

REGISTERED COMPANY NUMBER: 06611408 (England and Wales)
REGISTERED CHARITY NUMBER: 1126727

MAPACTION
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

MAPACTION

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REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2018

TRUSTEES	Peter Beaumont Barbara Bond James Brown (Resigned 31/12/18) Anne-Marie Frankland Steve Harper Treasurer (Co-opted 31/12/18 (pending election)) Anne Kemp (Resigned 17/04/18) Alan Mills (Resigned 31/12/18) Nicholas Moody Phillip Moore Flemming Nielsen (Appointed 31/12/18) Benjamin Parker Nigel Press Chair Carolyn Twist Treasurer (Resigned 31/12/18) Roy Wood		
COMPANY SECRETARY	R E Wedge		
CHIEF EXECUTIVE	Liz Hughes		
REGISTERED OFFICE	Unit 2, Douglas Court Seymour Business Park Station Road Chinnor Oxfordshire OX39 4HA		
REGISTERED COMPANY NUMBER	06611408 (England and Wales)		
REGISTERED CHARITY NUMBER	1126727		
INDEPENDENT AUDITORS	Richard Place Dobson Services Limited Chartered Accountants 1 - 7 Station Road Crawley West Sussex RH10 1HT		
SOLICITORS	LGP Lacemaker House, 5 – 7 Chapel Street Marlow, Buckinghamshire SL7 3HN		
BANKERS	CAF Bank Ltd PO Box 289aa West Malling Kent ME19 4TA	HSBC 1 Corn Market High Wycombe HP11 2AY	Casenove Capital 1 London Wall Place London EC2Y 5AU

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REPORT OF THE TRUSTEES for the Year Ended 31 December 2018

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Executive Summary Statement

MapAction supports decision making during humanitarian emergencies but also in advance, by improving the availability of suitable data products and understanding of how they can be used. The beneficiaries for MapAction's services and activities are individual people living in vulnerable circumstances, who have been affected by major humanitarian disasters. MapAction benefits those people by enabling and helping the organisations coordinating the response to disasters to make better and faster decisions.

2018 was a year of significant development for MapAction, requiring both volunteers and staff to successfully meet several challenges. MapAction's partnerships building work saw us respond to emergencies with more and new partners, including the ASEAN AHA Centre and IMPACT REACH. MapAction's commitment to localising provision of services also grew, signing agreements with AHA Centre (SE Asia), CDEMA (Caribbean) and CESDRR (Central Asia).

Operationally MapAction:

- supported 10 emergency responses, and met 29 requests for remote support
- completed 6 preparedness missions
- ran or contributed to 18 training courses worldwide
- successfully bedded in a Transition Team - a paid retained team to support longer term deployments after the volunteer phase is completed, underpinning our volunteer response model.

Organisationally MapAction:

- undertook a comprehensive strategic review, leading to the development of a new 5-year strategic plan due to be approved in 2019
- introduced a new Knowledge Management system
- undertook the necessary steps to be compliant with the new GDPR legislation
- initiated a move to new headquarters. After the year end, MapAction moved the headquarters to new premises without service disruption.

MapAction faces the future with an exciting new strategy prepared which will enable it to continue playing a critical role in ensuring that humanitarian emergency response is improved by our information management support.

Demand for our members and their skills and time comes from more quarters and continually increases, reflecting the strong reputation of MapAction and its work. Our most significant challenge in the future may be that of ensuring that growth in financial support keeps pace with the growth in demand for our services.

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REPORT OF THE TRUSTEES for the Year Ended 31 December 2018

Purposes and aims

As set out in MapAction's Memorandum and Articles, and approved by the Charity Commission in 2014, the Charity's purpose 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."

As MapAction's experience and knowledge base has developed it now supports decision making during emergencies but also in advance, by improving the availability of suitable data products and understanding of how they can be used.

The Charity's principal aims during 2018 were consistent with the five-year strategy approved in January 2014. The objectives of the five-year strategy were:

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.

Ensuring our work delivers our aims

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 had due regard to the Charity Commission's guidance on public benefit, including the guidance 'public benefit; running a charity (PB2)'. The work MapAction does in support of the public benefit is explained within this report.

The focus of our work

During 2018 MapAction aimed to deliver on the above strategic objectives through the following:

1. Delivery of up to 11 emergency responses in countries affected by emergencies and in addition remote provision of mapping and information management products to support coordination, analysis and assessment where required.
2. Provision of up to 2 extended missions to support the transition from an emergency response to the longer term.
3. Provision of 4 preparedness missions with a particular focus on Asia Pacific, the Caribbean and Central Asia.
4. Provision of 15 training missions with partners.
5. Strengthening and where appropriate formalising our partnerships with regional disaster management agencies in Asia Pacific, the Caribbean, and Central Asia.
6. Building internal organisational technical resilience through improved knowledge management structures and an increased focus on automated systems for routine tasks.
7. Increasing our income to keep pace with planned growth.
8. Development of a new five-year organisational strategy.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2018

How our activities deliver public benefit

Who used and benefited from our services?

