

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 2019**

MAPACTION

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REFERENCE AND ADMINISTRATIVE DETAILS for the Year Ended 31 December 2019

TRUSTEES	Peter Richard Kerrod Beaumont Barbara Ann Bond Christopher Ronald Ewing (appointed 7 Dec 19) Anne-Marie Frankland Steven James Harper (appointed 17 Oct 19) Gaye Anne Yvonne Hudson (appointed 17 Oct 19) Hosham Ali Khogali Ismail (appointed 17 Oct 19) Nicholas Crispin Moody (took Chair 7 Dec 19) Flemming Scholer Nielsen Philip Anthony Moore (resigned 31 May 19) Benjamin George Parker (resigned 31 May 19) Nigel Peter Press (resigned 7 Dec 19, handed over Chair to Nicholas Moody on 7 Dec 19) Roy Wood (resigned 7 Dec 19)
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 HSBC Cazenove Capital PO Box 289aa 1 Corn Market 1 London Wall West Malling High Place London Kent ME19 Wycombe EC2Y 5AU 4TA HP11 2AY

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REPORT OF THE TRUSTEES for the Year Ended 31 December 2019

Welcome from MapAction's Chair and Chief Executive

Humanitarian emergencies can appear chaotic. Response coordinators rapidly need to know where the worst affected people are, what are the current and future threats, who can provide support, how it might be delivered and so much more. Critical decisions come one upon another.

In 2019 MapAction helped to improve the situation of millions of people affected by emergencies by ensuring those humanitarian decision makers had access to the maps, data and situation analysis they needed to make effective decisions. We also worked hard to ensure that future emergencies in vulnerable locations will see ever better-informed decisions being made at such critical moments.

MapAction achieved this by applying the technical knowledge and insight gleaned from providing maps and geospatial analysis in over 100 humanitarian responses. We can and do bring unique and valuable country specific understanding and insight into humanitarian information management.

The majority of our work is delivered through our highly skilled and trained team of volunteer geospatial professionals. The team undertakes response, training and preparedness missions and supports the development of our products and services behind the scenes. The energy, passion and commitment of our volunteers runs through MapAction as its lifeblood. The economic efficiency of MapAction's volunteer model is often referred to, but the sheer breadth and depth of geospatial knowledge that they bring to bear on humanitarian challenges is as important and will add even more value in this fast-developing field.

MapAction's achievements in 2019 can be measured in the number of response, partner-training and preparedness missions we delivered, and in the nature and quality of partnerships developed. For the future, an exciting new strategy has been agreed, setting new directions and establishing a more resilient foundation for MapAction up to 2023.

On partnerships, MapAction was privileged to collaborate with many organisations, including UN agencies, regional and national disaster authorities, the Red Cross and Red Crescent Movement, NGOs/INGOs, universities, businesses, donor governments, trusts and foundations, and a wide range of other supporters. Their help and collaboration enable us to deliver on our shared goal of improving humanitarian decision making through best use of information, analysis and technology. For that we are always grateful.

As we finalise last year's accounts we are all dealing with the unprecedented demands of the Covid-19 pandemic. MapAction is rising to this situation and is continuing to provide much needed support to many different situations around the globe through its online Help Centre.

Nicholas Moody, Chair of Trustees and Liz Hughes, Chief Executive

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REPORT OF THE TRUSTEES for the Year Ended 31 December 2019

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 2019. 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 2019) (Second Edition).

Objectives of the charity

MapAction is a charity working across the globe to ensure humanitarian emergency teams have access to the maps and data they need whenever they're needed to get the right aid to the right places as quickly as possible.

As well as helping to prepare for emergencies before they happen and training humanitarian personnel in geospatial techniques and technologies, our team of expert volunteers is ready to respond in-country or remotely, anywhere in the world and at very short notice.

During 2019 MapAction aimed to deliver on the above objectives through the following:

1. Completion of 8 to 10 emergency responses.
2. Use of our transition team for longer term or complex situations.
3. Provision of 5 to 7 preparedness missions.
4. Building on training work completed in 2018.
5. Starting the "Moonshot", a series of projects intended to transform the way that MapAction produces and publishes commonly-required early-phase maps and data products. The Moonshot is an ambitious multi-year development project.
6. Finalising an ambitious new strategy for the period 2019 to 2023.

