



**OPEN RIGHTS GROUP**

# **Company Accounts**

**For the year ended 31 October 2008**

For more information contact:  
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**OPEN RIGHTS****Income and Expenditure Account for the year ended 31 October 2008**

	<b>Notes</b>	<b>2008</b> £	<b>2007</b> £
<b>INCOME</b>			
Subscriptions		49,306	46,639
Grant from Joseph Rowntree Reform Trust Ltd		20,000	28,950
Sponsorship from Foundation for Information Policy Research		-	1,000
Grant from 01Zero-One		19,800	-
Grant from Open Society Foundation		11,696	-
Donations		4,950	1,264
Reimbursed expenses		2,664	-
Refunded overpayment		899	-
Interest receivable		706	410
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		110,021	78,263
<b>EXPENDITURE</b>			
Consultancy fees		-	9,940
Gross Pay		50,531	33,196
Employer's NI Contributions		5,698	3,308
Associations and Memberships		213	-
Bank Service Charges – Paypal		789	914
Bank Service Charges – Co-op		115	48
Business Insurance		346	-
Campaign event		1,860	-
Creative Business in the Digital Era		9,343	1,000
Copyfighters		-	46
IP Campaigner		6,981	-
E-voting		1292	17,048
Release the Music (Copyright term extension)		-	3,387
SOAP (Community party)		-	86
Other campaigns		100	523
Marketing		3420	568
Office supplies		823	510
Postage and delivery		279	64
Printing and reproduction		486	315
Professional fees		1,942	1,241
Recruitment		-	548
Service Providers		1,427	818
Taxes (corporate)		-	410
Telephone		283	1,062
Training		570	71
Travel and hotel		2,848	945
Unclassified (To be reimbursed)		357	12
Other overheads		115	-
		<hr/>	<hr/>
		89,818	76,060
<b>SURPLUS OF INCOME OVER EXPENDITURE FOR THE YEAR</b>			
		<hr/>	<hr/>
		20,203	2,203
<b>Balance Brought Forward</b>			
		8,344	6,141
<b>Balance Carried Forward</b>			
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		28,547	8,344

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**OPEN RIGHTS****Balance Sheet as at 31 October 2008**

			2008		2007
	Notes	£	£	£	£
<b>Current Assets</b>					
Cash at bank			48,813		23,419
<b>Creditors: Amounts falling due within one year</b>	2				
Subscriptions received in advance		1,215		3,527	
Other creditors		<u>19,051</u>		<u>11,548</u>	
			<u>(20,266)</u>		<u>(15,075)</u>
<b>Net Assets</b>			28,547 =====		8,344 =====
Represented by:					
<b>Accumulated Fund</b>			28,547 =====		8,344 =====

For the year ended 31 October 2008 the directors are satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to Section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- 1) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; and
- 2) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts so far as applicable to the company.

Approved by the Board of Directors on  
and signed on its behalf by

**James Cronin**  
**Director**

**OPEN RIGHTS**  
**Notes to the Accounts**  
**for the year ended 31 October 2008**

**1 Accounting policies**

The Financial Statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard for Smaller Entities (effective January 2007).

**2 Subscriptions**

Each annual subscription is banked on receipt and the benefit is credited to income in 12 equal amounts over the ensuing year.

**3 Surplus income and the Accumulated Fund**

As a not for profit company, all income is dedicated to its object of raising general awareness of digital rights matters and is credited to an accumulated fund to be used for future projects. As a company limited by guarantee and without share capital, income cannot be distributed to shareholders.

**4 Corporation Tax**

It is our understanding that corporation tax is not payable by Open Rights as it is a not for profit company.

**5 Bank Service Charges and consultancy fees**

Bank service charges are shown separately rather than as a combined figure, whereas consultancy fees are shown as a combined figure.

## **INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF DIRECTORS OF OPEN RIGHTS FOR THE YEAR ENDED 31 OCTOBER 2008**

I report on the accounts of Open Rights for the year ended 31 October 2008, which are set out in pages 4 to 6.

### **Respective responsibilities of the directors and the examiner**

The Board of Directors are responsible for preparing the accounts. The Board of Directors consider that an audit is not required and that an independent examination is needed. It is my responsibility to issue this report on its accounts.

### **Basis of independent examiner's report**

My examination included a review of the accounting records kept by the company and a comparison of the financial statements with those records. It also included considering any unusual items or disclosures in the financial statements and seeking explanations from you as directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the directors have not met the requirements to ensure that:
  - proper accounting records are kept, and
  - accounts are prepared which accord with the accounting records and comply with the accounting requirements of the Act; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Anthony Epton BA FCA CTA FCIE**  
**Goldwins**  
**Chartered Accountants**  
**75 Maygrove Road**  
**London**  
**NW6 2EG**