The ultimate beneficiaries from MapAction's services and activities in 2018 are always individual people living in vulnerable circumstances, who have been affected by major humanitarian disasters. MapAction benefits those people by enabling and helping the organisations coordinating the response to disasters to make better and faster decisions. By enabling those organisations to make better and faster decisions, assistance is more often provided to the places and people that most need it, when it's needed most.

To that end MapAction provided services to those partner agencies where we felt we could have the greatest positive impact on humanitarian disaster response. This included working with relevant United Nations agencies and increasingly with more local or regional disaster management agencies such as the Association of South East Asian Nations Humanitarian Assistance centre (ASEAN AHA centre); the Caribbean Disaster Emergency Management Agency (CDEMA); and the Centre for Emergency Situations and Disaster Risk Reduction (CESDRR) in Central Asia. Services were also provided to international non-government organisations (INGOS) and to national authorities and national non-government organisations.

Services were provided in affected countries and remotely with the majority of products made available locally as well as through our website, through social media, and via websites and platforms widely used by humanitarians, such as Humanitarian Data Exchange (HDX).

All MapAction map and data products are aimed to assist humanitarian response planning at the earliest stages of response. As well as providing direct support to emergencies, MapAction also supported enhanced preparedness for such responses (for example identifying data likely to be helpful in emergencies) prior to this occurring. We also worked on building response capability in affected countries and remotely through training in the use of emergency information management products and help in identifying gaps or possible obstructions to swift availability and publication of those necessary products. By working at the centre of humanitarian coordination MapAction was able to benefit multiple organisations with responsibilities for humanitarian response that impacted indirectly on the collective aid effort for each emergency.

MapAction's work delivered benefit in several other important areas:

Strategic Data Sharing - MapAction continued to engage at a strategic level with people and organisations able to shape the sharing of data during humanitarian crises: through the UNGGIM (United Nations Global Geospatial Information Management Committee of Experts) UN OCHA and other agencies and donors. These bodies contribute to shaping the policy environment in which humanitarian response will occur, and MapAction worked closely with these bodies, to communicate lessons from its work.

Situational Data Delivery - MapAction influenced situational data delivery by working with partners across the sector to improve the way that information could be located and used in areas of platforms, permissions, formats, discoverability, data from different sources and influencing the direction of data collection (UAVs etc). MapAction engaged in all of these areas through excellent relationships with a very wide and growing range of partners.

Developing new GIS/IM products to meet new means of aid delivery. MapAction developed analytical maps for Cash Programming and Health mapping specifically as part of its work to continually assess how we can further improve thematic map products.

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REPORT OF THE TRUSTEES for the Year Ended 31 December 2018

Our achievements and performance

MapAction adopted a confident approach in 2018 to deliver its activities, based upon a strong reputation, brand, relationships and the vision for how Geographic Information Systems and Information Management (GIS/IM) can be vital for effective humanitarian response. The intention at the outset of the year was to consolidate the growth of the previous year and focus on partnerships, quality and impact.

During the year MapAction achieved many of its intended outcomes in operational response, providing support to ten emergency responses, six preparedness missions, eighteen training courses and twenty-nine requests for remote support. Several of these missions were extended using our transition team. We signed Memoranda of Understanding with the ASEAN AHA centre, CDEMA and CESDRR deepening our partnership with each of these regional coordination response bodies.

We extended our work with new partners such as IMPACT REACH providing support to multi-agency assessments that they were coordinating in countries affected by conflict. We widened our partnerships with UN agencies, working with UNICEF in Guyana on the Venezuela crisis and supporting the work of the Humanitarian Open Streetmap team working on the Venezuela crisis with the UN Refugee Agency, UNHCR.

During the year, we continued to support the collection, preparation and management of data – providing coaching and advice through our specialist team to partners and colleagues in a range of different organisations.

We conducted an eighteen-month review of our work identifying useful lessons to build on our strengths. Notably we identified that we are most effective when we combine our preparedness work with our response work (for example offering preparedness work in the wake of a response, when challenges have been identified and are fresh in the memory). This is a lesson being fed into the new five-year strategy.

Internally we implemented General Data Protection Regulation (GDPR) and moved our knowledge management system to a new platform, Confluence, to enhance the open information approach that we hope to achieve within the organisation. MapAction's organisational resilience was also tested by an unplanned office move as a result of the unexpected sale of our HQ premises, which we were able to execute smoothly and without service disruption.

MapAction's wider performance was also recognised with an award by the Data Analysts User Group, a forum of commercial data analysts who meet and exchange best practice.

Use of 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 a paid office 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 headquarters.
- 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.
- Preparedness activities. MapAction has a body of funded work to support organisations in preparing their Humanitarian Information Management system for emergencies. Volunteers deliver the majority of this, sometimes with paid personnel from the office or transition team supporting them.
- Development activities: volunteers participate in policy development groups and projects underpinning this in the following thematic areas: Online services; Technical systems administration; Data management; Geographic Information Systems; Training; Preparedness; and Monitoring and Evaluation. 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.

