

Profit and Loss

OpenStreetMap Foundation Limited For the year ended 31 December 2023

	2023	2022
Turnover		
Donations	175,307	133,759
Fiscal Sponsor - Income	33,779	-
Membership	18,764	14,734
Membership - Corporate	205,383	104,083
Miscellaneous Income	2,848	-
Retail Partner Commissions	59	82
SotM Conference registrations	-	29,064
SotM Conference Registrations - Online Only	-	1,486
SotM Conference Sponsorship	9,654	91,216
Total Turnover	445,794	374,425
Cost of Sales		
Fiscal Sponsor - Expenditure	34,989	-
SotM Conference costs	534	59,913
SotM conference expenses	268	5,892
SotM Costs (Online Only Conference)	-	2,217
SotM Scholarship Expenses	-	8,148
SOTM Conference Personnel	44	19,506
Contractors - Software	40,650	68,328
Total Cost of Sales	76,485	164,004
Gross Profit	369,309	210,421
Administrative Costs		
Expenditure		
Accounting & Compliance		
Consultancy Fees	3,172	603
Grants Issued (Non-Business)	-	884
Insurance	5,783	7,437
Legal Fees	10,054	758
Professional Fees	1,906	1,762
Total Accounting & Compliance	20,915	11,445
Personnel		
Contractors		
Accountancy	9,100	9,276
Board Executive Support	71,438	71,724
Total Contractors	80,538	81,000
Payroll		
National Insurance	9,433	4,575
Pension - Employer contribution	7,832	5,065
Salaries	117,601	73,166

	2023	2022
Employee Benefits	3,915	-
Total Payroll	138,781	82,806
Total Personnel	219,320	163,805
Finance		
Bad Debt Write Off	6,540	419
Corporation Tax Expense	-	4,973
Provision for doubtful debt	(5,279)	5,279
Total Finance	1,261	10,670
Computer Software, Hosting & Internet		
Computer sundries and peripherals	1,646	(136)
Computers Hosting Services	40,073	32,636
Internet Charges	15,856	16,497
Software Subscriptions	2,272	2,454
Total Computer Software, Hosting & Internet	59,847	51,452
Admin & Office		
Travelling & Entertainment		
Travelling	3,101	2,690
U.K. Entertainment	28	45
Total Travelling & Entertainment	3,129	2,735
Printing, Postage and Carriage	158	355
Total Admin & Office	3,287	3,090
Total Expenditure	304,629	240,462
Finance Costs		
Bank Charges	4,812	2,030
Exchange Rate Variance	3,571	(35,480)
Depreciation	50,154	55,032
Loss on Disposal of Fixed Assets	16	-
Total Finance Costs	58,553	21,581
Total Administrative Costs	363,182	262,043
Operating Profit	6,127	(51,622)
Other Income		
Interest Income on savings	4,892	864
Total Other Income	4,892	864
Profit on Ordinary Activities Before Taxation	11,018	(50,758)
Profit after Taxation	11,018	(50,758)