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REPORT OF THE TRUSTEES for the Year Ended 31 December 2019

Our achievements and performance

MapAction provided support to seven emergencies during 2019. This was slightly below our target but included more complex responses and the unpredictability of response requirements. Several of these emergency responses combined intense weather events with significant vulnerability of people – to devastating effect. From a destructive cyclone in Mozambique and flooding in Djibouti and Laos, to long-term responses in Afghanistan and Iraq, MapAction was on hand, providing geographic analysis to our partners. This included providing direct support to our regional partners, the Caribbean Disaster Emergency Management Agency and the Association of Southeast Asian Nations Coordinating Centre for Humanitarian Assistance (AHA Centre). This was a new departure for MapAction and reflected the level of trust and collaboration we have with our partners.

Floods in Laos, September 2019

At the end of August and beginning of September, Tropical Storm Podul and Tropical Depression Kajiki caused heavy rain in the Lao People's Democratic Republic. This resulted in flooding in six provinces in the southern part of the country. 1,658 villages across 47 Districts were affected.

A MapAction volunteer worked in the Association of Southeast Asian Nations (ASEAN) Emergency Operations Centre in Jakarta to support our partner the AHA CENTRE as they assisted the response. He supported the Emergency Response Assessment Team by mapping the evolving situation on the ground, conducting geospatial analysis to compare with 2018 flash flooding in the region, and helping to identify gaps in coverage to help get aid where it was most needed. This also involved establishing information management and GIS systems and templates for Lao that will be useful in any future emergency.

We were also able to use our transition team more in 2019. This team is a subset of our volunteer team who are paid to be on standby throughout the year for a month at a time. This gives MapAction the capacity to offer longer missions when required. In 2019 we exceeded the planned quota of 2 - 4 transition team missions to 5 missions including some short-term response missions. Deploying experienced personnel from the Transition team where this was not available in the volunteer team, enabled volunteers who had not deployed before, to do so with expert team leadership.

Alongside our mission support, MapAction continued to provide map and

data products remotely exceeding a target of 5 partners in 5 countries, to 6 partners in 7 countries. We also added to our products and services menu with innovative project work in partnership with Edinburgh University on volcanic hazard mapping and by increasing our understanding of the map and data requirements for food security situations updating our Example Product Catalogue as a result.

Amidst many training activities in 2019, our preparedness work expanded significantly, with 10 missions undertaken across the Caribbean, Central Asia and Mauritius exceeding our planned targets. Under our programme funded by the U.S. Agency for International Development (USAID) Office for Foreign Disaster Assistance (OFDA), we were able to build on training completed in 2018, to focus on training trainers and building data-management capacity.

Of the more generic training activities that we delivered, there was a slight drop in the number from 15 in 2018 to 10 in 2019. This reflected the increase in preparedness type training activities which are part of a long-term programme to build capacity and deemed a greater priority therefore.

One of our most notable achievements in the year was the development of a visionary programme to build our own data-management capacity through a series of automation projects over a two-year period. This 'Moonshot' vision will enable MapAction to provide data services and products much more quickly to our partners, as well as benefitting the sector more broadly through our sharing back of tried-and-tested commonly-needed data and automated processes. A first successful outcome was the automation of reference map production - something we do in every emergency as a starting activity upon which to build analysis. As a result, we have been able to 'buy' back the first 48 - 72 hours of valuable volunteer time for other analytical activities that cannot be automated.

REPORT OF THE TRUSTEES for the Year Ended 31 December 2019

Improving the use of data

During 2019, we brokered new partnerships, opening up new avenues of activity. One notable example was our new relationship with the Centre for Humanitarian Data. This will see us seconding a data scientist to the Centre in the Hague, in order to help improve the quality and sharing of data across the humanitarian sector.

During the year, we finalised an ambitious new strategy for the period to 2023, expanding our scope in order to help humanitarian assistance reach more people, build greater resilience in vulnerable communities, provide the right aid in complex situations and be more effective throughout, using enhanced technical capability and collaboration.

