



# **WIKIMEDIA** **UK**

**Annual Report and Financial Statements**

**For the Year Ended 31 January 2025**

**Company Number: 06741827**  
**Charity Registered in England and Wales Number: 1144513**

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# Wikimedia UK

## Reference and Administrative Details For the Year Ended 31 January 2025

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

A Ashby (Treasurer)  
C Ball (Chair of Community Development Committee)  
A Beidas (Chair of Audit and Risk Committee)  
M Cruickshank  
S Fox  
S Ramachandran  
A Russell  
A Sen  
M Westin  
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 2025

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It is my pleasure to introduce Wikimedia UK's Annual Report and Accounts for 2024/25. As Treasurer, Vice Chair of the charity, and currently interim Chair of the Board, I believe that this report offers a clear and comprehensive overview of the charity's achievements over the past financial year, alongside a robust financial position. For a deeper dive into our projects, programmes and other charitable activities, we encourage readers to explore our digital Strategic Report, which complements the statutory accounts with case studies, programme insights, and multimedia content from the final year of our 2022–2025 strategic framework.

Thank you to my fellow trustees, who continue to devote their time and expertise to help support the work of the executive and the wider staff team. In particular, on behalf of the whole charity I would like to thank Monisha Shah, who stepped down from her role as Chair of the Board in June 2025 after serving four years. Monisha's calm, steady guidance, strategic insights, and significant governance expertise helped to cement Wikimedia UK's reputation as a credible, dynamic and mission-focused charity with excellent governance practices. I know she will be much missed.

We also extend our thanks to Sangeet Bhullar, who retired from the Board in January 2025 after six years as a trustee. Sangeet brought her thoughtful, reflective perspective to a wide range of issues at Wikimedia UK but was particularly valuable for her insights into our information literacy programmes, as she founded and runs a non-profit company dedicated to empowering young people, families and educators to thrive in a digitally connected world.

This is also an opportunity to note new board appointments, and formally welcome new trustees to the board. At our September 2024 AGM, Caroline Ball was re-elected for a second term, and we welcomed two new trustees: Andrew Russell, who brings expertise in public affairs, and Monica Westin, a Wikimedian with a strong background in the open knowledge sector. We're grateful to all candidates who stood for election and look forward to working with our new colleagues.

I'm also delighted to welcome our incoming Chair, Lucy Yu, who joins the Board in September 2025 following an open and competitive recruitment process. As founder and CEO of the Centre for Net Zero, and the UK government's Clean Energy AI Champion, Lucy brings valuable experience in organisational leadership, open data, public policy, and emerging technologies - all highly relevant to Wikimedia UK's future direction.

Now coming up to my second year on the Board of Trustees, I continue to be impressed by the scale, diversity and innovation of the work delivered by Wikimedia UK's staff and volunteers, in partnership with a very wide range of organisations in the education, cultural heritage and other sectors. With Wikimedians in Residence at institutions such as the University of Edinburgh, Global Systems Institute at the University of Exeter, Khalili Foundation, University of Leeds, National Institute for Health Research and the National Library of Wales, the reach and impact of the organisation is further strengthened. My sincere thanks to all volunteers, staff, Wikimedians in Residence, and partners for your support of our programme. I would also like to thank our donors and funders, without whom this work would not be possible.

**Alex Ashby, Chair of the Board of Trustees**

# Wikimedia UK

## Message from the Chief Executive For the Year Ended 31 January 2025

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Welcome to Wikimedia UK's Annual Report and Accounts for 2024/25. Looking back on our activities during the financial year, I'm very proud of everything that the charity has achieved and the impact that we have created. This is only possible because of the dedication and expertise of staff, partners, trustees, volunteers and other contributors, and I add my own thanks to this remarkable community to those of Alex Ashby, above. I would also like to thank the Wikimedia Foundation for their continued support of Wikimedia UK, not only through a multi-year grant and other project funding but as a thought partner, sounding board and ally.

I have been reminded again and again over the past year just how unique Wikimedia's community is in its ethos, approach, and tireless commitment to open knowledge. It is also resilient; a quality that is going to prove vital over the next few years. If you are reading this Report, you probably care deeply about how information is being weaponised all over the world. The erosion of trust in information, the curtailment of privacy and free expression, and the rise of authoritarianism is the antithesis of what Wikimedia stands for as a movement. Wikimedia UK remains committed to the ideal of a world in which every single human being can freely share in the sum of all knowledge, and believes that the UK community can play an important role in realising that global vision.

This Report covers the final year of our 2022 - 2025 strategy. 2024 was therefore a year of reflection and deliberation for Wikimedia UK, as we worked together to create a new strategic framework for 2025 to 2030. Whilst the strategy remains grounded in our long term vision of a more informed, democratic and equitable society through open knowledge, it calls for a step change in our work with secondary schools. The new strategy foregrounds our role in supporting and advocating for a healthy information ecosystem, underpinned by high levels of information literacy and civic engagement, and supported by policy measures that protect rather than undermine public interest platforms and provide appropriate regulation for emerging technologies. There is also a renewed focus on the recruitment, development and engagement of contributors, including users with extended rights on the Wikimedia projects.

