

WIKI UK LIMITED

MEMORANDUM TO THE CHARITY COMMISSION

1 Introduction

1.1 We are instructed by Wiki UK Limited, which operates as Wikimedia UK, ("together, Wiki UK") to assist with its discussion with the Charity Commission ("CC") with respect to registration of Wiki UK as a charity in England and Wales.

1.2 This memorandum contains:

Section 2 - The background to the application;

Section 3 - The organisational structure of Wiki UK;

Section 4 - The basis for considering that Wiki UK operates for the charitable purpose of providing a facility of general public utility;

Section 5 - Proposals for next steps; and

Annexes 1-4 - Respectively: correspondence from in house counsel on behalf of The Wikimedia Foundation, Inc. ("WMF"); a summary of Wiki UK activities; a summary of Wiki UK's relationship with WMF, finances and activities; and Wiki UK's 2010 accounts.

2 Background to the application

2.1 Wiki UK applied to the CC for registration as a charity in September 2009. Following an exchange of communication, the CC wrote to Wiki UK on 5th May 2010 (the "Letter"), to advise that the CC believed that Wiki UK would struggle to show that it falls within charitable parameters, both in terms of purpose and public benefit. The Letter contained a helpful analysis of the difficulties that the CC

envisaged for Wiki UK to demonstrate that it is established for a charitable educational purpose for the public benefit within the description at s2(2)(b) Charities Act 2006. The CC also suggested that there may be potential for Wiki UK to demonstrate that it falls within the scope of other recognised charitable purposes for the public benefit, specifically that Wiki UK could be said to be assisting in the provision of a facility of general public utility within the description at s2(2)(m) and s2(4) Charities Act 2006.

- 2.2 Wiki UK would like to engage with the CC to explore whether it is indeed possible to conclude that its objectives fall within the purpose of providing a facility of general public utility, and this is explored in greater detail at section 4 below of this memorandum.

3 **Organisational structure of Wiki UK**

- 3.1 Before exploring the charitable head of general public utility, we should like to clarify for the CC the way in which Wiki UK is organised and its relations with other Wikimedia movement entities. Wiki UK is incorporated and registered in England and Wales as a company limited by guarantee. It is also the Wikimedia "Chapter" covering the United Kingdom. Wikimedia chapters are independent organisations founded to support the aims of the Wikimedia Foundation within a specified geographical region, in this case the United Kingdom.

- 3.2 WMF is an American non-profit charitable organisation, constituted under the laws of the state of Florida and with s501(c)(3) tax-exempt status. Article 11 of the Bylaws of WMF contains its Statement of Purpose and provides that it is:

"To empower and engage people around the world to collect and develop educational content under a free license or in the public domain, and to disseminate it effectively and globally. In coordination with a network of chapters and individual volunteers, the Foundation provides the essential infrastructure and an organisational framework for the support and development of

multilingual Wiki projects and other endeavors which serve this mission. The Foundation will make and keep useful information from its projects available on the internet free of charge, in perpetuity.”

Wiki UK entered into a Chapter Agreement with the WMF dated 12 January 2009. The Chapter Agreement sets out the relationship between the two entities, the operative provision of which provides that the parties shall “seek to mutually support the activities each of the other. The declared goals of the Chapter [i.e. Wiki UK] and those of the Foundation [i.e. the WMF] must not be in opposition”. The preamble of the Chapter Agreement states “Wikimedia chapters are independent organisations, which operate in a specific geographical region and support the aims of the Wikimedia Foundation”.

- 3.3 Wiki UK has also entered into fundraising agreements with WMF. The main obligation of Wiki UK under the fundraising agreements is to adhere to Chapter best practices in fundraising and to share revenues raised through WMF projects with WMF. There are other, procedural, obligations on Wiki UK in the fundraising agreements, but these obligations are specific to fundraising only, and do not contain any other legal obligations.
- 3.4 The CC’s understanding of Wiki UK’s relationship with the WMF, as set out on page 5 of the Letter, is that, as a local chapter of WMF, the remit of Wiki UK is to support and extend WMF’s reach in the UK. That is, Wiki UK must support the mission of WMF “without restriction”. This is not correct: as set out above, the declared goals of WMF must not be in opposition to those of Wiki UK. Wiki UK is not required to support the activities of the WMF where those activities are in opposition to its (Wiki UK’s) objectives; nor does it have to support every aspect of WMF’s activities in its own activities, nor confine its support to WMF projects. We understand that Wiki UK assesses and determines whether or not specific WMF activities are within its remit, and suitable for its own objects, mission, capacities and UK conditions, before proceeding to support