We were particularly pleased to see the expansion of our work through the paid transition team. Transition team members provided leadership to a number of emergency response, preparedness and training missions. This

enhanced flexibility and predictability has been invaluable and we look forward to further using this capability in 2020.

Use of volunteers

Around 80% of MapAction's personnel are volunteers, including almost all emergency response personnel.

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: deployment 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 teams in country, from their home base. This includes pre-departure activities like data discovery, as well as problem solving as requested by the mission teams. A volunteer member coordinates this and the volunteer team provides 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; On-line services; Training; Preparedness; and Monitoring and Evaluation. Specific projects progress time limited tasks under these policy groups. These are coordinated by a volunteer member with a staff link to each group.

Hurricane Dorian

In September 2019, Dorian, a category 5 hurricane, bore down on the Caribbean islands of Grand Bahama and Abaco with an astonishing level of ferocity. This was made worse by its slow movement which trapped people in their homes and shelters for a terrifying 24 hours.

MapAction has deployed many times to the Caribbean and recognises the need to have people in place for a quick response. On this occasion, we were asked to support the Caribbean Disaster Emergency Management Agency (CDEMA), working with the Government of Bahamas and their partners including the Pacific Disaster Centre and the United Nations Office for the Coordination of Humanitarian Affairs.

Responses of this nature point to new, networked ways of working, where national and regional entities lead coordination and response efforts while international organisations, like MapAction and the UN, bring specialist inputs as and when required. We had been working for some time on training and preparedness activities with CDEMA's sub-regional teams drawn from the national authorities of the Caribbean, and had the opportunity to work with some of these colleagues in this response. The value of this preparedness work is clear – it is an investment not only in systems, structures and skills, but, crucially, in the relationship building that makes networks work.

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REPORT OF THE TRUSTEES for the Year Ended 31 December 2019

In addition to the volunteer team, MapAction trustees give their time on a voluntary basis to oversee the governance and support the fundraising activities of the charity. Board members are elected by the membership at the AGM.

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's newly developed paid 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.

Team liaison

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.

How we further and measure our objectives

MapAction has been developing its monitoring capacity over this past year with a focus on better understanding our service users' needs. We continued to collect service-user feedback on products and services (which can be summarised as: response surge support, training or advisory functions - all of which can include the provision of maps or data tools, training on hardware and the use of software, or supporting information flows through responses or organisations).

With more dedicated personnel in 2019, MapAction has been able to carry out a real time review of our response to Hurricane Dorian as well as a training session with a monitoring and evaluation specialist to explore with our volunteer team the application of different methods to understand the key issues underpinning humanitarian responders' needs for our services. This is an area of work we intend to develop further in 2020.

MapAction's evolving theory of change

MapAction's theory of change is our methodology for planning, implementing and evaluating our work and its impact. It assumes that if humanitarians have access to the right information at the right time visually, in the form of maps and graphics, and that they have the skills they need to use these, this will enable them to make informed decisions.

Through our experience of assisting humanitarian emergency responses, as well as through research and consultation, we are able to identify the information needs of humanitarian teams and the obstacles that prevent the generation or use of information. This has enabled us to determine where information management and geospatial analysis can help and what role MapAction can usefully play.

A December 2018 review of MapAction's work highlighted the need for us to proactively propose solutions to key humanitarian decision makers. This involves analysing different political and bureaucratic scenarios to develop multiple theories of change to achieve impact in different contexts. This will lead to enabling a more proactive service offering and a base from which to measure change as a result of our work.

How our activities deliver public benefit

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.

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REPORT OF THE TRUSTEES for the Year Ended 31 December 2019

Who used and benefited from our services?

The ultimate beneficiaries from MapAction's services and activities are always individual people living in vulnerable circumstances, who have been affected by major humanitarian emergencies. MapAction benefits those people by enabling and helping the organisations coordinating the response to emergencies to make better and faster decisions. This means, 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 partner agencies where we felt we could have the greatest positive impact on humanitarian emergency response. This included working with relevant United Nations agencies and, increasingly, with local or regional disaster management agencies such as the 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, usually 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). Additionally, we 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 the 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 them 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 including 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 food security and volcanic hazard modelling, specifically as part of its work to continually assess how we can further improve thematic map products. For the latter, we were pleased to work with the University of Edinburgh's school of Geoscience, to provide high quality, three-dimensional web maps to seismology authorities in a number of countries facing the likelihood of volcanic eruption. We also worked with the Start Network of humanitarian responders on landslide modelling.