I would like to take this opportunity to thank our outgoing Chair, Monisha Shah, for her wise counsel and support over the past four years. Warm thanks are also due to Alex Ashby—already serving as the charity's Treasurer and Vice Chair—for stepping into the Chair role on an interim basis while we recruited Monisha's successor. Finally, I would like to welcome Lucy Yu, who joins Wikimedia UK as our new Chair at an exciting time, as we reflect on a period of sustained growth in the charity's income, impact and profile, and look forward to delivering our ambitious new strategy.

**Lucy Crompton-Reid, Chief Executive**

# Wikimedia UK

## Trustee Directors' Report

For the Year Ended 31 January 2025

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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 2025, 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 (resigned 1 October 2024)
- A Ashby
- C Ball
- A Beidas
- Dr H K Bhullar (resigned 31 December 2024)
- M Cruickshank
- S Fox
- S Ramachandran
- A Russell (appointed 21 September 2024)
- A Sen (appointed 10 June 2025)
- M Shah (resigned 1 July 2025)
- R Ward (resigned 1 October 2024)
- M Westin (appointed 21 September 2024)
- V Wineman

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 two board committees that meet quarterly—Audit and Risk, and Community Development—with a standing Governance Committee which meets as needed. All the subcommittees are governed by formal charters and 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.

2024/25 represented the final 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 2024 - 2025. For more case studies, videos and other evidence of our work, reach and impact you may want to view the digital-only Strategic Report.

### **Key Metrics achieved in 2024/25:**

- 917 new editors trained
- 8269 participants in our programme
- 379 lead volunteers/community organisers
- Over 3 million articles improved on Wikipedia
- Over 150,000 images added to Wikimedia Commons
- Nearly 20 million items added or improved on Wikidata
- Over a billion image and article views
- Articles created and improved in 38 languages
- 39 policy interactions leading to 6 policy changes
- Over 26,000 volunteer hours
- 115 strategic partnerships
- Total social media audience of 124k

### **Strategic Theme 1: Knowledge Equity**

The charity delivered a wide range of activities under the Knowledge Equity umbrella in 2024, including conferences and events such as Celtic Knot 2024—organised in partnership with Wikimedia Community Ireland, who welcomed Wikimedia's minority languages community to Waterford—and co-created projects such as our new partnership with the Heritage Lab, a digital platform for South Asian art and culture.

We built on our previous report on barriers to engagement for smaller heritage organisations by commissioning research into Wikimedia UK's existing outreach to minority groups. The research included recommendations on how we can reduce barriers to working with us in future, and is informing practice across the staff team. Learning from other organisations is also informing our approach, including initiatives such as re:shape at Wikimedia Deutschland, and our involvement as a community catalyst in Museum Galleries Scotland's 'Delivering Change' programme.

As part of our overall evaluation framework for 2022 - 2025 we set ourselves some key questions in relation to Wikimedia UK's three strategic themes. In early 2025, we commissioned an external evaluation consultant, Tina Puryear, to consider the extent to which we had answered these questions, and achieved our strategic aims and objectives for the three year period 2022 - 2025.

Quoting directly from Tina Puryear's report, "Wikimedia UK has contributed to the global Wikimedia movement's goal of achieving knowledge equity. Their contributions are twofold. First, Wikimedia UK has delivered many effective programmes that resulted in improved reliability and the creation of new information and knowledge which represent minoritised groups or content. Wikimedia UK has also grown their reputation as a thought leader, with more invitations to not just participate but to partner in advocacy and influencing initiatives relating to knowledge equity."

Wikimedia UK, Tina goes on to say, "understands that contributing to change externally requires creating change internally. Their core values of equity, diversity and inclusion informs Wikimedia UK's programmatic focus as well as their approach to work. Wikimedia UK proactively researches and evidences knowledge inequities and does their own reflections on decolonising and addressing systemic and systematic biases

within their organisation. They are committed to learning and embedding ethical approaches to the work, most especially when working in partnership with individuals and groups from minoritised communities, so as to not perpetuate systemic biases nor replicate the extractive approaches that are too frequently employed when there is a power imbalance between knowledge holders and knowledge gatekeepers."

### **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.

The qualitative evaluation question we asked ourselves in relation to our second strategic theme was to what extent did Wikimedia UK build information literacy, and support the creation of an empowered civil society in the UK? Tina Puryear reflected that "Wikimedia UK embeds information literacy throughout all of its programming and influencing work, recognising its importance in further empowering new and diverse content/knowledge creators for their knowledge equity work as well as its importance in and of itself as a key element to support an equitable and democratic information ecosystem. Wikimedia UK has well established information literacy programmes for higher education/universities. There is evidence that these programmes result in improved information literacy skills and awareness for the participants. They are growing this work, expanding into secondary education and further into new organisations, institutions and community groups. A key part of this will be building on the already strong Wikimedia UK advocacy efforts to raise awareness of the importance of literacy skills. These efforts will take time but will expand the contribution Wikimedia UK makes to empowering civil society in the UK."

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

This was a new theme for Wikimedia UK in our 2022 - 2025 strategy, in recognition of the accelerating climate crisis and Wikimedia's critical role in providing up-to-date, accurate and unbiased information about climate change and ecological decline. Our flagship project within this programme is our ongoing partnership with the Global Systems Institute (GSI) at the University of Exeter. Launching in Autumn 2022, we are now in the third year of this residency, with millions of views of climate-related content that has been added or improved through this partnership.

