



MapAction

(A company limited by guarantee)

Report and Financial Statements

Year ending 31 December 2017

Company number 6611408

Charity number 1126727

Reference and administrative details

Company number 6611408

Charity number 1126727

Registered office and operational address
The Clare Charity Centre
Wycombe Road
Saunderton
Buckinghamshire
HP14 4BF

Trustees Trustees, who are also Directors under company law, who served during the year and up to date of this report are as follows:

James Brown (current)
Anne Kemp (current)
Alan Mills (current)
Flemming Nielsen (Retired 02/12/17 co-opted 02/12/17)
Nigel Press (current) Chairman
Carolyn Twist (current) Treasurer
Patrick Vigors (passed away during year)
Roy Wood (current)
Alex Irving (elected 3/12/16, stood down 02/12/17)
Ben Parker (elected 03/12/16)
Barbara Bond (previously co-opted - elected 02/12/17)
Nick Moody (previously co-opted - elected 02/12/17)
Peter Beaumont (previously co-opted - elected 02/12/17)
Anne-Marie Frankland (elected 02/12/17)
Phillip Moore (elected 02/12/17)

Company Secretary Roger Wedge

Key management personnel of MapAction

Chief Executive	Liz Hughes
Operations Director	Emma Mumford
Technical Director	Andy Smith
Fundraising & Marketing Director	Ian Davis (appointed 02/06/17)
Finance Manager (Interim)	Tracey Sheppard (appointed 04/12/2017)
Head of Training	Gordon Macmillan (appointed 10/04/2017)

Bankers CAF Bank Limited
PO Box 289
West Malling
Kent
ME19 4TA

Auditors Saffery Champness LLP
Chartered Accountants
St John's Court
Easton Street
High Wycombe
Bucks HP11 1JX

Report of the Trustees

For the year ended 31 December 2017

The Trustees present their report and the financial statements for the year ended 31 December 2017.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and incorporates the report of the Directors for the purpose of company law.

Objects and aims of the Charity

As set out in the Memorandum and Articles, and approved by the Charity Commission during 2014, the Charity's object is:

"To provide support to decision making in humanitarian and similar situations anywhere in the world through the application of geographically based and other information systems and programmes with the aim of preserving life and relieving suffering and poverty."

The Charity's principal aims during the year were based on its strategy, approved in January 2014 and the rolling plan for the year approved at the Board meeting in January 2017. The objectives of the five year strategy are:

1. To be a leading service provider at the front end of many of the world's major emergencies, doubling capacity to deploy to promote effective humanitarian response,
2. To build more collaborative operating environments that facilitate collective standards for information management, data sharing and technical development to promote more efficient outcomes for affected populations,
3. To lead the transfer of mapping and information management 'know-how' to humanitarian responders enabling more rapid spatial analysis in future emergencies by national and regional disaster management information providers.

To realise these strategic aims, the objectives for 2017 included:

1. Delivery of up to eleven emergency response missions within 48 hours if required, including providing training missions in complex emergencies.
2. Delivery of remote mapping products to severe acute, emerging and forgotten emergencies
3. Delivery of up to five preparedness missions focusing on data readiness in Asia Pacific, LAC or areas arising out of an emergency response.
4. Provision of cost recovered mapping courses and provision of training for partners, on a no or low cost basis.
5. Provision of innovations that would enhance humanitarian information management data management.

To achieve the above, the organisation aimed to implement and evaluate the transition team pilot¹; increase the volunteer numbers and systematise their training through strengthening the competency model. There was also a focus on reducing technical debt, and on increasing financial resources through widening the donor base. Policies were developed for Human Resource management, Civil Military relations and Duty of Care. A new partnership was formed with Missing Maps, a partnership aiming to map vulnerable places in the world to enhance response and emerging partnerships continued to be strengthened particularly in Asia Pacific.

¹ The Transition team has been introduced as part of MapAction's five year strategy. Its purpose is to support the transition from an emergency response to the handover to national or UN focal points. Personnel are deployed on a paid basis for up to a month each or longer by agreement. In some instances their role may cover assessment and training.

Public Benefit Statement

The Trustees in exercising their powers and duties, have complied with their duty in Section 17 of the Charity Act 2011. In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit; running a charity (PB2)'.

Donated goods and services

MapAction has at various times since 2002 received donated services and resources from a number of commercial and non-commercial organisations. These include software licences, access to technical support, computer server resources, free use of proprietary geospatial data, and publication and marketing support on a pro bono basis. These resources contribute substantially to the Charity's technical, fundraising and marketing work. The Directors consider that attempting to attribute monetary values to this assistance in the Charity's accounts would involve disproportionate effort whilst contributing little to the interpretation of the accounts.

Our volunteers

MapAction's volunteers provide an essential capability to the organisation. All volunteers are members of the organisation and can participate in membership activities such as the Annual General Meeting (AGM) and election of Board members.