How we further and measure our objectives

MapAction has been developing its monitoring capacity over this past year with a focus on better understanding our service users' needs. We continued to collect service-user feedback on products and services (which can be summarised as: response surge support, training or advisory functions - all of which can include the provision of maps or data tools, training on hardware and the use of software, or supporting information flows through responses or organisations).

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MapAction includes standard questions in all partner training services to understand what would be helpful, which products are most useful and on which topics participants would need further information. The feedback is always positive; however, it is sometimes not conducive to understanding what we should change to improve services. This is in part because mapping and data support is a relatively new service and responders are often happy with services whilst not seeing them as an integral part of workflows. MapAction has employed several tools to improve its understanding of responder needs, including a follow-a-map model, where we may follow products and observe and record them in use, rather than relying on feedback from busy responders.

MapAction in 2019 implemented a lessons-learned process for new responses to gather lessons from previous similar responses and develop product cycles from this. This occurs in the first hour or so after an alert and resulting information is shared with the deploying team and then updated as needed. This helps to indicate possible products and data sets that could be useful, as well as general lessons from previous humanitarian responses. It is anticipated that this will help the MapAction team focus their efforts, integrating these lessons into workflow planning and prioritisation.

During 2020, we intend to extend our understanding of the problems we are using geospatial analysis to solve, by developing our theory of change into a more detailed understanding for each situation. We anticipate that this will enable us to design our products and services to be even more effective.

MapAction's fundraising

In a challenging fundraising environment, MapAction's fundraising function generally performs at levels considered well above sector standards, where such comparisons have value. Our income is typical for a niche humanitarian service provider in that only a small proportion is derived from individual givers. Nor do we have public-facing income-generating mechanisms often used by traditional charities, such as a network of shops or a large programme of fundraising events.

MapAction's income is largely derived from funding from the major humanitarian donor governments. We are grateful for the support of USAID OFDA, the Netherlands Ministry of Foreign Affairs, UK DFID, EU ECHO and, in 2019 for the first time, the German Ministry of Foreign Affairs.

This funding is essential and without it MapAction could not continue its current model. However, it does, of course, mean our income can be affected by the global geo-political context. Moreover, this type of funding is usually linked to specific programmes of work and is often limited in its levels of 'core' funding contributions. Core funding is used to pay for high quality governance, financial and administrative systems and future organisational development – all essential to building a resilient, transparent, effective charity to meet growing and evolving humanitarian needs.

The services we provide to our partners are vital but are not always visible to funders. We therefore need to clearly demonstrate the impact of our work. To this end, we have developed a robust theory of change that expressly delineates how the work we do leads to the results we seek to achieve.

As well as this, MapAction must seek to increase alternate income from funders interested in the sophisticated cause of growing the effectiveness and efficiency of humanitarian aid delivery. For this reason, we are reaching out to different types of donors who understand the needs and nuances of the humanitarian system. These include trusts and foundations, major donors and corporations working in the geospatial, information management and related sectors. That is where our fundraising team will continue to invest its time, whilst continuing to nurture excellent relationships with our current funders.

Principal funding sources

In 2019, donor government funding was received from the USAID Office for Disaster Assistance, the Ministry of Foreign Affairs for the Netherlands, the UK Department of International Development, a new partnership with German Federal Foreign Office, and the European Commission ECHO.

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REPORT OF THE TRUSTEES for the Year Ended 31 December 2019

Further vital grants were also received from The Dulverton Trust, Calleva Foundation, The Hugh Symons Charitable Trust, The Constance Travis Charitable Trust, The Fulmer Charitable Trust, The GC Gibson Charitable Trust, The Alchemy Foundation, The Grace Trust, The Joseph Strong Charitable Trust, The John Younger Trust, The Eva Reckitt Trust Fund, the Clark Charitable Trust, and The Bryan Lancaster Trust.