The qualitative evaluation question that we posed for ourselves relating to this area of our work, was how can Wikimedia UK have the strongest impact in terms of climate and other topics of impact? In her independent evaluation of our programmes, Tina Puryear found that Wikimedia UK could have the strongest impact by "continuing their ethical and collaborative approach to knowledge holders' co-production of open information and knowledge of climate and other topics of impact. Their current models of working in the knowledge equity and information literacy programmes are effective at increasing skills, at raising awareness and empowering underrepresented groups to create and improve content. These approaches and models also enable Wikimedia UK to be adaptive and responsive to the needs and priorities of communities and groups they work with. They've been able to demonstrate the power of these approaches with the Climate Residency and should be able to scale this approach going forward."

## **Strategic Pillars**

Our five strategic pillars underpin and support all of our work. During 2024/25 we strengthened all of these pillars, with key highlights and achievements shared below.

### Equity, diversity and inclusion embedded across the organisation

Alongside the strides we are making towards knowledge equity in our programmatic work, during 2024 Wikimedia UK continued to diversify the staff team and board of trustees, explore new approaches to inclusion, and embed equity into all of our policies and practices.

### A thriving national and international community

Wikimedia UK continues to innovate in its work with the volunteer community, with a number of new initiatives developed during 2024, including mini wikis, and the Sandbox Sessions (launched in 2025). Managing the Volunteer Supporters Network in partnership with Wikimedia Argentina is also an important way in which we contribute to a thriving international community, along with extensive participation in peer networks and knowledge sharing events and initiatives.

### Public profile and recognition of the organisation and Wikimedia projects

Wikimedia UK's profile within our target sectors and audiences and the wider general public continues to grow. This is achieved through a range of communications, outreach and advocacy activities, including proactive social media engagement; externally-facing publications (in 2024 this included an updated Education case studies booklet in partnership with the University of Edinburgh, and the launch of the GLAM-E Lab Toolkit); and contribution to thought leadership spaces, such as our contribution of an article about the Wikipedia community to the prestigious RSA Journal.

### A positive legislative environment for open knowledge in the UK

The charity contributes to public policy consultations and fora on a wide range of issues that affect open knowledge and the overall health of the information ecosystem. Media and information literacy and the responsible use of AI are both key issues for us, and during the year we contributed to a number of consultations run by government departments or related bodies such as Ofcom. We remain deeply concerned about the impact of the Online Safety Act (OSA) on open access to information. Towards the end of the year we were once again engaged in advocating on behalf of Wikipedia and other public interest websites, as the government's proposed Categorisation Thresholds for the OSA were presented in Parliament.

### Organisational resilience and sustainability

As evidenced by our financial statements, Wikimedia UK continues to diversify funding and grow income year on year. Taking into account gifts in Kind as well as other funding, donations and earned income, the Wikimedia Foundation's annual grant—whilst growing at a higher rate than inflation for the past few years—now represents just a third of our overall revenue for the financial year. This is the lowest it has ever been, as a proportion of our turnover. In Autumn 2024, the Wikimedia Foundation's Regional Funds Committee for North West Europe awarded us a three year grant covering the period 1st February 2025 to 31st January 2028. This is our first three year grant from the Foundation and will enable longer term planning and sustainability for the charity.

## **Volunteer and Community Support**

"Wikimedia is built on inclusivity and celebrating diversity" Community Leaders Survey, 2024/25

Supporting volunteers and developing the Wikimedia UK community is at the heart of all of our work. Over the past few years we have invested in the creation of a permanent Community and Outreach Coordinator and also prioritised strategic responsibility for volunteer engagement within the responsibilities of the Programme Manager posts created in 2023. We have established a Community Development Committee as a subcommittee of the Board of Trustees and built community consultation into our strategic development as an organisation.

During 2024, Wikimedia UK held an online Community Celebration Event, with lightning talks given by members of the community and a Wikimedian of the Year awards ceremony to recognise and celebrate the work of volunteers and partners. We also focused training efforts on a CPD model of training with a range of workshops being offered (online and in-person) and held an in-person meet-up for Wikimedians in Residence in Leeds. As noted elsewhere in this Report, Wikimedia UK is leading the international Volunteer Supporters Network, in partnership with Wikimedia Argentina.

Wikimedia UK runs an annual Community Leaders survey which is sent to a targeted group of lead volunteers and Wikimedia champions within partner institutions. The survey is a key tool for us to gather feedback on how we are supporting volunteers and partners and what we could improve. In analysing the results of the most recent survey (run in February 2025) we were pleased to note that 95% of volunteers reported feeling appreciated and supported by Wikimedia UK, with 87% of staff at partner organisations feeling supported by Wikimedia UK staff. Similar to last year, 94% of respondents said they would be likely to continue engaging or volunteering with Wikimedia UK.

88% of respondents would recommend Wikimedia UK as a place to volunteer, with the remaining 12% feeling neutral. Respondents reported that the things they liked most about volunteering are; building connections and being part of a community of like-minded people, learning new things, seeing the impact of their volunteering and enthusing new editors.

Of particular note in this year's survey were responses to a question about whether participation in Wikimedia UK activities has encouraged people to take part in other non-wiki activities, such as community organising, campaigning or other volunteer roles. Responses to this question included the following examples, which really illustrate how volunteering with Wikimedia UK can support other forms of civic engagement:

"As a result of my project I've been invited to write a book chapter on feminist library practices"

"I volunteer for another charity as well and find the two volunteer roles complement each other so well - tech and people!"