those activities. It does not simply support WMF's mission without restriction. In 2010 Wiki UK received a request for funding from WMF towards its charitable purposes and a donation was duly agreed by the directors/trustees of Wiki UK (at their independent discretion). Further donations have followed in 2011, also for the charitable purposes of WMF. The donation of funds by Wiki UK to WMF is entirely consistent with the way in which funds are raised: Wiki UK participates in an annual global fundraising effort, coordinated by WMF and for the purposes described at 3.2 above, in which UK donors are directed to Wiki UK pages, so that their contributions are collected locally by Wiki UK. What funds are not then required by Wiki UK and used for its own charitable purposes in the UK are then donated for the charitable purposes of WMF.

- 3.5 The second organisation with which the CC has noted (on page 5 of the letter) that Wiki UK has been linked is the company Wikia Inc. This company is a for-profit company that operates wikis on a variety of topics. Wikia Inc. has supported WMF through voluntary donations; it does not make donations to Wiki UK. There are no contractual obligations between Wikia Inc. and Wiki UK. The relationship between Wikia Inc. and WMF derives from the fact that Jimmy Wales is the founder of WMF and is one of the founders of Wikia Inc; the small related party transactions between them in the past are covered in Annex 1. However, this is a relationship between two American organisations. Wiki UK is not involved in that relationship. Any issue of private benefit arises at the level of those two organisations and Wiki UK is not affected in any way. Annex 1 contains correspondence from Geoff Brigham, in-house counsel of the WMF, confirming the position. Financial Statements for WMF for June 30, 2010 and 2009 are available at http://wikimediafoundation.org/wiki/Financial_reports; at note 8 on page 11, they confirm that there has been no financial relationship between the two organisations since October 2009.

4 **The charitable purpose of provision of a public utility**

- 4.1 We are grateful to the CC for its willingness to consider that Wiki UK's purpose may fall into the category of the provision of a facility of general public utility. This section focuses on the way in which Wiki UK can demonstrate it falls within this charitable purpose and does not discuss further the proposition that its activities are for the advancement of education. (We consider that this analysis applies also to the Statement of Purpose of WMF, outlined at 3.2 above, which confirms that its purpose is to "collect and develop" a resource in perpetuity for the public benefit, rather than to one to promote the education of the public.)
- 4.2 Wiki UK exists to help collect, develop and distribute freely licensed knowledge and other educational, cultural and historic material. It does this by bringing the "Wikimedia" community in the UK together, and by building links with United Kingdom-based cultural institutions, universities, charities and other bodies. Wiki UK also represents United Kingdom-based "Wikimedians" to WMF and the global Wikimedia movement.
- 4.3 Its output, particularly in the sphere of collecting, developing and distributing knowledge, can be likened to reference sources, such as dictionaries, libraries and reading rooms. As the CC notes, the provision of a reading room has long been recognised as a charitable facility¹. Likewise, the provision of a library has been recognised as charitable and constituting a public amenity distinct from any educational advantage, as has the production of a dictionary². The output of Wiki UK is analogous to all three of these amenities. It is analogous to a library in that the projects supported by Wiki UK provide a space, albeit virtual and not physical, where people can go to access information on a multitude of subjects. It is unlike some libraries in that the resource is not borrowed (but can of course be copied and posted for use elsewhere) and there is no element of return (nor of any fine for late return!). A key tenet of

¹ *Re Scowcroft* [1898] 2 Ch 638.

² *Harrison v Southampton Corporation* (1854) 2 Sm & G 387; *Re Stanford* [1924] 1 Ch 73.