MapAction also received generous donations and support from ESRI UK and Ordnance Survey. The charity was a beneficiary of the King Power Royal Charity Polo Day and we also benefited from the generosity of a range of individual givers, especially via sponsorship of our challenge event participants.

Statement on Fundraising Activities and Standards

Public concern regarding non-profit fundraising practices in the UK in recent years largely relates to types of public fundraising that MapAction very seldom uses, and MapAction received no complaints relating to its fundraising practices in 2019. Nonetheless, in response to this wider concern, and to promote best practice, MapAction has become a member of the Fundraising Regulator. As part of this, we established the necessary fundraising complaints procedures. We also follow the Institute of Fundraising Guidelines as standard for all fundraising-related policies.

MapAction's fundraising is carried out almost entirely by its own staff team, both to keep costs down and to manage quality in donor relations. Very occasionally, to provide extra capacity, MapAction engages consultants for specialist input around bid writing and research. All donor-facing communications from those consultants are vetted by internal staff, and none were to vulnerable individuals in 2019, but rather to trust and foundation personnel on a professional basis.

Financial review

The charity funds its activities through institutional, private foundations and individual donations, and some contracts. Total income raised in the period was £1,159,534 (2018: £910,156), of which £923,019 was restricted (2018: £767,782). During the year, MapAction spent £1,191,358 (2018: £1,001,913), of which £864,780 was restricted. The charity's unrestricted reserves at the end of the reporting period were £423,156 (2018: £426,263).

In 2019, MapAction increased its unrestricted income base by 65%, largely linked to the investment in an additional staff member in the fundraising team, funded from reserves. The charity has also secured a new large partnership with the German Federal Foreign Office, which will fund improvement of mapping and geospatial analysis for our responses in years 2019-2020, a positive move towards technical innovation of our operational capability.

Unforeseen expenses included relocating the office, due to the unexpected sale of the former premises to developers, for which the trustees designated funds out of unrestricted reserves at the end of 2018.

The above has largely contributed to an overall deficit at the year end, however it is noticeable that MapAction's result at the year end was a deficit nearly 50% lower than in the prior year. The position on the unrestricted general funds, after transfers, was a small deficit of £3,080. Whilst this shows that the charity is on the right trajectory, the trustees are cognisant of the challenging environment that the whole sector faces in light of the COVID-19 pandemic.

Like other charities contracting with government donors, we receive funding in arrears. In 2019, c.60% of our income was received from donors in arrears, after completion of the work they agreed to fund. This means that on some occasions, when donor payment processes were delayed, temporary liquidation of investments was needed to cover the gap. These investments were returned at the end of the year and as noted above we were able to achieve a net increase in the level of investments compared with the previous year end.

MapAction faced some challenges during the year which includes personnel changes in our finance and operations teams during the earlier part of the year and the absence of the Chief Executive for sick leave. This delayed some plans, including finalisation of the new strategy and its implementation plans, however this situation is now resolved.

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REPORT OF THE TRUSTEES for the Year Ended 31 December 2019

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.

At 31 December 2019, MapAction held total funds of £473,643 (2018: £497,316). Of the total funds held at the year end, £30,275 were restricted and not available for the general purposes of the charity (2018: £25,053). At 31 December 2018, the trustees also designated funds of £46,027 in connection with the office move that took place in 2019. This designated fund has been retained to reflect the value of leasehold improvements, and at 31 December 2019 it stood at £20,212.

The trustees specifically consider risks associated to the following key areas when assessing the level of reserves necessary:

Ability to fulfil charitable objectives and preserve MapAction's operational capability, including:

- The need to react to emergency deployments

Nature and stability of income streams:

- The inherent instability of institutional donor funding-programme renewal, allied with MapAction's relative reliance on this income stream.
- MapAction's ability to raise new funds and secure work from partners, especially in a uncertain fundraising environment which is particularly challenging following the emergence of the Covid-19 pandemic post year end.
- Efficient working capital management.
- Impact of foreign exchange fluctuations and the need to protect MapAction's budgeting ability from currency volatility.
- Performance of the charity's listed investments.