"As a fundraising officer for a different charity I've secured grants and founded a new charity. I don't think I would have had the skills or confidence to do this before working with WMUK"

"I have now started volunteering in political campaigns that I support"

Whilst the sample size from the survey is fairly small, it's worth noting some of the key demographics collated. This year, more men responded (56%) and there was no representation from non-binary or trans people. The majority (two thirds) of respondents were aged between 35 - 54, with younger and older people also represented. 80% of respondents are from a White background, which is slightly lower than last year (83%). As in previous years, the vast majority (94%) of respondents have a degree or a higher qualification. This high level of education is also seen in the staff and Board of Trustees, although there are no formal education requirements for any staff, board or volunteer roles at Wikimedia UK.

Against a national average of around 23%, a third of community leaders are disabled; although this is a lower proportion than last year's respondents. We asked an additional question this year specifically about neurodiversity, with 60% of respondents saying they were not neurodivergent, 20% were not sure and 7% responded positively.

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 was the final year of our three year strategy for 2022 - 2025. I'm very proud of what we achieved during the whole three year period, not just the last financial year. As highlighted earlier in this Report, we commissioned an external evaluation consultant, Tina Puryear, to look at what we had achieved between 1st February 2022 and 31st January 2025 and the extent to which we had met our strategic objectives. Tina's work was invaluable in highlighting the progress we are making towards our long term outcomes, as well as helping us to think about future approaches to monitoring and evaluation.

During 2024, we spent considerable time developing our new strategic framework. Through extensive staff, board and community discussions—including analysing the external landscape at a national and international level, and making a set of assumptions about how things will unfold in the next few years—we agreed to focus on the following strategic aims from 2025 to 2030:

**Strategic Aim 1:** Hold equity, diversity and inclusion at the heart of the organisation and our charitable activities, increasing the involvement and representation of the global majority and other minoritised groups and subjects.

**Strategic Aim 2:** Develop and diversify the UK community of contributors, volunteers and community leaders; recruiting new editors, celebrating and amplifying the work of longstanding contributors, and supporting effective project governance.

**Strategic Aim 3:** Increase free, verified and open access to knowledge and information about the climate crisis and other important topics, by delivering impactful projects with relevant partners, and advocating for the release of content.

**Strategic Aim 4:** Support the public's ability to make informed decisions about critical issues by developing information literacy skills, promoting digital citizenship, advocating for the responsible use of AI, and campaigning for public policy measures that support and sustain a healthy information ecosystem.

**Strategic Aim 5:** Make a significant contribution to the overall Wikimedia ecosystem and the delivery of the Wikimedia 2030 strategy through international support, collaboration, leadership and innovation.

**Strategic Aim 6:** Elevate Wikimedia UK's influence and impact by communicating its work to a wide range of audiences; building visibility and profile and demonstrating thought leadership through our media activities, campaigns, research, publications and speaking engagements.

Many of our objectives and planned activities for the first year of the strategy build on past successes and established relationships. However the strategy for 2025 - 2030 is also predicated on a step change in our work in secondary schools, reflecting a long standing ambition for the Board of Trustees and the executive at Wikimedia UK. The strategy also includes a stronger focus on Topics for Impact, incorporating our existing work in climate information as well as other priority areas for sharing knowledge, such as health, human rights and democracy.

This evolution of our strategic priorities necessitated a review of our organisation in late 2024, with a staff restructure in 2025 to ensure that we are well placed to deliver on our ambitious new strategy. While change is never easy, these decisions have been made to strengthen the charity for the future. We are entering this new strategic period with clarity of purpose, a renewed focus on our core values, and an inspiring set of goals that reflect the scale of the challenges, and opportunities, ahead.

## **Fundraising**

A third (34%) of Wikimedia UK's funding comes from an unrestricted grant from the Wikimedia Foundation. The majority of the remainder of our cash income is raised through individual donations; either by direct debit, or through platforms such as Revolut and Benevity. These kinds of donations represent a significant and growing proportion of our income. Occasionally, we receive substantial legacy gifts from the estates of our late supporters. We also record gifts in kind, the majority of which are related to our institutional partners' expenditure on Wikimedians in Residence.

Our annual unrestricted grant from the Wikimedia Foundation in 2024/25 was £442,000. This was the second year of a two year grant secured for 2023 - 2025. Our income from small donations (any gift under £1,000) was £246,989, exceeding our budget of £237,000 by 4%. We also received £10,000 in major donor income (individual donations of £1,000 or more) although this was below our £25,000 target. We secured £33,791 in Gift Aid claims, which was just 3.4% shy of our £35,000 target.

Wikimedia UK received three legacy gifts in 2024/25 and the total income from those was £237,622. This includes a substantial legacy from the Salmon estate, a figure which is estimated at £167,337 and which needs to be recognised in the Statutory Accounts for 2024/25 although the legacy has not yet been received by the charity. The Trustees have approved that this generous donation will be put into a designated fund to deliver increased activities over the next few years that support our strategy and growth.

Early in the 2024/25 financial year, we faced some challenges transitioning to our new CRM system, stemming from erratic integration of systems and modules and general poor support from our provider. Some of the CRM issues have since been resolved and the team has also managed to develop some workarounds for key activities.