Wikimedia projects is that information is freely available to the user in terms of no financial cost and also in terms of being available under open licenses (see para 4.4 below). However, the analogy holds, in that the projects offer a resource to go to in order to obtain information, whether for the purposes of personal enjoyment or education. The projects are also analogous to a reading room in that they provide a space, again a virtual one, to the public where information can be accessed and absorbed. Lastly, the projects may be analogous to the provision of a dictionary, in that the public can use the facilities to ascertain the meaning of unknown words or concepts. We would suggest that this is not the closest analogy (although note that [Wiktionary](#) is precisely that: a multi-lingual dictionary). A dictionary generally provides linguistic information (and sometimes puts it into an historical context). Wikipedia is, of course, more analogous to a traditional encyclopaedia; it may provide linguistic information, but it provides much more extensive information of a general nature (in fact, the word "[encyclopedia](#)" comes from the Greek for "general education"). In any case, the distinction is rather arbitrary: historically, dictionaries were arranged by topic, rather than alphabetically, and have often been closer to what nowadays might be called an encyclopedia.

- 4.4 "Open licences" are central to the Wiki UK (and WMF) projects: the intention is to create and provide access to resources that are free to all to use. This is in contrast to private, or fee-charging utilities in which a cost may be charged or in which a limit may be imposed on the extent to which material may be reproduced or removed from the place of access. There is an indisputable public benefit that is served by this purpose.
- 4.5 The Letter noted (on page 6) that the relevance of the Re Scowcroft case was that there was "the potential for improvement inherent in the gift," because there were restrictions on the use of the facility that appear to reinforce that quality.
- 4.6 The Letter asked Wiki UK whether it was possible to establish:

- 4.6.1 That the same quality is inherent in the WMF resources;
- 4.6.2 That they provide the like mix of material for readers; and
- 4.6.3 That they provide the opportunity to acquire the equivalent basis skills.

We address these three questions in 4.6, 4.7 and 4.8 below.

4.7 “*That the same quality is inherent in the WMF resources*”

4.7.1 It is necessary to distinguish between the *content* of wiki sites and the *process* by which content is written, uploaded, edited and improved. The content includes the Wikipedia articles and Wiktionary definitions (inter alia). The process is the activity of contributing, which has value in itself:

- (a) It is an educational process in the narrow sense of developing a technical skill in the user/contributor which is of increasing utility in the online environment;
- (b) It is also educational in a broader sense, in that contributing develops the skills of research, citation, referencing, librarianship and other disciplines of general utility;
- (c) It is an open access activity, free to the disabled, minors, elderly and other people to whom the opportunity to contribute to discussion with peers on a specialist topic may not otherwise be available;
- (d) It is a collaborative process, through which contributors and editors communicate and cooperate with each other to develop meaningful content; and
- (e) It amplifies the public benefit provided by other sources, such as the GLAM projects described above.

4.7.2 The articles on the various Wikimedia websites supported by Wiki UK are written and edited by volunteers around the world. Wikipedia is the best-known of these. The ability to

edit articles provides scope for improvement and updating of the content in terms of factual accuracy and reliability. The intention is that the public is involved in collaboratively producing articles of an improving standard. The nature of the project allows for constant updating to reflect new information, an advantage over print media. For example, the announcement on July 14th 2011 that the British Library had agreed to acquire the "Stonyhurst Gospel" (http://en.wikipedia.org/wiki/Stonyhurst_Gospel) was reflected in the manuscript's article within hours.

- 4.7.3 As the CC is aware, there is scope for abuse of the service provided, and the Letter raises the issue of the potential for detriment or harm from discriminatory or defamatory material within the WMF resources. To address this issue, Wiki UK subscribes to the "Wikipedia Verifiability" policy, which requires that all material added to articles must be attributable to a reliable published source appropriate for the content in question and, in particular, quotations and any additions which are challenged or likely to be challenged must be accompanied with a citation.
- 4.7.4 A second tenet of editing the material published is that it must not amount to the promotion of views. Wiki UK subscribes to the "Wikipedia Neutrality" policy, which requires that all articles represent, fairly, proportionately, and as far as possible without bias, all significant views that have been published by reliable sources. Likewise, the "Conflicts of Interests behavioural guidelines" set out generally accepted standards that editors should follow, when addressing an incompatibility between the aim of the Wikimedia projects and the aims of an individual editor.
- 4.7.5 The third tenet of Wikimedia projects is that of "No Original Research", which refers to material for which no reliable published sources exist. This principle underpins the requirement that material must be verifiable: facts, ideas,

allegations, stories that may be challenged must be supported by reliable published sources. Such sources must be appropriate to the material in some way and are context dependent: in some areas, academic sources will be appropriate, in other areas reliable non-academic sources may be appropriate, particularly if derived from mainstream media. (The “No Original Research” tenet relates to the Wikipedia “Verifiability” policy, in relation to [indentifying reliable sources](#), which provides that if a topic has no reliable sources, Wikipedia should have no article on that topic.)