Volunteers carry out the following functions within the organisation, coordinated by the small (paid) office management team:

- Deployment activities. The teams may comprise some paid office personnel but in general these teams are volunteer based and led. They are responsible for all aspects of MapAction's activities in an emergency response, reporting to the Operations Director (paid) in Head Quarters.
- Operational support: during an emergency response mission or a preparedness mission, volunteers will provide support activities to the field teams from their home base. This includes pre departure activities like data discovery as well as problem solving as requested by the field teams. A volunteer member coordinates this and the volunteer team provide responses as necessary and as they are able.
- Development activities: volunteers participate in policy development groups and projects underpinning this in the following thematic areas: Technical systems administration; Data management; Geographic Information Systems; and Monitoring and Evaluating Outputs and Outcomes. Specific projects progress time limited tasks under these policy groups. These groups are all coordinated by a volunteer member with a staff link to each group.

The paid office team meet with the volunteers at monthly training events, through the remote activities of the above groups, in specific mission briefings and debriefings and other ad hoc organisational activities.

In addition to the volunteer team, MapAction has twelve Trustees who give their time on a volunteer basis to oversee the governance of the Charity and support the fundraising activities of the Charity. Board members are elected by the membership at the AGM.

Achievements and performance

The external humanitarian situation continued to worsen during 2017. Complex emergencies - conflicts – absorbed the majority of the humanitarian need with chronic situations in Syria, Yemen and South Sudan dominating whilst conflict re-emerged in the Democratic Republic of the Congo. This combined with the increasing impact of climate change particularly on the small island states of the Caribbean and Pacific. Humanitarian response continued to be a challenge. MapAction responded to all requests for assistance. The organisation also explored new ways of working in complex emergencies, increasing its remote mapping capability and identifying partners to work in complex emergencies with.

MapAction completed twelve emergency missions with twenty seven people over three hundred and twenty three mission days. This included deploying the transition team on 5 occasions. MapAction's principle deployment partner was UNDAC although the organisation also deployed for an emergency response for the first time with the World Food Programme in Bangladesh. Remote mapping was extended providing maps to longstanding partners such as ACAPS and more recent partners such as Translators Without Borders and the START network.

The Caribbean response to Hurricanes Irma and Maria involved multiple team deployments simultaneously testing and stretching the organisation's readiness capability. In all cases, MapAction was able to be responsive to requests and provide strong teams on the ground. MapAction worked with UNDAC and the Caribbean Disaster Management Agency to support responses in the Barbados (the regional centre), British Virgin Islands, Turks and Caicos Islands, Anguilla, Dominica and Haiti. The difficulties of reaching affected areas and states were underlined during the response reinforcing the value of being on the ground prior to a storm making landfall. MapAction deployed a team to Haiti on this basis and recalled it, once the situation became clear.

Two of five planned preparedness missions took place during 2017 both at the request of the World Food Programme. One of these involved a mapathon in Nepal bringing together people from the local mapping community, World Food Programme and Kathmandu Living Labs, as a preparedness activity in digitising data. This was done under the umbrella of Missing Maps adding twenty four thousand unique buildings to the map. This was the first time MapAction worked in this way with Missing Maps and was a positive step forward in identifying how the organisation could draw on different partnerships to promote greater disaster preparedness through information management as well as contributing to wider mapping outcomes.

Further links were established in 2017 in the Pacific and East Africa. These links are precursors to establishing longer term projects where partnerships are developed to enable this. These all form part of a growing move to focus the organisation's efforts on working with national authorities and national as well as international response organisations.

MapAction provided 19 training courses over the year, including with the Association of South East Asian Nations (ASEAN) through ASEAN's Coordination Centre for Humanitarian Assistance. This continues to build the partnership with the Centre with a view to expanding this work in 2018.

Technically MapAction has focused on strengthening the horizon scanning capability of the organisation, introducing a new approach to reviewing monthly opportunities for technical development through the organisation's technical development groups. Secondly it has focused on reducing technical debt within the organisation and on strengthening its internal knowledge management with the start of a project for a proposed move to a new internal platform that will promote greater collaboration and an increased focus on open data within the organisation. An external innovation linking MapAction's map and data repository to ReliefWeb was initiated by agreement with ReliefWeb as part of an effort to expand the distribution of maps and data more quickly during an emergency. Unfortunately changes in the structure of ReliefWeb meant that this was not taken forward. However the innovation developed will be adapted for other platforms instead.

Team training continued to take place monthly with an annual simulation exercise carried out in the Lake District during the summer. Attendance ranges between twenty five to forty participants at each exercise. A specific focus was given to training on leadership and negotiation skills, using different activities to explore and strengthen skills and knowledge of this. This in part recognises the increasing complexity that teams face when working in international situations and the requirements for team leaders to take the initiative in a range of different areas than a pure focus on mapping and information management. In addition five new volunteers were trained for deployment through a simulation conversion course.