We commissioned Fireside Fundraising, an external consultancy that specialises in developing organisational storytelling for charities to help us:

- Create a compelling organisational narrative that articulates what we do and engages people emotionally as well as logically, inspiring them to take action.
- Develop a storytelling culture across teams/the organisation
- Confidently engage supporters and donors and secure fruitful partnerships.

The sector-wide challenge of shrinking Trusts and Foundations grant funding due to overwhelming demand and funders regularly changing their priorities was a major obstacle to success for us in 2024/25. To mitigate these challenges, the fundraising team continues to work towards sharpening our cases for support, tightening collaboration with Programmes and the wider team and exploring alternative funding sources.

We introduced Corporate Partnerships as a new strand to diversify our income streams. To equip the team appropriately and bolster our internal capacity in this area, we engaged Fireside consultants again. This resulted in some tailored Corporate Partnership workshops which involved senior management and trustees. An internal policy was developed from this and approved by the Board. Our fundraising team is now in the early stages of implementing the new strategy.

Our first Google Ads campaign launched on 6 January 2025, leveraging the Google Ads grant facility that we secured in Q3 of 2024/25. Since launch, Google search is now the top source of traffic to key landing pages on our website in line with our strategic goal of attracting new audiences. These activities contributed to the significant boost in our online donations in Q4 and follow up campaigns will aim to convert more new visitors into donors.

We engaged the family of a deceased following confirmation of a gift to Wikimedia UK in January 2025. They kindly granted us permission to publish a tribute and message of thanks which was published on our website. To strengthen our strategy and encourage more future giving in this area, we have updated our online legacy giving content and partnered with Farewill, one of the largest will writing companies in the U.K.

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, 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 2024/25 financial year.

## **Finances and Risk**

In December 2023, the board of trustees agreed to a breakeven annual budget for 2024/25. Total income for the year came to £1,269,305, compared to £1,095,569 the previous year, with a large surplus of £239,959 generated following a generous legacy donation at the end of the financial year. Of the total income, unrestricted income of £995,291 was 32.7% higher than the previous year (2024: Unrestricted: £750,135), as most income streams improved.

Expenditure on fundraising decreased to £53,814 (2024: £69,491), and charitable spend on projects was £975,532 (2024: £1,060,935). Restricted income from charitable activities and charitable expenditure on projects included £169,690 (2024: £167,340) of gifts-in-kind.

Wikimedia UK ended the financial year 2024/25 with a significant surplus of £256,316 on unrestricted funds (2024: £1,287), of which £166,071 was moved to a Designated Fund. The additional income raised during the year, particularly the Legacy income received at the end of the financial year—which substantially exceeded the budget—contributed significantly to this surplus which has strengthened our unrestricted reserves by £90,245. There was some additional spend in the £14,900 Designated Fund, with plans to spend the remainder of this during 2025/26. Total reserves, including unrestricted, designated and restricted, increased from £405,567 to £645,526 due to the increase in unrestricted reserves.

The approved budget for 2025/26 has projected expenditure of £1,074,771 and forecast income of £1,038,130. The difference between these figures represents estimated restricted funds brought forward, which we are anticipating spending down fully during the year as well as a £10k predicted deficit in unrestricted spending, which the team fully intends to reduce over 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.

<b>Summarised SoFa</b>	<b>2024/25</b>			<b>2023/24</b>		
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total Funds</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total Funds</b>
	£	£	£	£	£	£
Total Income	995,291	274,014	1,269,305	750,135	345,434	1,095,569
Fundraising	53,814	0	53,814	17,700	0	17,700
Project Spend	687,267	288,265	975,532	747,193	365,533	1,112,726
Funds Transfer	2,106	-2,106	0	16,045	-16,045	0
Net Surplus / Deficit	256,316	-16,357	239,959	1,287	-36,144	-34,857

At the start of 2025, we agreed to base our reserves on four to six months of operating costs, given our limited liabilities. This is a range of £260,000 to £390,000. Our free reserves (excluding fixed assets and designated funds) at 1<sup>st</sup> February 2025, are £438,157

## 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 assessment of the perceived likelihood of the risk materialising along with the possible reputational and financial impact. An updated register is shared and discussed with the Audit and Risk Committee at every quarterly meeting, with key risks also discussed by the whole board on a regular basis.

At the start of the 2024/25 financial year, the most serious risks facing Wikimedia UK were:

- A reduction in the Wikimedia Foundation's income, and/or reputational damage to its profile or non-profit status, which impacts global fundraising and other activities
- The requirements of the Online Safety Bill are incompatible with Wikipedia's community governance model and principles of accessibility and privacy
- Damage to Wikimedia UK's public profile which impacts on fundraising and/or on our ability to develop successful partnerships

These risks were discussed in detail by ARC and the full board, with separate discussions taking place with Wikimedia Foundation staff to explore mitigation. At the time of writing, the first of these risks is perceived to have diminished; while the second is being actively challenged through the UK courts by the Wikimedia Foundation.

At the start of 2023/24, the most significant risk related to the Online Safety Act. This has been actively managed throughout the year, with more detail on our actions relating to this new legislation within the body of this report.

## **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.

**Wikimedia UK**  
Trustee Directors' Report  
For the Year Ended 31 January 2025

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

.....  
A Beidas – Chair of Audit and Risk Committee

**Opinion**

We have audited the financial statements of Wikimedia UK (the 'charitable company') for the year ended 31 January 2025, 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 2025 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, 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.