- 4.7.6 The “Recent Changes Patrol” is a system whereby individual users check recent changes to various articles for harmful edits, and is another example of the way in which the ongoing quality of material is monitored.
- 4.7.7 We consider that the scope for continuous improvement of information published on Wikimedia websites, coupled with the policies and procedures in place to ensure the ongoing quality of the content, operate together to create the same quality of potential for improvement inherent in the gift as was found to be present in Re Scowcroft.
- 4.7.8 Wiki UK is not only involved in website projects. It has extensive “GLAM” projects in place and in the pipeline: these are projects with Galleries, Libraries, Archives and Museums. For instance, Wiki UK expects to provide training sessions for the staff and volunteers of the British Museum for the 2013 Ice Age art exhibition. Wiki UK has an initial meeting with the British Museum this month, at their request, to discuss improving articles on the Bronze Age and provide training (see below). There was a “Wikipedian in residence” at the British Museum in spring 2010, who did presentations to most departments, organized events and generally facilitated Wikipedia entries related to the museum. The British Museum found that five times as many people go to the Wikipedia article on the Rosetta Stone as go to the British Museum’s

article on the same topic on its website and it was therefore important for the Museum to ensure the quality of the Wikipedia article on it. The availability of a “Wikipedian in residence” allowed the museum to improve the quality of material on Wikipedia about artefacts held by the museum. There is an informal agreement by which Wikipedia articles on objects in the British Museum reaching “Featured Article” status are linked to on the British Museum’s own website page on that object; currently there are eight such articles.

4.7.9 The WMUK GLAM-WIKI 2010 Conference was organized by Wiki UK and held at the British Museum over two days in November 2010, and attended by 130 Wikimedians and representatives of institutions to explore how galleries, libraries, archives and museums can work with Wikimedia websites to increase their potential audience to maximise the impact of their collections and knowledge.

4.7.10 Discussions are on-going with Museums and Galleries Scotland (“MGS”) for a proposal for a Wikimedia Co-ordinator to be employed for approximately six months at MGS to promote Scottish community and, in particular, to generate help for MGS’s “Intangible Cultural Heritage” project.

4.7.11 The Letter noted the knowledge-sharing aspect of Wiki UK resources, the inclusiveness of the facility and its participative features and in particular asked how the Open Knowledge Conference 2010 (“OKCon”) contributes to, or otherwise fits in with those features. Wiki UK’s involvement in the OKCon was to support and organise a track dedicated to the projects and communities central to Wikimedia, with particular emphasis on free content (discussing open access to information; ways to gather and distribute free knowledge; usage of the Wikimedia projects in education, journalism, research; ways to improve content quality and usability; copyright laws and their interaction with Wikimedia projects) and culture and heritage (ideas for potential

partnerships with culture and heritage organisations, building on previous partnerships and the legal, technical and resource issues that are barriers to such partnerships). Participation in the OKCon is a manifestation of Wiki UK's commitment to work with other organisations that promote the provision of the resource of open knowledge in order to maintain and increase the openness and participatory nature of the Wikimedia projects, and potentially for their own sake.

4.7.12 A further example of the way in which Wiki UK works to improve the quality of its material is its recent collaboration with Cancer Research UK ("CRUK"). The Letter asked for commentary as to whether the public use the Wikimedia websites for their content, or merely as points of reference to sign-post the user to other sources of information. The utility of the Wikimedia websites derives from that fact that the sites do not simply signpost other sources of information elsewhere (although signposts are to be found, for example, in the "reliable published sources" described above), but that they both aggregate and enrich information in one accessible and structured environment. Using a search engine to search for the terms "breast cancer" puts CRUK much lower than Wikipedia on the results page and Wikipedia's records shows that it had more than 3.5 million pages viewed for cancer-related content in January 2011.³ CRUK found that people researching cancers often go to websites such as Wikipedia for information, but was concerned that the content may not always be as accurate or up-to-date as CRUK's information. Wiki UK has therefore trained CRUK's staff to enable them to edit the articles on Wikipedia, to improve the accuracy and verifiability of the information about cancers. This and Wiki UK's work with the Medical Research Council and the Institute of Physics are other examples of the way in which there is opportunity for

³ BBC News website article, 4 April 2011 (<http://www.bbc.co.uk/news/health-12887075>)

improvement of the public facility that is produced by the work of Wiki UK.