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REPORT OF THE TRUSTEES for the Year Ended 31 December 2018

Development of the Transition Team - Alongside the volunteer team carrying out the majority of MapAction's activities, and the paid office team supporting that, MapAction has developed a paid Transition Team. This comprises volunteers selected to provide dedicated time on a stipend retainer basis, and then remunerated on a fully paid basis only for time spent actually deployed. The Transition Team has been used to carry out more complex missions requiring more time than our volunteer deployments would usually last for, or carrying out transition missions after we have deployed volunteers in the first phase of the response. This team has also been used to provide team leadership where new volunteers have deployed and an experienced volunteer has not been available to provide such leadership.

The paid office team meets with the volunteers and transition team members 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 Trustees 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.

Grant making policy

In general MapAction does not exist to make grants. MapAction does not therefore have a formal grant making policy, although all grants are carefully considered and approved by the Trustees before they are made. However, MapAction did make three grants in 2018: -

The first two were to the Humanitarian OpenStreetMap (HOT) team, as a donation towards the costs of a conference for GIS volunteers. MapAction benefits from networking conferences with like-minded organisations like HOT and is also able to attend the Missing Maps annual meeting during this conference. MapAction is a member of the Missing Maps partnership and viewed this donation to the HOT conference as part of its contribution to Missing Maps.

The third grant was made to the Norwegian Refugee Council for ACAPS, as part of a joint agreement with ECHO. MapAction holds a Framework Partnership Agreement with ECHO and, in agreement with long term partner ACAPS, MapAction applied for funding, which included a significant element of work to be undertaken by ACAPS. The grant MapAction made to ACAPS was entirely in respect of the work that they committed to undertake under the ECHO grant made to MapAction. MapAction and ACAPS did this because ACAPS is not a framework partnership holder and was therefore not able to receive funds directly from ECHO although ECHO was keen to support this element of ACAPS work.

Financial 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 considering 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. Funds that have been designated by the Trustees are not included in general funds. MapAction did not hold any designated funds by the end of 2018. Restricted funds are also excluded as these do not form part of the free reserves of the Charity.

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 and the real risk that they will not be recovered or even available post event.
 2. The need to cover critical technical and support-based staff roles in the event of long-term absence.
 3. The inherent instability of institutional donor funding programme renewal allied with MapAction's relative reliance on this income stream.
 4. The support of short-term funding needs pending receipt of grant funding for missions undertaken.
 5. The stability of most 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.
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REPORT OF THE TRUSTEES for the Year Ended 31 December 2018

Considering 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 excluding those costs which are funded by confirmed restricted funds. This is in keeping with Charity Commission advice.

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.

Principal funding sources

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 effectiveness or perception as a neutral humanitarian actor, within the charity sector. There were no donations in 2018 that were considered a potential risk to reputation, perception or partnership.

During 2018, MapAction received funding from the European Commission's European Civil Protection and Humanitarian Aid Operations, Ministry of Foreign Affairs of the Netherlands, the UK Department for International Development, U.S. Agency for International Development (USAID) Office for Foreign Disaster Assistance (OFDA), MapAction Germany and the Dulverton Trust continued to provide funding to the charity as did ESRI INC and ESRI UK with in-kind support. Numerous employers supported the charity with the provision of their personnel to be MapAction volunteers, and through donations.

Funds in deficit

MapAction had no restricted funds in deficit at the end of the year.

Investment policy and objectives

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 56% at the year end. During 2018 the Trustees reviewed these holdings making the decision to transfer funds to a more readily accessible fund through our current provider Cazenove balancing access, performance and risk as our investment policy requires.

Plans for future periods

MapAction is currently developing a new five-year strategy that will focus on ensuring the charity is able to continue to provide relevant and vital services globally through partnerships and networks, through having a presence in focus countries, through secondment opportunities with regional and global partners, and through providing data and technical services alongside mapping capabilities. The charity will need to significantly increase its income to achieve these new objectives and is exploring the potential of enhanced European and US presences to help provide access to a broader range of donors.

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 engaging in the work of the charity but are not paid members of staff, and numbered 93 at the end of 2018 (31 December 2017: 101).

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REPORT OF THE TRUSTEES for the Year Ended 31 December 2018

Company status

The company is limited by guarantee and all members have agreed to contribute a sum not exceeding £1 in the event of a winding-up. The number of guarantees at 31 December 2018 was 93.

Recruitment and appointment of trustees

The Memorandum of Association first approved in 2008, sets out term lengths for Trustees. The Board refreshes membership therefore on a regular basis. Trustees are elected at each Annual General Meeting (AGM). The Board can also co-opt new Trustees pending formal election prior to the AGM. Towards the end of 2018 new trustees were elected. Their biographies are available on the MapAction website mapaction.org.