There have been several personnel changes during the year including sadly the death of the Finance Director in February. This led to several changes of management of the Finance function. The function has subsequently been managed by an interim Director with the support of an excellent finance officer and the auditors. Both the European Commission (ECHO) and the US Office for Disaster Assistance (OFDA) audited MapAction during the year, (as part of post grant action for ECHO and pre grant approval for OFDA) with the outcomes of securing new grants as described. Further staff changes included the relocation of the Technical Director to Newcastle and a restructure of the Technical function as a result, and a new Fundraising and Marketing Director. Additional communications personnel were recruited, and a new Training lead was also appointed.

MapAction recruited a Duty of Care consultant to review the organisation's approach to this. The Board approved a new Duty of Care policy, Data Protection and Data records retention policy. Recommendations were made for how the organisation might build on an already strong foundation in its support for its personnel and we are working through these now. A review of volunteer recruitment was undertaken with a view to strengthen the diversity of the membership. Adjustments were made to how and where roles were advertised. A wider piece of work was initiated with the support of one of the trustees to review the organisation's diversity policy more fully. This project is in progress.

Fundraising focused on increasing the number of institutional donors supporting MapAction, successfully securing grants with the US Office for Disaster Assistance to widen the reach of geospatial analysis and capability in the humanitarian sector. MapAction entered into a new contract with the UK's Department for International Development for humanitarian response and to ensure the capability to respond as required. These grants complemented ongoing funding from the Dutch Ministry of Foreign Affairs and a grant secured towards the end of the year, with the European Commission's Civil Protection and Humanitarian Aid Operations office. The EC grant was secured with a partner, the Assessment Capacities Project – ACAPS which is hosted by the Norwegian Refugee Council. MapAction is the contract lead for this project which aims to enhance capacities within the humanitarian response system through improved assessment, analysis, mapping and information management. Additional funds were raised through trusts and foundations, community events and major donor contributions.

Structure, Governance and Management

Governing Document

MapAction was founded under the name Aid for Aid in 1997 and has provided a continuous operational service since 2003. The Charity completed a change in 2009 from a charitable trust structure (charity number 1075977) to a company limited by guarantee (charity number 1126727). Through that change the Charity also became a membership organisation. Members of the Charity comprise people who are actively working, whether paid or as volunteers, for the Charity and numbered 101 at the end of 2017 (99 in 2016).

Appointment of Trustees

MapAction's Board of Trustees works within agreed term limits and are elected at each Annual General Meeting (AGM). The Board can also co-opt new Trustees pending formal election. Towards the end of 2017 new trustees were elected. Their biographies are available on the MapAction website mapaction.org.

The Memorandum of Association first approved in 2008, sets out term lengths for Trustees. The Board refreshes membership therefore on a regular basis. New Trustees receive an internal induction of the organisation and trustee roles and responsibilities from the Chairman and office team. New Trustees are offered training courses open to third sector organisations at reduced rates where available and possible. A number of Trustees have received either training and/or induction. Where Trustees have not received this, it is because they have held their position prior to 2013 or have not been able to attend the training.

Organisation of the Board

The Board comprises 12 Trustees. At the AGM held in December 2017 Flemming Neilsen and Alex Irving stood down, sadly Patrick Vigors passed away during the year and Barbara Bond, Peter Beaumont and Nick Moody who were previously co-opted were elected to the Board. Anne-Marie Frankland and Phillip Moore were also elected. Roy Wood agreed to remain co-opted on the Board.

The Board meets on a quarterly basis and in addition for the AGM. Minutes of the meetings are available to the membership if requested.

The Board retains a Trustees Roles and Responsibilities paper which is updated before each meeting. This highlights key areas of Board responsibility and any new action undertaken under these different areas in the intervening period since the last meeting.

A declaration of interest statement is made by Board members at the beginning of each meeting on request by the Chair if relevant. This is minuted at each meeting.

Related parties and co-operation with other organisations

During the year consultancy fees totalling £8,700 were paid to Alan Mills Consulting in respect of consultancy on the preparedness RAMP projects that Alan Mills coordinated for MapAction. Alan Mills is a Trustee of the Charity for which he is not paid and a volunteer for the Charity, for which he is also not paid.

Pay policy for senior staff

The Directors, who are also the Charity Trustees, are responsible for the overall direction and performance of the Charity. They delegate day-to-day implementation of this to the executive personnel. The office based risk management and planning team comprise the key management personnel of the Charity in charge of directing, controlling and operating the Charity on a day to day basis.

All Directors at Trustee level give of their time freely and no Director received remuneration in the year for Trustee activities.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings and with reference to the Index of Labour Costs per Hour (ILCH).

Risk management

During 2017 the annual review of the risk register continued on a quarterly review carried out by the Risk Management and Planning group with significant changes submitted by the Chief Executive to the Board at each quarterly meeting.