4.7.13 As well as improving the quality of on-line material produced by the work of Wiki UK, there is scope for improvement of the audience that accesses the material, whether via websites or GLAM events. Increasing the knowledge of the audience improves the mind, particularly when steps are taken to ensure that the knowledge imparted passes through a robust verification process.

4.8 *“That they provide the like mix of material for readers”*

4.8.1 We suggest that the easiest way to demonstrate the mix of material available to readers is for the CC to browse the various Wikimedia sites, particularly Wikipedia. (See: http://en.wikipedia.org/wiki/Main_Page.) Topics as diverse as conkers, carburettors and cancers are covered.

4.9 *“That they provide the opportunity to acquire the equivalent basis skills”*

Wiki UK provides workshops and training sessions to the public to enable them to acquire the technical skills required in order to take advantage of the participatory features of the projects. This may take the form of bespoke training for organisations, such as the sessions provided to CRUK and the Medical Research Council. Alternatively, training is provided more generally, such as at the Campus Ambassador events, the two Bristol Wiki Academies in March and July 2011 or the British Library events in January and June 2011, where Wiki UK volunteers trained employees of the British Library and enabled them to apply the training in practice by starting several new articles on Wikipedia related to the British Library. Another example is the Victoria and Albert Museum “Wikilounge” that was held on 16 July 2011, an outreach event designed to encourage new contributors to help with improving the access to cultural content of the museum.

Again, this involved Wiki UK volunteers coaching members of the public who had dropped in to the “editathon” activities. This training as with other training provided by Wiki UK is provided free-of-charge to the public. These activities provide the public with the opportunity to acquire the basic skills required to participate in the Wikimedia projects. It is likely that such training sessions will form an increasing part of Wiki UK’s activities in the future, delivered to a wide range of audiences.

5 **Next steps**

- 5.1 We agree with the CC’s suggestion that Wiki UK’s activities are analogous to the provision of a reading room or library, with the general public utility that is inherent within such a resource. We suggest that Wiki UK’s “GLAM” activities go beyond the public utility afforded by libraries and reading rooms, by providing training and technical skills to the general public that enables them to collaborate in the production of, and enhance the quality of, the material that is available in this modern interpretation of a reading room or library.
- 5.2 For that reason, we are willing to explore the possibility of concluding that Wiki UK’s activities could fall within a public utility purpose. Nevertheless, for the avoidance of doubt, we do also consider that many of the activities set out above could also fall under other another charitable head, namely education.
- 5.3 We also consider that many of the Wiki UK’s activities could also fall under the heading of the advancement of heritage (and/or related purposes under s2(2)(f) Charities Act 2006). For example, Wiki UK is also seeking to become active in the realm of preservation of heritage and culture, for instance in the preservation of United Kingdom minority languages such as Welsh, Gaelic, Cornish and Manx, as well as work with minority languages such as Somali and Bengali. We should like to discuss with you whether this work falls

under the category of general public utility or whether this would need to be expressed as a separate object and, if so, whether the CC would require supporting evidence.

- 5.4 We should also like to discuss the possible formulation of objects for Wiki UK, and set out the below merely as a starting point for that discussion:

“The Objects of the Charity are, for the benefit of the public, to:

- (a) aid and encourage the public to collect, develop and effectively disseminate knowledge and other educational, cultural and historic content in the public domain or under a licence that allows everyone to freely use, distribute and modify the content [and thereby promotes the improvement of the quality of the content and the improvement of the public by having access to the content]; and,
- (b) without restriction, to advance any other purpose that is recognised as being exclusively charitable under English law”.

- 5.5 We hope this memorandum is a helpful starting point for our discussion as to the registration of Wiki UK as a charity. If you consider that it would be helpful, we should be pleased to meet with you (together with representative(s) from Wiki UK) in order to discuss the application further. In the meantime, by way of background information, we enclose:

- Annex 2 – a summary of Wiki UK activities;
- Annex 3 – a summary of Wiki UK, covering its relationship with WMF and its finances and activities; and
- Annex 4 – the draft accounts for Wiki UK for the period ended 31 January 2011.