Induction and training of trustees

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.

Organisational structure

The Board meets on a quarterly basis and in addition to 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. The Board is mindful of the need to ensure an appropriate mix of skills and experience amongst the Trustees.

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.

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 management 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 their time freely and no Director received remuneration in the year for Trustee activities.

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

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REPORT OF THE TRUSTEES for the Year Ended 31 December 2018

Risk management

During 2018 the annual review of the risk register continued on a quarterly review carried out by the management team. The Chief Executive highlights any significant changes in this risk assessment 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 Conduct. Discussions were held with volunteer members during the year regarding the members Code of Conduct which all members are required to sign.

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.

Risks are assessed for all new projects including whether there may be any data protection issues to consider.

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

Key risks identified	Mitigation
Insufficient new funding; uncertainty over future funding and cash flow shortfalls may necessitate liquidation of reserves or reduction of Charitable activities. Uncertainties in relation to funding driven by the potential impact of Brexit.	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.

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REPORT OF THE TRUSTEES for the Year Ended 31 December 2018

Related parties

During the year consultancy fees totaling £14,924 were paid to Alan Mills Consulting in respect of activities carried out as Preparedness Coordinator for the charity. Alan Mills was a Trustee of the Charity during 2018 for which he is not paid and a volunteer for the Charity, for which he is also not paid.

During the year consultancy fees totaling £23,514 were paid to 55 North Consulting, the consulting firm employing Anne-Marie Frankland for project management of MapAction's migration to full GDPR compliance and for an extended humanitarian response mission in Guyana. Anne-Marie Frankland is a Trustee of the Charity for which she is not paid and a volunteer for the Charity, for which she is also not paid.

Fundraising

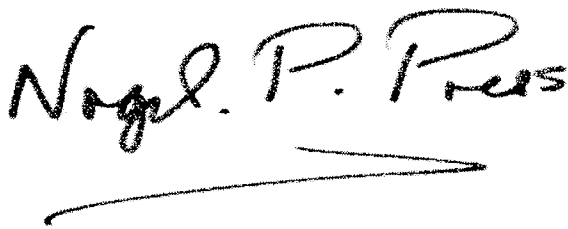
MapAction's fundraising activities continue to grow in order to resource the demand for its services. MapAction's fundraising activities focus heavily on raising money from major humanitarian donor governments, trusts and foundations and a small number of major donors and companies. This is based on the premise that the greatest return on fundraising investment will be from organisations who invest the most time and resources into improving the impact and effectiveness of humanitarian work. However MapAction also raises some money from individuals, either via direct donations, challenge event sponsors or events. MapAction has taken steps to ensure it does such public fundraising according to both legal and best practice. In particular MapAction prepared its supporter database to be fully compliant with GDPR regulations. In 2019 MapAction also joined the Fundraising Regulator.

MapAction's fundraising is almost entirely conducted by members of its own staff and volunteer teams. We engaged a Fundraising Consultant briefly in Dec 2018, for a very specific piece of work to raise money from grant making trusts and foundations, which is now concluded.

MapAction does not engage in the modes of fundraising that tend to lead to complaints, and we received no complaints about our fundraising in 2018 but we do have a complaints policy in place should any be received in the future.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006. The Trustees have taken advantage of the exemption available to smaller companies and have not prepared a strategic report.

Approved by the Board of Trustees and signed on its behalf by:



Nigel Press

17 July 2019

MAPACTION

STATEMENT OF TRUSTEES RESPONSIBILITIES for the Year Ended 31 December 2018

The trustees (who are also the directors of MapAction for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MAPACTION

Opinion

We have audited the financial statements of Mapaction (the 'charitable company') for the year ended 31 December 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2018 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors 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 Report of the Independent Auditors 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MAPACTION

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of 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 a Report of the Independent Auditors 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 Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Section 145 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Richard Place Dobson Services Limited
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Chartered Accountants
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

Date: 24/07/2019

MAPACTION

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 December 2018**

		Unrestricted fund £	Designated £	Restricted fund £	31.12.18 Total funds £	31.12.17 Total funds £
Notes						
INCOME FROM						
Donations and legacies	2	136,391	-	11,143	147,534	184,093
Charitable activities	4	-	-	756,639	756,639	897,529
Investment income	3	186	-	-	186	664
Other income	5	5,796	-	-	5,796	14,868
Total		142,373	-	767,782	910,155	1,097,154
EXPENDITURE ON						
Raising funds	6	111,534	-	-	111,534	75,167
Charitable activities	7					
Disaster Response		31,661	-	288,612	320,273	384,066
Disaster Preparedness		14,353	-	110,832	125,185	36,637
Capacity Building		52,679	-	342,877	395,556	251,003
Monitoring and Evaluation		-	-	10,377	10,377	2,800
Development		38,988	-	-	38,988	394,188
Total		249,215	-	752,698	1,001,913	1,143,861
Net gains/(losses) on investments		(2,594)	-	-	(2,594)	(4,978)
NET INCOME/(EXPENDITURE)		(109,436)	-	15,084	(94,352)	(51,685)
Transfers between funds	18	(4,426)	46,027	(41,601)	-	-
Net movement in funds		(113,862)	46,027	(26,517)	(94,352)	(51,685)
RECONCILIATION OF FUNDS						
Total funds brought forward		531,047	-	60,620	591,667	643,352
TOTAL FUNDS CARRIED FORWARD		417,185	46,027	34,103	497,315	591,667