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 2025

	Notes	Unre- stricted £	Re-stricted £	Total 2025 £	Unre- stricted £	Re- stricted £	Total 2024 £
<b>Income:</b>							
Grants	2	425,428	104,324	<b>529,752</b>	410,000	178,094	<b>588,094</b>
Donations and legacies	3	528,443	-	<b>528,443</b>	310,183	-	<b>310,183</b>
Charitable activities	4	-	169,690	<b>169,690</b>	-	167,340	<b>167,340</b>
Investments	5	14,784	-	<b>14,784</b>	1,579	-	<b>1,579</b>
Other	6	26,636	-	<b>26,636</b>	28,373	-	<b>28,373</b>
<b>Total income</b>		<b>995,291</b>	<b>274,014</b>	<b>1,269,305</b>	<b>750,135</b>	<b>345,434</b>	<b>1,095,569</b>
<b>Expenditure:</b>							
Raising funds	7	53,814	-	<b>53,814</b>	29,491	40,000	<b>69,491</b>
Charitable activities	8	687,267	288,265	<b>975,532</b>	735,402	325,533	<b>1,060,935</b>
<b>Total expenditure</b>		<b>741,081</b>	<b>288,265</b>	<b>1,029,346</b>	<b>764,893</b>	<b>365,533</b>	<b>1,130,426</b>
<b>Net income / (expenditure) for the year</b>		254,210	(14,251)	239,959	(14,758)	(20,099)	(34,857)
Transfers between funds	17	2,106	(2,106)	-	16,045	(16,045)	-
<b>Net movement in funds for the year</b>		256,316	(16,357)	<b>239,959</b>	1,287	(36,144)	<b>(34,857)</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		373,816	31,751	<b>405,567</b>	372,529	67,895	<b>440,424</b>
<b>Total funds carried forward</b>		<b>630,132</b>	<b>15,394</b>	<b>645,526</b>	<b>373,816</b>	<b>31,751</b>	<b>405,567</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.

		2025	2024
		£	£
	Notes		
<b>Fixed assets</b>			
Tangible fixed assets	13	11,003	6,981
Investments	14	1	1
		11,004	6,982
<b>Current assets</b>			
Debtors	15	204,577	23,793
Cash at bank and in hand		505,358	911,075
Investments	14a	437,373	-
		1,147,308	934,868
<b>Liabilities:</b>			
Creditors falling due within one year	16	(512,786)	(536,283)
Net current assets		634,522	398,585
		645,526	405,567
<b>Total net assets</b>			
<b>The funds of the charity:</b>			
Restricted funds	17	15,394	31,751
Unrestricted funds	17	449,161	358,916
Designated funds	17	180,971	14,900
		645,526	405,567
<b>Total charity funds</b>			

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 Beidas  
Chair of Audit and Risk Committee

.....  
A Ashby  
Treasurer and Vice-Chair

**Wikimedia UK**  
**Statement of Cash Flows**  
For the Year Ended 31 January 2025

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	<b>Notes</b>	<b>Total 2025</b> £	<b>Total 2024</b> £
<b>Cash flows from operating activities</b>			
Net movements in funds for the year		239,959	(34,857)
Depreciation and amortisation	13	2,789	1,136
Finance income	5	(14,784)	(1,579)
		227,964	(35,300)
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	15	(180,784)	61,612
Increase/(decrease) in creditors	16	(23,497)	69,766
Net cash flow from operations		23,683	96,078
<b>Cash flows from investing activities</b>			
Interest received	5	14,784	1,579
Purchase of fixed assets	13	(6,811)	(2,269)
Purchase of investments	14	(437,374)	-
		(429,400)	(690)
		-	-
<b>Net increase/(decrease) in cash and cash equivalents</b>		(405,717)	95,388
Cash and cash equivalents at the beginning of the reporting period		911,075	815,687
<b>Cash and cash equivalents at the end of the reporting period</b>		505,358	911,075
<b>Cash &amp; Cash equivalents reconciliation:</b>			
Cash at bank		505,358	911,075
Total cash & cash equivalents at the end of the reporting period		505,358	911,075

## 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.

### 1.5 Volunteers

The trustees gratefully acknowledge the significant contribution made by volunteers who gave freely of their time 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**

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.

**Wikimedia UK**  
 Notes to the Financial Statements  
 For the Year Ended 31 January 2025

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**2. Grants**

	Unres- tricted funds	Res- tricted funds	2025	Unres- tricted funds	Res- tricted funds	2024
	£	£	Total £	£	£	Total £
Wikimedia Foundation 2023/24	-	-	-	410,000	-	410,000
Wikimedia Foundation 2024/25	425,428	-	425,428	-	-	-
Wikimedia Foundation -						
project grants	-	3,935	3,935	-	42,001	42,001
Wikimedia Cimmunity Ireland	-	18,113	18,113	-	-	-
University of Exeter	-	18,772	18,772	-	-	-
National Lottery Heritage Fund - Digital Fund	-	-	-	-	43,947	43,947
National Lottery Heritage Fund - Innovation Fund	-	-	-	-	24,755	24,755
Meliore Foundation	-	63,504	63,504	-	31,504	31,504
European Climate Fund	-	-	-	-	31,387	31,387
Culham St. Gabriel's Trust	-	-	-	-	4,500	4,500
	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>
	425,428	104,324	529,752	410,000	178,094	588,094