Reema Mathur/Jonathan Burchfield/Tom Murdoch
Stone King LLP
26 July 2011

Annex 1

Correspondence from in-house counsel of the WMF

Please see the accompanying scanned letter from Geoff Brigham, in-house counsel to WMF, to Jonathan Burchfield, of Stone King LLP, clarifying the relationship between WMF, Wikia Inc. and the Wikileaks organisation, for the purposes of this Memorandum.

Annex 2
A summary of Wiki UK activities

A calendar of forthcoming and past meetings, events and other activities in which Wiki UK has been involved is to be found [here](#).

Annex 3

A summary of Wiki UK, covering its relationship with WMF and its finances and activities

Relationship with WMF

The various Wikimedia websites, of which Wikipedia is the best known, are owned by WMF ([Wikimedia Foundation](#)), a US non-profit - [Annual Reports](#).

Under a [Chapter Agreement](#) with the US Foundation, Wiki UK is licensed to use the Wikimedia logos and so forth, but is otherwise an independent organization. Our Constitution is [found here](#). There is a separate Fundraising Agreement with the Foundation each year, covering the disposition of the funds raised, which nearly all (apart from grants from other foundations etc, mostly in the US) come in the annual appeal advertised on the projects. In [last year's 2010 Fundraiser Agreement](#) it was agreed that WMF and Wiki UK may split the UK fundraising 50/50 after certain deductions by Wiki UK for costs. The 2011 Agreement contains similar terms and is available [here](#). There was also an earlier agreement for [Winter 2009](#), and a ["kick-start grant"](#) from WMF in mid-2009. Together the agreements linked above are all the contracts and formal agreements between WMF & WUK.

Finances and activities

As will be clear from Wiki UK's 2010 accounts (see Annex 4), income comfortably exceeds the Charity Commission's registration threshold. Wiki UK has over 200 members, who pay a minimum of £5 each p.a., and an average of £20. It intends to grow the membership, but there are deliberately no benefits available exclusively to members, other than the right to vote at meetings. The current organization was formed in November 2008, after a previous UK Chapter had collapsed a year or two earlier.

All Wiki UK's revenue comes from fundraising and grants, and it is not envisaged that this will change significantly. Wiki UK are in the process of recruiting their first permanent staff, and they expect to have two initially, and probably four to six within 12 months; the post of Chief Executive is [currently being advertised](#), and the [job description and other information in the Application Pack](#) gives a good idea of Wiki UK's plans for the short and medium term. These staff and an office will obviously be major costs. The staff will help to organize [events](#) and activities, responses to press enquiries, and the fund-raiser, and generally help the board

realize the objectives of Wiki UK. Other salaried positions may include roles as “Wikipedian in residence” at museums and similar institutions, for example the board is considering a recent proposal from Museums & Galleries Scotland that would cost something over £20,000 for a six-months residency in based in Edinburgh.

A major part of Wiki UK’s activities this year is pursuing collaborations with the cultural sector, mainly [those with "GLAMS"](#) (Galleries, libraries, archives and museums). These take various forms including Wikipedians-in-residence, editing drives, and content donations. Our [best established](#) relationship is with the British Museum, where there was a Wikipedian-in-Residence in Spring 2010, and other events, including a [Wikipedia GLAM conference](#) at the Museum in November 2010. Generally these are low-cost, but may include room hire, equipment costs and refreshments. Two Wikipedians in residence have begun in July 2011, with the [ARKive project](#) and the University of Bristol, the former paid for by Wiki UK and the latter by the University.

Other costs include travel and living for volunteers attending meetings, events and conferences such as the main annual Wikimedia [Wikimania](#) conference, this year in Israel. There are also incidental costs of various kinds. Another major aim of Wiki UK is to recruit new editors, which is very much related to GLAMs, but also students, and we also hold sessions with explanations of Wikimedia and training in editing to other specialized groups, such as scientists at the Cancer Research UK, Medical Research Council, and (upcoming) the Institute of Physics. In the future we are likely to expand the range of our activities considerably, following the pattern of other national chapters, for example into technical development for the websites. It should be noted that Wiki UK is not restricted to supporting WMF foundation projects, and may in the future support other projects that further the provision of knowledge through open content.

Annex 4
2010 accounts for Wiki UK

Accounts to 31 January 2010 can be found [here](#) (accounts for the period to January 2011 are not yet finalized).