The notes form part of these financial statements

MAPACTION

BALANCE SHEET
At 31 December 2018

		Unrestricted fund	Designated	Restricted fund	31.12.18 Total funds	31.12.17 Total funds
	Notes	£	£	£	£	£
FIXED ASSETS						
Investments	13	160,184	-	-	160,184	100
CURRENT ASSETS						
Debtors	14	170,842	-	-	170,842	155,615
Investments	15	-	-	-	-	312,678
Cash at bank		<u>157,653</u>	<u>46,027</u>	<u>34,103</u>	<u>237,783</u>	<u>609,451</u>
		328,495	46,027	34,103	408,625	1,077,744
CREDITORS						
Amounts falling due within one year	16	(71,494)	-	-	(71,494)	(486,177)
NET CURRENT ASSETS		<u>257,001</u>	<u>46,027</u>	<u>34,103</u>	<u>337,131</u>	<u>591,567</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>417,185</u>	<u>46,027</u>	<u>34,103</u>	<u>497,315</u>	<u>591,667</u>
NET ASSETS		<u><u>417,185</u></u>	<u><u>46,027</u></u>	<u><u>34,103</u></u>	<u><u>497,315</u></u>	<u><u>591,667</u></u>
FUNDS	18					
Unrestricted funds:						
General fund					417,185	531,047
Designated					<u>46,027</u>	-
					463,212	531,047
Restricted funds:						
Restricted fund					<u>34,103</u>	<u>60,620</u>
TOTAL FUNDS					<u><u>497,315</u></u>	<u><u>591,667</u></u>

The notes form part of these financial statements

MAPACTION

BALANCE SHEET - CONTINUED
At 31 December 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

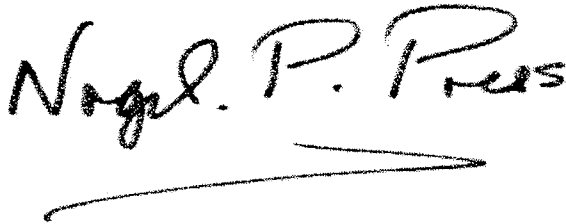
The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 17.vii.2019 and were signed on its behalf by:

A handwritten signature in black ink, reading "Nigel P. Press". The signature is written in a cursive style with a long horizontal line extending from the bottom of the name.

.....
Nigel Press

The notes form part of these financial statements

MAPACTION

CASH FLOW STATEMENT
for the Year Ended 31 December 2018

	Notes	31.12.18 £	31.12.17 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>(521,854)</u>	<u>170,601</u>
Net cash provided by (used in) operating activities		<u>(521,854)</u>	<u>170,601</u>
Cash flows from investing activities:			
Sale of fixed asset investments		150,000	-
Interest received		<u>186</u>	<u>664</u>
Net cash provided by (used in) investing activities		<u>150,186</u>	<u>664</u>
Change in cash and cash equivalents in the reporting period		(371,668)	171,265
Cash and cash equivalents at the beginning of the reporting period		<u>609,451</u>	<u>438,186</u>
Cash and cash equivalents at the end of the reporting period		<u><u>237,783</u></u>	<u><u>609,451</u></u>

MAPACTION

NOTES TO THE CASH FLOW STATEMENT for the Year Ended 31 December 2018

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.18 £	31.12.17 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(94,352)	(51,685)
Adjustments for:		
Losses on investments	2,594	4,978
Foreign exchange adjustments	-	(3,907)
Interest received	(186)	(664)
Increase in debtors	(15,227)	(81,177)
(Decrease)/increase in creditors	<u>(414,683)</u>	<u>303,056</u>
Net cash provided by (used in) operating activities	<u>(521,854)</u>	<u>170,601</u>

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2018

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The registered office address for the Charitable Company is Unit 2, Douglas Court, Seymour Business Park, Station Road, Chinnor, Oxfordshire. OX39 4HA

The accounts are prepared in sterling and all amounts are rounded to the nearest £.

Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Preparation of consolidated financial statements

The financial statements contain information about MapAction as an individual charity and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

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 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.

Income

Voluntary income is received by way of donations or grants and is included in full in the statement of financial activities when receivable.

Revenue grants are credited to the SOFA 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 income is 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 income is deferred.

Event income is recognised when received after the event has taken place.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2018

1. ACCOUNTING POLICIES - continued

Donated services and facilities

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. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Charitable activities

Charitable activity costs are costs incurred in delivering the charitable objects.