The Charity's crisis management protocol remained in place and was not activated during the year. There were no known safeguarding, fraud or data breach incidents and to our knowledge members have upheld the charity's Code of Conduct. For all new staff, a clause was included in their contracts on the charity's Membership Code of

Risk Management (continued)

Conduct. Discussions were held with volunteer members regarding both Duty of Care, and the members Code of Conduct at two team trainings during the year. As of 2017 all members are required to sign this Code.

Financial procedures were further updated by the Finance Manager in 2017 to further consolidate separation of duties, clarify policy and ensure that assets (particularly cash reserves held in the banking system) were adequately protected.

Operational risks, arising from field deployments are assessed prior to the departure of personnel to a field location by the Operations Director or Deployments Coordinator. Any situation regarded as high risk is reviewed by the Chief Executive before departure. This includes assessing the risk of deploying into conflict situations. All deploying personnel are required to read the risk assessment prior to departure and indicate acceptance of the risks and mitigations detailed in writing.

Below is a list of key risks that remained constant through the year.

Key risks identified	Mitigation
Insufficient new funding; uncertainty over future funding may necessitate cutback in Charity's operations.	Effective and phased strategic expansion with fundraising plan and close monitoring of the trajectory of income raised. Positive fundraising steps being taken, clear milestones.
Succession planning: loss of key roles may cause disruption and additional costs to secure replacements.	List of backups to each role in place. Each function head to consider how continuity could be maintained.
Partnership; ability to maintain relevant and successful partnerships to access emergencies.	Ways of working – external: build strong partnerships based on delivering excellent services; maintain reputation of brand and promote it through communications and visibility; liaise with focal points regularly.
Competition; emergence of one or more 'competing' services offering field mapping in the emergency environment.	Ensuring excellence in operations and maintenance of brand to ensure MapAction maintains its niche. Ongoing monitoring of external environment to give early awareness of new initiatives and to allow engagement with these as potential partners, to ensure a collaborative and cooperative rather than competitive relationship with partners.

Financial review

MapAction finished the year with a net deficit result of £47,779. This deficit was lower than expected. Under the ECHO grant MapAction retained £131,941 as lead partner, (the balance of £356,861 being paid over to the Norwegian Refugee Council, the subsidiary partner, under the terms of a memorandum of understanding). Although income increased overall due to higher restricted income levels, this means our unrestricted income still fell short of what was required and this has led to a drop in the unrestricted fund balance as at the end of this financial year. This was due to delays in fundraising decisions particularly in the trusts and foundations stream, changes in personnel and that the organisation focused fundraising resources on establishing a stronger marketing foundation to generate new supporters in the future. In 2018 there will be an increased focus on raising unrestricted income.

Core funding from DFID received under a Grant agreement comprised 13.65% of total income compared to 26.2% in 2016 and 17.7% in 2015. The PPA agreement came to an end in December 2016. A new agreement under a different funding stream was subsequently made and agreed with DFID for 2017.

Additional core funding was secured from the Dutch Ministry of foreign affairs for 2015-2017, this comprised 16.1% of income in 2017 and 30.8% in 2016. These funds concluded in 2017 and a further amount of £90,000 was agreed for 2018.

Income from donations and legacies comprised 14.95% of total income compared to 27% in 2016 and 27.8% in 2015.

Expenditure for the year was £1,143,863 compared to £836,044 in 2016 and £1,131,360 in 2015. The 2017 figure includes £356,861 related to the ECHO NRC grant (2015 £480,704). Expenditure on charitable activities increased during the year, from £723,817 in 2016 to £1,068,695 in 2017. MapAction continues to monitor and manage routine expenditure well but the nature of the organisation's work means it can be difficult to accurately predict mission

Financial Review (continued)

funding requirements. Absorption capacity of mission funding also depends on the context and types of costs incurred in different environments.

At 31 December 2017 total funds stood at £591,666 compared to £643,352 in 2016 and £850,450 in 2015. £531,046 were unrestricted compared to £639,352 in 2016 and £624,241 in 2015, £60,620 were restricted.

Financial policies

Each year the Board reviews financial policies and recommends changes where necessary to the Treasurer. These policies and associated systems cover acceptance of donations, reserves, financial risk, financial reporting, investment, tendering, expenses and capitalisation.

Acceptance of donations

On the recommendation of the Chief Executive, the Board reviews all donations over £5,000 from sources other than Government and institutional sources which, for ethical or other reasons, might prejudice the relationship of MapAction with its partners or damage its perception as a neutral humanitarian actor, within the charity sector. There were no donations in 2017 that were considered a potential risk to reputation, perception or partnership.

Going concern

The Trustees, in preparing their report and reviewing the financial statements, are of the view that MapAction is a going concern.