**3. Income from donations and legacies**

	Unrestricted funds	Restricted funds	2025 Total	Unrestricted funds	Restricted funds	2024 Total
	£	£	£	£	£	£
Major gifts	10,000	-	10,000	9,500	-	9,500
Other donations	247,030	-	247,030	235,055	-	235,055
Legacies	237,622	-	237,622	5,000	-	5,000
Gift aid - current year	33,791	-	33,791	18,392	-	18,392
Gift aid - back claim	-	-	-	42,236	-	42,236
	528,443	-	528,443	310,183	-	310,183

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**

	Unrestricted funds	Restricted funds	2025 Total	Unrestricted funds	Restricted funds	2024 Total
	£	£	£	£	£	£
<i>Gifts in kind</i>						
Wikimedian in Residence host costs:						
National Library of Wales	-	62,054	62,054	-	53,298	53,298
Edinburgh University	-	49,598	49,598	-	48,244	48,244
Khalili Collections	-	16,250	16,250	-	15,000	15,000
Leeds University	-	1,375	1,375	-	-	-
British Library	-	-	-	-	1,783	1,783
National Institute for Health Research	-	37,080	37,080	-	32,348	32,348
National Trust	-	3,333	3,333	-	16,667	16,667
	-	169,690	169,690	-	167,340	167,340

**5. Investment income**

	Unrestricted funds	Restricted funds	2025 Total	Unrestricted funds	Restricted funds	2024 Total
	£	£	£	£	£	£
Bank interest	14,784	-	14,784	1,579	-	1,579
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	14,784	-	14,784	1,579	-	1,579
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**6. Other income**

	Unrestricted funds	Restricted funds	2025 Total	Unrestricted funds	Restricted funds	2024 Total
	£	£	£	£	£	£
Training and consultancy	7,364	-	7,364	26,873	-	26,873
Miscellaneous	19,272	-	19,272	1,500	-	1,500
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	26,636	-	26,636	28,373	-	28,373
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**7. Expenditure on raising funds**

	Unrestricted funds	Restricted funds	2025 Total	Unrestricted funds	Restricted funds	2024 Total
	£	£	£	£	£	£
Costs of fundraising	13,140	-	13,140	29,491	-	29,491
Direct costs - staff	40,674	-	40,674	-	40,000	40,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	53,814	-	53,814	29,491	40,000	69,491
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**8. Expenditure on charitable activities**

	Unrestricted funds £	Restricted funds £	2025 Total £	Unrestricted funds £	Restricted funds £	2024 Total £
<b>Projects:</b>						
Volunteer and community support	7,801	5,910	13,711	12,315	88	12,403
Partnership programmes -						
core spend	17,823	8,830	26,653	16,805	21,181	37,986
NLHF - Connected Heritage	-	-	-	-	9,797	9,797
NLHF - Innovation Fund	-	-	-	-	15,947	15,947
ECF	-	-	-	-	15,249	15,249
Climate residency	-	12,460	12,460	-	-	-
Partnership programmes GIK	-	169,690	169,690	-	167,340	167,340
External Relations and Advocacy	9,125	-	9,125	26,186	-	26,186
International Working	7,075	-	7,075	3,766	-	3,766
	41,824	196,890	238,714	59,072	229,602	288,674
<b>Admin:</b>						
Staff - other costs	17,364	-	17,364	16,858	-	16,858
Premises	25,584	-	25,584	33,851	-	33,851
IT & Telephony	43,605	-	43,605	42,676	-	42,676
Office Costs	4,823	-	4,823	6,557	-	6,557
Governance	3,347	-	3,347	16,748	-	16,748
Audit & Accountancy	14,408	-	14,408	14,096	-	14,096
Membership	-	-	-	486	-	486
Professional fees	18,471	-	18,471	19,535	-	19,535
	127,602	-	127,602	150,807	-	150,807
Staff costs	517,841	91,375	609,216	525,523	95,931	621,454
	687,267	288,265	975,532	735,402	325,533	1,060,935

## 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 £	2025 Total £	Unre- stricted funds £	Re- stricted funds £	2024 Total £
National Library of Wales	-	62,054	62,054	-	53,298	53,298
Edinburgh University	-	49,598	49,598	-	48,244	48,244
Khalili Collections	-	16,250	16,250	-	15,000	15,000
British Library	-	-	-	-	1,783	1,783
National Institute for Health Research	-	37,080	37,080	-	32,348	32,348
Leeds university	-	1,375	1,375	-	-	-
National Trust	-	3,333	3,333	-	16,667	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	169,690	169,690	-	167,340	167,340
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

## 10. Financial commitments

At 31 January 2025 the charity was committed to making the following payments under non-cancellable operating leases:

	2025		2024	
	Land & buildings £	Other £	Land & buildings £	Other £
Operating lease which expire:				
Within one year	10,023	-	-	-
Within two and five years	-	-	-	-
More than five years	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	10,023	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>

**11. Employees and employment costs**

	<b>2025</b> £	<b>2024</b> £
<b>Staff costs during the year were:</b>		
Wages and salaries	559,884	571,914
Social security costs	59,762	54,743
Other pension costs	30,244	34,796
	<hr/>	<hr/>
	649,890	661,453
	<hr/>	<hr/>

**Number of employees**

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
Full time	9	10
Part time	5	6
	<hr/>	<hr/>
	14	16
	<hr/>	<hr/>

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 £30,244 (2024 - £34,796).