Governance costs

These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the Charity's activities.

Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs are reported on the statement of financial activities after departmental allocations using the mission days basis.

Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Taxation

The charity is exempt from corporation tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2018

1. ACCOUNTING POLICIES - continued

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 amortised using the effective interest method.

Tangible fixed assets

All assets, primarily computers and communication equipment, are fully expended in the year of purchase. Equipment sometimes has to be left in situ or donated to local charities at the end of a deployment.

Fixed Asset Investments

Fixed asset investments represent investments held in a managed portfolio and share held in a dormant subsidiary company.

Fixed asset investments held in a managed portfolio are initially measured at cost and then revalued at the year end using the traded price in an active market. Unrealised gains and losses on the investment are recognised in the statement of financial activities.

Investment in group companies are recognised at cost less any provision for impairment in value.

Debtors, Cash at Bank and in hand

Debtors, cash at bank and short term highly liquid investments are recognised at the settlement amount due after any discounts.

Creditors and provisions

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are usually recognised at their settlement amount after allowing for any discounts due.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership remain with the lessor. Rental charges are charged on a straight-line basis over the term of the lease.

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	31.12.18 Total funds	31.12.17 Total funds
	£	£	£	£
Donations	<u>136,391</u>	<u>11,143</u>	<u>147,534</u>	<u>184,093</u>

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 December 2018

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.12.18 Total funds £	31.12.17 Total funds £
Deposit account interest	<u>186</u>	<u>-</u>	<u>186</u>	<u>664</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	Total 2018 £	Total 2017 £
DFID	-	173,429	173,429	149,794
OFDA	-	224,235	224,235	43,757
Dutch MFA	<u>-</u>	<u>250,000</u>	<u>250,000</u>	<u>177,000</u>
Government and Institutional	-	647,664	647,664	370,551
DFID	-	-	-	31,546
WFP	-	-	-	6,630
UNICEF	<u>-</u>	<u>24,076</u>	<u>24,076</u>	<u>-</u>
Disaster response	-	24,076	24,076	38,176
ECHO - NRC	-	4,724	4,724	356,861
ECHO - MapAction	<u>-</u>	<u>80,175</u>	<u>80,175</u>	<u>131,941</u>
Disaster Preparedness	<u>-</u>	<u>84,899</u>	<u>84,899</u>	<u>488,802</u>
Total	<u>-</u>	<u>756,639</u>	<u>756,639</u>	<u>897,529</u>
Total by fund 31 December 2017	<u>-</u>	<u>897,529</u>	<u>897,529</u>	

5. OTHER INCOME

	2018 £	2017 £
Consultancy	5,796	14,635
Insurance payment received	<u>-</u>	<u>233</u>
	<u>5,796</u>	<u>14,868</u>

All other income is unrestricted.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2018

6. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	31.12.18 Total funds £	31.12.17 Total funds £
Staff costs	102,455	-	102,455	65,714
Projects	-	-	-	40
Marketing	3,306	-	3,306	6,396
Support costs	3,591	-	3,591	3,017
Consultants costs	750	-	750	-
Governance costs	<u>1,432</u>	<u>-</u>	<u>1,432</u>	<u>-</u>
	<u>111,534</u>	<u>-</u>	<u>111,534</u>	<u>75,167</u>

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 December 2018

7. CHARITABLE ACTIVITIES COSTS

	Disaster Response £	Disaster Preparedness £	Capacity Building £	M&E £	Development / Research Projects £	Total 2018 £
Staff Costs	135,198	61,290	116,721	-	-	313,209
Consultants costs	19,804	24,153	17,098	-	-	61,055
Disaster Response & Capacity Building	77,605	-	186,049	10,377	-	274,031
Premises	19,785	8,969	17,082	-	-	45,836
Administration	36,220	16,420	31,270	-	-	83,910
IT	20,888	9,469	18,034	-	-	48,391
Organisational Development	-	-	-	-	38,988	38,988
Support costs	10,770	4,884	9,302	-	-	24,959
Total	<u>320,273</u>	<u>125,185</u>	<u>395,556</u>	<u>10,377</u>	<u>38,988</u>	<u>890,379</u>
Total 2017	<u>384,066</u>	<u>36,637</u>	<u>251,003</u>	<u>2,800</u>	<u>394,188</u>	<u>1,068,694</u>

£752,698 of the expenditure above was restricted (2017: £818,201)

Staff costs, Premises, Administration, IT, Governance and Support costs are allocated using the Mission Day allocation method. Non-attributable costs are apportioned between disaster response, disaster preparedness and capacity building programmes in the ratio of the operational person days deployed in the year on each activity.

Direct consultants' costs are attributed to the activity they relate to or apportioned using the Mission Day allocation method.

Direct costs are attributed to Disaster Response & Capacity Building activities.