Investment policy

The Charity seeks to produce the best financial return within an acceptable level of risk. As the Charity is involved in rapid response humanitarian emergencies, assets are held to supplement any shortage of funding. As such, maintenance of capital and liquidity are of paramount importance.

The Charity holds assets to fund planned expenditure over and above the immediate available funding. Capital volatility is accepted at a moderate level and assets are invested to reflect a moderate level of risk. The Charity's assets should be held in cash or near cash investments denominated in sterling or operational currencies such as US dollars or Euros. The Charity's cash balances should be deposited with institutions with a minimum rating of A- or invested in a diversified money market fund. Deposits should be spread by counterparty, subject to a maximum exposure of 25% of the total cash balance per institution and with regard to the FSCS limits.

The cash holding with CAF constitutes 13.7% at the year end. Funds were transferred to a CAF 60 day Notice account with Shawbrook Bank in 2016 (covered by the Shawbrook Bank under the FSCS).

Due regard has been given to FSCS limits on each of the holdings during the year but it has been felt that the risk involved at the time did not warrant opening any further accounts with additional institutions. This will be kept under review.

Reserves Policy

In the Trustees' view, the reserves should provide the Charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future taking into account the level of risk exposure at the time.

The reserves policy relates to general funds, i.e. unrestricted funds and those not subject to commitments, planned expenditure or other restrictions. For the purposes of the reserves policy, funds that have been designated by the Trustees are not included in general funds. Designated funds currently held are £0.00. The surplus funds are retained as restricted for future missions and should be used during the following accounting period.

The Trustees specifically consider the following when assessing the level of reserves necessary;

1. The need to react to emergency deployments without the confirmation of funding having been secured or even available post event.
2. The need to cover technical and support based staff roles in the event of long term absence.
3. The instability of Institutional donor funding programme renewal.
4. The support of short term funding needs pending receipt of grant funding for missions undertaken.
5. The stability of income streams, now and in the future.
6. That reserves need not be held to cover planned expenditure for operations where funding is reasonably expected to be from designated or restricted funds.
7. The contractual obligations of the organisation in the event of a cessation of activities.

Reserves Policy (continued)

Taking into account the factors above and with reference to the current budgeted income streams, expenditure forecast and cash flow projections the target operating reserve on a going concern basis, is a minimum of six months of budgeted planned costs.

As at the end of 2017 the reserves (excluding restricted and designated funds which fall outside the Charity Commission's definition of reserves, CC19) stood at £531,046, this represents approximately six months of budgeted planned costs for 2018, where planned expenditure has been adjusted to take account of the risks noted above and ongoing contractual obligations of the Charity.

The level of general reserves will be subject to ongoing review by the management team and dates have been set quarterly to review this alongside the review of the risk register.

Statement of the Trustees' responsibilities

The trustees (who are also directors of MapAction for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

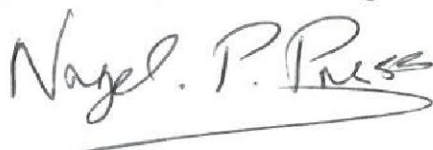
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is 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 auditor is aware of that information.

Approved by the Trustees on 17/04/2018 and signed on their behalf by



Nigel Press
Chairman

Independent Audit report to the Members

Opinion

We have audited the financial statements of MapAction for the year ended 31 December 2017 which comprise statement of financial activities, balance sheet and 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 Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the charitable company's state of affairs as at 31 December 2017 and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006.

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 those matters we are required to state to them in an auditors 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, for our audit work, for this report, or for the opinions we have formed.

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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's 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.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report .

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 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 to take advantage of the small companies exemption in preparing the Trustees' Annual Report and the Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 9, the trustees (who are also 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 to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and report in accordance with that Act.

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.



.....
Karen Bartlett (Senior Statutory Auditor)
For and on behalf of Saffery Champness LLP

Chartered Accountants
Statutory Auditors

St John's Court
Easton Street
High Wycombe
Buckinghamshire
HP11 1JX

23.04.18

Financial Statements
For the year ended 31 December 2017
Statement of financial activities – (incorporating an income and expenditure account)