One employee earned between £90,000 - £100,000 during the year excluding pension contributions (2024: one employee earned between £90,000 - £100,000 excluding employer pension contributions).

No remuneration was paid to any directors during the year (2024 – none).

The charity reimbursed trustee expenses totalling £929 to three trustees during the year in respect of travel, accommodation, subsistence and conferences (2024 - £761 to three trustees).

The key management personnel of the charity comprise of the trustees, the Chief Executive Officer, the 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 £291,964 (2024: £291,621).

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

	2025	2024
	£	£
This is stated after charging:		
Depreciation	2,789	1,136
Operating leases- property rent	9,323	26,119
Auditors' remuneration- Audit fee	10,680	10,200
Auditors' remuneration- Accountancy & other	3,728	3,360
	<hr/>	<hr/>

**13. Tangible fixed assets**

	Computer Equipment £	Furniture and Fittings £	Leasehold improve- ments £	Total £
<b>Cost</b>				
At 1 February 2024	29,221	4,409	4,762	38,392
Additions	5,566	1,245	-	6,811
At 31 January 2025	<hr/>	<hr/>	<hr/>	<hr/>
	34,787	5,654	4,762	45,203
<b>Depreciation</b>				
At 1 February 2024	22,561	4,088	4,762	31,411
Charge for the year	2,443	346	-	2,789
At 31 January 2025	<hr/>	<hr/>	<hr/>	<hr/>
	25,004	4,434	4,762	34,200
<b>Net book value</b>				
At 31 January 2024	6,660	321	-	6,981
At 31 January 2025	<hr/>	<hr/>	<hr/>	<hr/>
	9,783	1,220	-	11,003

**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 (2024: £nil) and the balance sheet total was £1 (2024: £1).

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**14a. Investments**

	2025	2024
	£	£
Fixed rate cash held on deposit	437,373	-
Split as:	<hr/>	<hr/>
Current asset investment (due < 1 year)	437,373	-
	<hr/>	<hr/>
	437,373	-
	<hr/>	<hr/>

Investments are split in the statutory accounts based on maturity.

**15. Debtors**

	2025	2024
	£	£
Other debtors	27,815	4,783
Prepayments	9,426	12,122
Accrued income	167,336	6,888
	<hr/>	<hr/>
	204,577	23,793
	<hr/>	<hr/>

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

	<b>2025</b> £	<b>2024</b> £
Trade creditors	8,724	64,404
Accruals	13,864	13,390
Deferred income	463,660	442,000
Social security	14,555	14,286
Other creditors	8,597	1,747
Pension contributions	3,386	456
	<hr/>	<hr/>
	512,786	536,283
	<hr/>	<hr/>

**Reconciliation of deferred income**

Opening balance	442,000	410,000
Received during the year	463,660	442,000
Released during the year	(442,000)	(410,000)
	<hr/>	<hr/>
Closing balance	463,660	442,000
	<hr/>	<hr/>

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**

	<b>Balance at 1 February 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance at 31 January 2025</b>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	358,916	827,955	(739,816)	2,106	449,161
Designated funds:					
Project funding	14,900	-	(1,265)	-	13,635
D Salmon legacy	-	167,336	-	-	167,336
<b>Total unrestricted funds</b>	<b>373,816</b>	<b>995,291</b>	<b>(741,081)</b>	<b>2,106</b>	<b>630,132</b>
<b>Restricted funds</b>					
Wikimedia Foundation - SMK	2,250	3,935	(6,185)	-	-
Wikimedia Foundation - VSN	14,829	-	(14,829)	-	-
University of Exeter	-	18,772	(18,772)	-	-
Wikimedia Community Ireland	-	18,113	(18,113)	-	-
Culham St. Gabriel's Trust	-	-	-	-	-
Meliore Foundation	14,672	63,504	(60,676)	(2,106)	15,394
Gifts in kind	-	169,690	(169,690)	-	-
<b>Total restricted funds</b>	<b>31,751</b>	<b>274,014</b>	<b>(288,265)</b>	<b>(2,106)</b>	<b>15,394</b>
<b>Total funds</b>	<b>405,567</b>	<b>1,269,305</b>	<b>(1,029,346)</b>	<b>-</b>	<b>645,526</b>

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**17. Funds – prior year**

	<b>Balance at 1 February 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance at 31 January 2024</b>
	£	£	£	£	£
<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>

**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.

D Salmon legacy was created by the trustees to receive the proceeds of an unrestricted legacy that will be used for future projects.

### **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  
University of Exeter – Partnership Programme  
Wikimedia Community Ireland – Celtic Knot conference

### **18. Analysis of net assets between funds**

	<b>Unre- stricted funds</b>	<b>Re- stricted funds</b>	<b>2025 Total</b>	<b>Unre- stricted funds</b>	<b>Re- stricted funds</b>	<b>2024 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	11,003	-	11,003	6,981	-	6,981
Investments	437,374	-	437,374	1	-	1
Current assets	694,541	15,394	709,935	903,117	31,751	934,868
Current liabilities	(512,786)	-	(512,786)	(536,283)	-	(536,283)
	<hr/> <b>630,132</b>	<hr/> <b>15,394</b>	<hr/> <b>645,526</b>	<hr/> <b>373,816</b>	<hr/> <b>31,751</b>	<hr/> <b>405,567</b>

### **19. Related party transactions**

There were no related party transactions during the year (2024 - none).