Mission Day cost allocation method:

	no of days		%	
	2018	2017	2018	2017
Disaster response / recovery	300	373	43.2	64.2
Disaster preparedness	136	28	19.6	4.8
Capacity building / training	<u>259</u>	<u>180</u>	37.3	31.0
	<u>695</u>	<u>581</u>		

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 December 2018

8. SUPPORT COSTS

	Basis of apportionment	Support £	Governance £	Total 2018 £
Trustee business, meetings & travel	Per event	-	1,697	1,697
Foreign currency revaluations	Mission days	12,434	-	12,434
Office costs	Direct costs	3,591	-	3,591
Audit fees	Governance	-	10,800	10,800
Annual Review	Governance	-	1,432	1,432
Legal and professional	Governance	-	28	28
		<u>16,025</u>	<u>13,957</u>	<u>29,982</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.18	31.12.17
	£	£
Auditors' remuneration	<u>10,800</u>	<u>7,200</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

During the year consultancy fees were paid to 2 Trustees of the Charity (2017:1). Consultancy fees and reimbursed expenses totalling £23,514 (2017: Nil) were paid to 55 North Consulting Ltd. for work undertaken to prepare the Charity for GDPR compliance. Anne-Marie Frankland, a trustee of the Charity is a director of 55 North Consulting Ltd.

Consultancy fees and reimbursed expenses totalling £14,924 (2017: £8,700) were paid to Alan Mills Consulting for Disaster Preparedness. Alan Mills was a trustee of the Charity until 31 December 2018.

2 members of the management committee received reimbursed travel and subsistence expenses during the year of £828 (2017: £160) and three members received team training and deployment expenses of £4,778 (2017: £Nil).

Aggregate donations from related parties were £457 (2017: £Nil).

There were no donations from related parties which were outside the normal course of business and no restricted donations from related parties.

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 December 2018

11. STAFF COSTS

	31.12.18	31.12.17
	£	£
Wages and salaries	435,935	376,070
Social security costs	34,127	25,532
Other pension costs	<u>6,657</u>	<u>2,474</u>
	<u>476,719</u>	<u>404,076</u>

The average monthly number of employees during the year was as follows:

	31.12.18	31.12.17
	<u>17</u>	<u>12</u>
Average headcount excluding consultants		

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.12.18	31.12.17
	<u>1</u>	<u>-</u>
£60,001 - £70,000		

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and members of the Senior Management Team. The total employee benefits of the key management personnel of the charity were £238,801 (2017: £174,053).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated £	Restricted fund £	Total funds £
INCOME FROM				
Donations and legacies	184,093	-	-	184,093
Charitable activities	6,630	-	890,899	897,529
Investment income	664	-	-	664
Other income	<u>14,868</u>	<u>-</u>	<u>-</u>	<u>14,868</u>
Total	206,255	-	890,899	1,097,154

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2018

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Designated £	Restricted fund £	Total funds £
EXPENDITURE ON				
Raising funds	66,959	-	8,208	75,167
Charitable activities				
Disaster Response	74,825	-	309,241	384,066
Disaster Preparedness	30,483	-	6,154	36,637
Capacity Building	126,376	-	124,627	251,003
Monitoring and Evaluation	-	-	2,800	2,800
Development	18,809	-	375,379	394,188
Total	317,452	-	826,409	1,143,861
Net gains/(losses) on investments	(4,881)	-	(97)	(4,978)
NET INCOME/(EXPENDITURE)	(116,078)	-	64,393	(51,685)
Transfers between funds	7,773	(4,000)	(3,773)	-
Net movement in funds	(108,305)	(4,000)	60,620	(51,685)
RECONCILIATION OF FUNDS				
Total funds brought forward	639,352	4,000	-	643,352
TOTAL FUNDS CARRIED FORWARD	531,047	-	60,620	591,667

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 December 2018

13. FIXED ASSET INVESTMENTS

	Shares in group undertakings £	Listed investments £	Totals £
MARKET VALUE			
At 1 January 2018	100	-	100
Transfer from current assets	-	312,678	312,678
Disposals	-	(150,000)	(150,000)
Revaluations	-	(2,594)	(2,594)
At 31 December 2018	<u>100</u>	<u>160,084</u>	<u>160,184</u>
NET BOOK VALUE			
At 31 December 2018	<u>100</u>	<u>160,084</u>	<u>160,184</u>
At 31 December 2017	<u>100</u>	<u>-</u>	<u>100</u>

There were no investment assets outside the UK.