	Note	Restricted £	Designated £	Unrestricted £	2017 Total funds £	Restricted £	Designated £	Unrestricted £	2016 Total funds £
INCOME FROM									
Donations									
Direct donations	3	-	-	184,094	184,094	17,900	4,000	135,103	157,003
Government and institutional-DFID		149,794	-	-	149,794	-	-	151,158	151,158
Grant OFDA		43,757	-	-	43,757	-	-	-	-
Government and institutional-Dutch MFA		177,000	-	-	177,000	177,000	-	-	177,000
Charitable activities									
Disaster response		31,546	-	6,630	38,176	89,956	-	-	89,956
ECHO-NRC project		356,861	-	-	356,861	-	-	-	-
ECHO-MapAction project		131,941	-	-	131,941	-	-	-	-
Other income									
Other income received		-	-	14,868	14,868	-	-	-	-
Interest receivable		-	-	664	664	-	-	469	469
Total income		890,899		206,256	1,097,155	284,856	4,000	286,730	575,586
EXPENDITURE ON									
Raising funds		(8,208)	-	(66,960)	(75,168)	-	-	(112,227)	(112,227)
Charitable activities	4								
Disaster response		(168,024)	-	(150,767)	(318,791)	(275,551)	-	(88,144)	(363,695)
Disaster preparedness		(6,154)	-	(9,160)	(15,314)	(20,000)	-	(11,712)	(31,712)
Capacity building/training		(124,827)	-	(64,453)	(189,080)	(31,600)	-	(122,995)	(154,595)
Monitoring & Evaluation		(2,800)	-	-	(2,800)	-	-	-	-
Pre Agreed grant costs		(141,135)	-	-	(141,135)	(163,081)	-	-	(163,081)
Development projects		(375,461)	-	(18,727)	(394,188)	-	-	(7,854)	(7,584)
Governance costs		-	-	(7,387)	(7,387)	-	-	(2,880)	(2,880)
Sub total		(818,201)	-	(250,494)	(1,068,695)	(490,232)	-	(233,585)	(723,817)
Total Expenditure		(826,409)	-	(317,454)	(1,143,863)	(490,232)	-	(345,812)	(836,044)

Continued...

Financial Statements
For the year ended 31 December 2017
Statement of financial activities – (incorporating an income and expenditure account) continued

	Note	Restricted £	Designated £	Unrestricted £	2017 Total funds £	Restricted £	Designated £	Unrestricted £	2016 Total funds £
Net gains/(losses) on investments	10	-	-	(1,071)	(1,071)	-	-	22,135	22,135
Net Income/ (expenditure)		64,490	-	(112,269)	(47,779)	(205,376)	4,000	(36,947)	(238,322)
Transfers between funds	12	(3,773)	(4,000)	7,773	-	(21,352)	(8,169)	29,521	-
Other gains/(losses)		(97)	-	(3,810)	(3,907)	-	-	31,225	31,225
Net movements in funds		60,620	(4,000)	(108,306)	(51,686)	(226,728)	(4,169)	23,799	(207,098)
Reconciliation of Funds									
Total funds brought forward	12	-	4,000	639,352	643,352	226,728	8,169	615,553	850,450
Total funds carried forward	12	60,620	-	531,046	591,666	-	4,000	639,352	643,352

All recognised gains and losses are included within the above statement. All amounts relate to continuing activities. The notes on pages 16 to 21 form part of these financial statements.

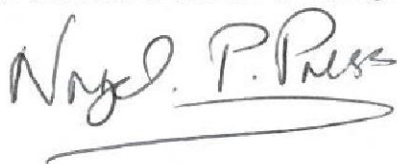
Financial Statements
Balance Sheet as at 31 December 2017

	Note	Restricted £	Designated £	Unrestricted £	2017 Total funds £	2016 Total funds £
Current Assets						
Investments	10			312,678	312,678	313,749
Debtors	8	120,019		35,596	155,615	74,438
Cash at bank and in hand	14	683,374		(73,923)	609,451	438,186
Total current assets		803,393		274,351	1,077,744	826,373
Liabilities						
Creditors: Amounts falling due within one year	9	(742,773)		256,696	(486,077)	(183,021)
Net current assets		60,620		531,046	591,666	643,352
Total net assets		60,620		531,046	591,666	643,352
The funds of the charity						
Restricted funds		60,620			60,620	-
Designated funds						4,000
Unrestricted funds				531,046	531,046	639,352
Total charity funds	12	60,620		531,046	591,666	643,352

The Trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes at pages 16 to 21 form part of these accounts.

Approved by the Trustees on 17/04/2018 and signed on their behalf by



Nigel Press
Chairman

Company number 6611408

Financial statements
For the year ended 31 December 2017
Statement of cash flows

	Note	2017 £	2016 £
Cash flows from operating activities			
Net cash provided (used in) operating activities	13	174,116	(133,405)
Change in cash and cash equivalents in the reporting period		174,116	(133,405)
Cash and cash equivalents at the beginning of the reporting period	14	438,186	540,366
Change in cash and cash equivalents due to exchange rate movements		(2,851)	31,225
Cash and cash equivalents at the end of the reporting period	14	609,451	438,186

Notes to the Financial Statements
For the year ended 31 December 2017

Company information

MapAction is a company limited by guarantee registered in England and Wales under company number 6611408. The registered office is The Clare Charity Centre, Wycombe Road, Saunderton, Buckinghamshire, HP14 4BF.

1. Accounting policies

- a) The financial statements have been prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £. They have been prepared in accordance with the Financial Reporting Standard applicable in the UK (FRS102) (effective 1 January 2015) – Charities SORP (FRS 102) and the Companies Act 2006.

