPEN KNOWLEDGE FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.5 Income

Income comprises grant income and amounts receivable in respect of services provided. Income is stated net of VAT where applicable.

Income from contracts and project related grants is recognised as work progresses and income from grants not linked to projects is accounted for when it becomes receivable.

Income is deferred when the company receives income in one accounting period that is specifically provided to fund work to be carried out in subsequent accounting periods. Accrued income comprises income relating to work undertaken in the current year, which will not be invoiced until after the balance sheet date.

2.6 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the company to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and excludes recoverable VAT. Expenditure comprises the direct costs associated with the delivery of the Company's services as well as general administrative support costs.

2.7 Taxation

UK corporation tax is payable on the Company's taxable profits for the year, if any. A provision is made in these accounts based on the company's estimate of this liability at the date of approving these accounts.

2.8 Deferred taxation

Deferred taxation is recognised in respect of material timing differences that have originated but not reversed at the balance sheet date.

2.9 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

2.10 Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

2.11 Creditors

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

3. Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the financial statements the directors are required to make judgements and estimates.

The key estimate and judgement used in preparing these financial statements is the stage of completion of projects and grant-funded work, which is used to determine the recognition of income and expenditure for these projects

4. Turnover

Turnover and the surplus on ordinary activities before taxation arise solely from the company's principal activity.

5. Operating surplus

The operating surplus is stated after charging:

	2022 £	2021 £
Exchange differences	(9,647)	3,396

6. Employees

The average monthly number of employees, including directors, during the year was 2 (2021 - 4).

7. Taxation

	2022 £	2021 £
Corporation tax		
Current tax on profits for the year	(22,904)	77,000
	(22,904)	77,000
Total current tax	(22,904)	77,000

Factors affecting tax charge for the year

There were no factors that affected the tax charge for the year which has been calculated on the profits on ordinary activities before tax at the standard rate of corporation tax in the UK of 19% (2021 - 19%).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

7. Taxation (continued)

Factors that may affect future tax charges

There were no factors that may affect future tax charges.

8. Fixed asset investments

	Investments in associates £
Cost or valuation	
At 1 January 2022	277
At 31 December 2022	<u>277</u>

9. Debtors

	2022 £	2021 £
Trade debtors	134,113	203,241
Other debtors	21,184	-
Prepayments and accrued income	23,101	5,457
	<u>178,398</u>	<u>208,698</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

10. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	61,754	38,446
Amounts owed to associates	-	4,851
Corporation tax	-	77,001
Other taxation and social security	23,174	13,851
Other creditors	3,364	1,177
Accruals and deferred income	31,165	194,015
	119,457	329,341

Deferred income

	2022	2021
	£	£
Balance brought forward at 1 January	164,090	335,521
Receipts deferred in the period	13,304	164,090
Amounts released from previous period	(164,090)	(335,521)
Balance carried forward at 31 December	13,304	164,090

Deferred income relates to project income received for work that had not been completed at this balance sheet date. All work is scheduled for completion in the following year.

11. Reserves

	2022	2021
	£	£
At 1 January	1,083,662	763,098
(Loss)/ profit for the year	(107,093)	320,564
At 31 December	976,569	1,083,662

12. Company status

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

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NOTES TO THE FINANCIAL STATEMENTS
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13. Related party transactions

During the prior year, the company purchased services from Viderum Inc., trading as Datopian, an associated undertaking of the company, amounting to £24,121 (2021: £181,790). At 31 December 2022 £- was payable to Viderum Inc (2021: £4,951).

During the year, the company provided consultancy services to Viderum Inc., trading as Datopian, an associated undertaking of the company, amounting to £- (2021: £8,543). At 31 December 2022, £- was receivable from Viderum Inc (2021: £-).

14. Controlling party

The company was under the control of the members, who are the Directors of the company.