The historic cost of investments held is £128,617 (2017: £248,876)

Investments at fair value comprised:

	2018 £	2018 £
Equities	158,511	312,252
Cash held within the investment portfolio	<u>1,573</u>	<u>426</u>
	<u>160,084</u>	<u>312,678</u>

The company's investments at the balance sheet date in the share capital of companies include the following:

MapAction Services Limited

Registered office: Registered in England, Company No: 6611472

Nature of business: Dormant

Class of share:	% holding	31.12.18 £	31.12.17 £
Ordinary	100	<u>100</u>	<u>100</u>
Aggregate capital and reserves		<u>100</u>	<u>100</u>

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2018

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18	31.12.17
	£	£
Trade debtors	26,140	27,450
Grants receivable	127,646	-
Other debtors	-	103,659
Prepayments and accrued income	17,056	24,506
	<u>170,842</u>	<u>155,615</u>

15. CURRENT ASSET INVESTMENTS

	31.12.18	31.12.17
	£	£
Listed investments	<u>-</u>	<u>312,678</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18	31.12.17
	£	£
OFDA accrual	22,654	-
ECHO NRC accrual	-	356,861
Trade creditors	24,114	22,543
Social security and other taxes	11,831	8,165
Other creditors and accruals	12,895	10,050
Deferred income	-	90,000
	<u>71,494</u>	<u>486,177</u>

Deferred Income

	31.12.18	31.12.17
	£	£
At 1 January	90,000	-
Grants received	160,000	90,000
Grants released	<u>(250,000)</u>	<u>-</u>
	<u>-</u>	<u>90,000</u>

The deferred income related to a grant received from Dutch MFA

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 December 2018

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.12.18	31.12.17
	£	£
Within one year	42,620	-
Between one and five years	96,863	-
	<u>139,483</u>	<u>-</u>

18. MOVEMENT IN FUNDS

Restricted Funds

	01.01.18	Income	Expenditure	Transfer	31.12.18
	£	£	£	£	£
ECHO/NRC	59,829	84,899	(102,566)	(21,778)	20,384
OFDA	791	224,235	(191,564)	(19,743)	13,719
Dutch MFA	-	250,000	(250,000)	-	-
DFID	-	173,429	(173,429)	-	-
Indonesian earthquake and tsunami appeal 2018	-	3,143	(3,063)	(80)	-
Calleva Foundation	-	8,000	(8,000)	-	-
UNICEF	-	24,076	(24,076)	-	-
Total restricted funds	<u>60,620</u>	<u>767,782</u>	<u>(752,698)</u>	<u>(41,601)</u>	<u>34,103</u>

	01.01.17	Income	Expenditure	Transfer	31.12.17
	£	£	£	£	£
ECHO/NRC	-	488,802	(428,973)	-	59,829
DFID grant	-	181,340	(181,340)	-	-
OFDA	-	43,757	(39,193)	(3,773)	791
Dutch MFA grant	-	177,000	(177,000)	-	-
Total restricted funds	<u>-</u>	<u>890,899</u>	<u>(826,507)</u>	<u>(3,773)</u>	<u>60,620</u>

ECHO / NRC - A grant agreement covering the period June 2017 to March 2019 with DG ECHO and working with the Norwegian Refugee Council (NRC) to deliver the project, "Strengthening effective, evidence-based humanitarian decision-making through innovative products and capacity building in GIS services and needs analysis"

OFDA - United States Agency for International Development (USAID) support received through Office of U.S. Foreign Disaster Assistance (OFDA) grant funding for the programme, "More than words - Improving the impact of GIS products in humanitarian response" and awarded through to September 2021.

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 December 2018

18. MOVEMENT IN FUNDS - continued

Dutch MFA - Grant funding provided by the Dutch Government towards the operational budget of the organisation. 2 grant agreements ran during the period. An initial grant period ran from 10 April 2015 to 30 June 2018, followed by a decision in November 2018 to award funds for the period 30 September 2018 until December 2021.

DfID - Funding received under an accountable grant agreement with the UK Government Department for International Development (DfID). The grant is awarded until 31 December 2020 towards the Charity's Emergency Deployments Team (EDT) Programme.

Indonesia Earthquake & Tsunami Appeal 2018 - Funds received following a public appeal made in October 2018 and used in response to the earthquake that struck in the province of Sulawesi, Indonesia.

Calleva Foundation - A donation made by the trustees of the Calleva Foundation and originally restricted to sending a team of two volunteers to a humanitarian emergency for a two week deployment. It was subsequently agreed by the funder in October 2018 to utilise the funds to support the Charity in responding to the Venezuelan migrant crisis.

UNICEF - Funds received to collaborate with UNICEF Guyana and provide, "Information Management Surge Support in Response to the Venezuelan Migrant Crisis".

Field operation recoveries – restricted to the deployments for which they were claimed.

Transfers between funds represent amounts charged under full cost recovery principals to administer and staff projects in line with the original funders agreement

Designated funds

	01.01.18 £	Income £	Expenditure £	Transfer £	31.12.18 £
Office Move	-	-	-	46,027	46,027

	01.01.17 £	Income £	Expenditure £	Transfer £	31.12.17 £
Disaster response and capacity building	4,000	-	-	(4,000)	-

Office Move - Funds designated towards the relocation of the main office in 2019.

Disaster response and capacity building - Funds designated towards projects being undertaken for this charitable activity.

19. RELATED PARTY DISCLOSURES

Related party transactions are disclosed under note 10.