MapAction 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 note.

There are no material uncertainties about the Charity's ability to continue as a going concern.

- b) Voluntary income is received by way of donations or grants and is included in full in the statement of financial activities when receivable.
- c) Revenue grants are credited to the statement of financial activities when there is evidence of entitlement, receipt is probable and its amount can be measured reliably.

Where unconditional entitlement to grants receivable is dependent upon fulfilment of conditions within the Charity's control, the incoming resources are recognised when there is sufficient evidence that conditions will be met. Where there is uncertainty as to whether the Charity can meet such conditions the incoming resource is deferred.

Event income is recognised when received after the event takes place.

- d) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.
- e) Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.
- f) Costs of generating voluntary income relate to the costs incurred by the Charity in encouraging third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- g) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are reported on the statement of financial activities after departmental allocations which are analysed further in Note 4.

- h) Governance costs are the costs associated with the governance arrangements of the Charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the Charity's activities.
- i) All assets, primarily computers and communication equipment, are fully expensed in the year of purchase. Equipment sometimes has to be left in situ or donated to local charities at the end of a deployment.
- j) Transactions denominated in foreign currencies are translated into sterling at the exchange rate at the date of the transaction.
- k) Financial instruments, The assets and liabilities of the charity all fall under Section 11 of FRS 102, Basic Financial Instruments. Listed investments are measured at fair value through the statement of financial activity, taken as the traded price in an active market. Other financial assets and liabilities are initially measured at transaction price and subsequently carried at amortised cost using the effective interest method.

2. Critical accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The directors do not consider that at this time there are any material accounting judgements or key estimation uncertainty to be disclosed within the financial statements.

3. Income from Charitable activities

Direct Donations	Restricted	Designated	Unrestricted	2017 Total	2016 Total
	£	£	£	£	£
Trusts and Private sources			160,368	160,368	144,840
Corporate			23,726	23,726	12,163
			184,094	184,094	157,003

These include software licences, access to technical support, computer server resources and free use of proprietary geospatial data. These resources contribute substantially to the Charity's technical work. The Directors consider that attempting to attribute monetary values to this assistance in the Charity's accounts would involve disproportionate effort whilst contributing little to the interpretation of the accounts.

4. Expenditure on charitable activities: attribution and allocation of costs by programme

	Cost of Raising funds	Disaster Response	Disaster preparedness	Capacity Building	M&E	Pre Agreed Grant Costs	Development projects	Governance	Total	Basis of Allocation
Analysis of Support Costs		64.2%	4.8%	31.0%						
Staff Costs	£65,781	£152,202	£11,380	£73,493		£101,289			£404,145	proportion of mission days per Activity and direct allocation
Premises Costs		£30,579	£2,286	£14,765					£47,630	proportion of mission days per Activity
Admin overheads		£22,048	£1,648	£10,646					£34,342	proportion of mission days per Activity
IT						£15,616			£15,616	Direct allocation
Direct Costs	£9,387	£113,962		£90,175	£2,800	£24,230	£394,188	£7,387	£642,130	Direct allocation
Activity Total	£75,168	£318,791	£15,314	£189,080	£2,800	£141,135	£394,188	£7,387	£1,143,863	

Staff costs: direct costs of staff employed for Fundraising programmes are attributed accordingly. Operational and other headquarters staff costs are allocated between disaster response, disaster preparedness and capacity building programmes using the 'mission days' allocation method described below. Total staff costs are analysed further in Note 6.

Premises costs: headquarters rent and related costs are allocated to cost of raising funds at a fixed rate of £0,000 (2016: £4,000). The balance of premises costs are allocated using the 'mission days' method described below.

Other costs: other organisational costs, for example admin overheads and general IT costs are allocated to cost of raising funds at a fixed rate of £0,000 (2016: £2,500). The balances of these costs are allocated using the 'mission days' method described below.

'Mission days' cost allocation method: As referred to above, non-attributed costs are allocated between disaster response, disaster preparedness and capacity building programmes in the ratio of the operational person days deployed in the year on each programme activity.

	No days	2017	No days	2016
Disaster response / recovery	373	64.2%	367	66.1%
Disaster preparedness	28	4.8%	32	5.8%
Capacity building/ training	180	31.0%	156	28.1%
	581		555	

5. Net income/(expenditure)

This is stated after charging / crediting:

	2017	2016
	£	£
Audit fees	7,200	2,400
Trustees' reimbursed expenses	160	471
	7,360	2,871

Trustees' reimbursed expenses represents trustee expenses reimbursed for two Trustees (2016: two Trustees) and board meeting venue costs. None of the Trustees have been paid remuneration or received any other benefit in the year.

6. Salaries, contractors and consultant costs

	2017	2016
	£	£
Salaries	292,816	264,416
Social security costs	25,532	27,270
Pension Costs	2,475	0
Other staff costs (including recruitment costs)	8,166	606
Total employee costs	328,989	292,292
Technical consultants (not direct employees)	75,156	46,057
Total staff costs from all sources	404,145	338,349

No employee earned more than £60,000 during the year (2016: nil)

The average headcount of employees excluding technical consultants during the year was 12 (2016: 8.9). Average FTE for 2017 was 8.9 FTE (2016 7.5 FTE).

MapAction employment policy is that annual leave may only be carried forward following approval by the Chief Executive. A review of the liability associated with annual leave carried forward as at 31 December 2017 has been conducted and the values not deemed material for disclosure under the SORP.

The total amount spent on key management personnel in the year was £174,053; there are no comparative figures for the previous year.

7. Taxation

The Charitable Company is not liable to corporation tax as all its income is charitable and is applied for charitable purposes.

8. Debtors

	2017 £	2016 £
Grant Debtors	2,450	37,486
Dutch grant receivable	25,000	-
Prepayments and accrued income	24,506	30,388
Other Debtors	103,659	6,564
	<u>155,615</u>	<u>74,438</u>

9. Creditors: amounts due within one year

	2017 £	2016 £
Trade creditors	21,101	34,159
Tax and social security	8,165	8,621
Accruals	99,059	19,478
Pension	891	-
ECHO NRC accrual	356,861	120,493
	<u>486,077</u>	<u>182,751</u>

10. Current assets investments

	2017 £	2016 £
Carrying (market) value at beginning of year 1 Jan 2017	313,749	291,614
(Deduct)/Add net (loss)/gain	(1,071)	22,135
Carrying (market) value at end of year 31 Dec 2017	<u>312,678</u>	<u>313,749</u>

Net gains arising from investments. These are reflected on the face of the SOFA.

Analysis of investments

	Market value at year end 31.12.17 £	Market value at year end 31.12.16 £
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes:		
Schroder Multi Manager Diversity Fund	312,678	313,749
	<u>312,678</u>	<u>313,749</u>

11. Basic financial instruments

The carrying amount of financial assets which are debt instruments at amortised cost is £74,438. The carrying amount of financial liabilities which is measured at amortised cost is £183,021.

12. Movements in funds

	At start of year 01.01.17 £	Incoming resources £	Outgoing resources £	Transfers £	At end of year 31.12.17 £
Restricted funds					
ECHO / NRC	0	488,802	(428,973)	-	59,829
DFID grant	0	181,340	(181,340)	-	0
OFDA	0	43,757	(39,193)	(3,773)	791
Dutch MFA Grant	0	177,000	(177,000)	-	0
Field Operations recoveries	0	46,232	(46,232)	-	0
Total restricted funds	0	937,131	(872,739)	(3,773)	60,620
Designated funds	4,000	-	-	(4,000)	0
Unrestricted funds					
General funds	639,352	202,447	(318,526)	7,773	531,046
Total unrestricted funds	639,352	202,447	(318,526)	7,773	531,046
Total funds	643,352	1,139,578	(1,191,265)	0	591,666

Purposes of funds

- Dutch MFA is restricted to serve exclusively the annual operational budget and may not be used to fund MapAction's unrestricted reserves, it must be spent during the year it is given.
- ECHO, DFID, OFDA are restricted for use as defined under the grant agreement.
- Under the agreement ECHO receipts must be recognised when received, DFID and OFDA are both grants dependent on providing services, therefore income is recognised when invoiced.
- ECHO NRC the amount of £356,861 is unpaid to NRC and is shown in creditors summary note 9
- Capacity building/training recoveries are restricted for this purpose.
- Field operation recoveries are restricted to the deployments for which they were claimed.
- Designated funds are for use on disaster response and capacity building and have been fully utilised in 2017.

Note to above: the restricted funds increased dramatically during 2017, the unrestricted funds remained the same, under SORP guidelines all restricted income and expenditure is to remain in the funds and not be spread across other areas.

13. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2017 £	2016 £
Net (expenditure) for the reporting period (as per SOFA)	(47,779)	(238,322)
Adjustments for:		
Losses/(Gains) on investments	1,071	(22,135)
(Increase)/decrease in debtors	(81,177)	92,971
Increase/(decrease) in creditors	303,056	34,081
Net cash provided by (used in) operating activities	<u>175,171</u>	<u>(133,405)</u>

14. Analysis of cash and cash equivalents

	2017 £	2016 £
Cash in hand	609,237	311,069
Notice deposits< 3 months	214	127,117
Total cash and cash equivalents	<u>609,451</u>	<u>438,186</u>

15. Related party transactions

During the year Consultancy fees totalling £8,700 (2016: £6,599) were paid to Alan Mills Consulting in respect of consultancy on the RAMP projects. Alan Mills is a Trustee of the Charity.