Organisational needs:

- The contractual obligations of the organisation, such as the cost of staff redundancies and office lease, in the event of a cessation of activities.
- The need to cover critical technical and support-based staff roles in the event of long-term absence.

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 has been determined within a range. The minimum level of that range is set at six months of budgeted planned costs excluding those costs which are funded by confirmed restricted funds. At the upper end, MapAction would require four months of the overall expenditure needed to deliver all contractual and non-contractual obligations planned for the financial period.

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. At 31 December 2019, the Charity held general funds of £423,156 (2018: £426,236). With the range set between £137,146 and £407,580, based on 2019 budget, this result was slightly above the higher end of the range set.

The trustees have considered the impact of the Covid-19 pandemic on the level of reserves held and the cash flows. The trustees have agreed a change management processes in the event that reserves fall to a level which is considered to be unsustainably low and the reserves position is carefully monitored against the policy and the requirements of the change management process.

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REPORT OF THE TRUSTEES for the Year Ended 31 December 2019

Grant-making policy

MapAction does not generally make grants to downstream partners, but, in 2019, we provided support to enable participation in conference and training events to partners on two occasions. We also managed the final stages of a European Commission grant on behalf of our partner, ACAPS.

Investment policy and objectives

The charity seeks to produce the best financial return on its investments, 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 constitutes 35% of net assets at the year end. In line with our Investment Policy - which balances investment return with access to funds to manage cash flow, and therefore stipulates a low to medium risk appetite - and given the uncertainties caused by Brexit in 2019, the Board concluded that it was not the right time to make significant changes. This will be kept under review in 2020.

In addition to cash holding, the charity holds an investment portfolio with Cazenove. At 31 December 2019, this amounted to £218,333 (2018: £160,184). Post year-end, there has been significant volatility in the investment markets due to the impact of the COVID-19 global pandemic. At the date of finalising these accounts, this volatility has resulted in a decrease in the value of the investments of approximately 10%.

Funds in deficit

At the end of the year, OFDA fund had a small deficit of £2,092 related to currency fluctuations on programme expenditure claimed in arrears.

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Risk and uncertainties

The management team reviews organisational risks on a quarterly basis. Every mission is also risk assessed and new projects are assessed for data protection compliance and other issues.

During the year, significant organisational risks related to the following:

Key risks identified	Mitigation
Insufficient new funding: uncertainty over future funding and cash flow shortfalls necessitating liquidation of investments. Uncertainties in relation to funding driven by the potential impact of Brexit.	This risk was managed with an investment in fundraising using reserves to increase fundraising capability, as well as close cash flow monitoring. Reserves were maintained and allowed for liquidation when cash flow was impacted by donor delays. The impact of Brexit is being monitored but immediate impacts are not yet identified. During the year the board considered its plans to support access to European government funding post-Brexit and active steps have been taken to establish a European presence.
Succession planning: loss of key roles may cause disruption and additional costs to secure replacements.	The post of Operations Director was vacant for a period and covered by reassignment of tasks to other members of the operations team and the transition team. The position was filled in September. The Finance Director returned from maternity leave in June. All functions now have capacity to backfill roles. The Chief Executive's sick leave was covered by the Chair of Trustees and management team.
Partnership: ability to maintain relevant and successful partnerships to access emergencies.	New partnerships were agreed during the year and MoUs prepared with Humanitarian Open Street Map and Oxfam. MapAction also entered into a working partnership with CartONG.
Emergence of one or more 'competing' services offering in-country mapping in the emergency environment.	MapAction had dialogue with most mapping partners during the year to ensure there was no duplication of effort. We continue to monitor and assess our contribution and complementarity with other providers. Our Data Scientist role in the Hague and our Moonshot project will enable interoperability as a key element of collaborative work.

In addition to the challenges faced during the year, MapAction has been responding to the challenges of the COVID-19 global pandemic post-year end. Across the humanitarian response sector, the pandemic brings many different scenarios and challenges. To mitigate these risks post-year end, the trustees and management team have worked closely together to discuss and review different financial scenarios and consider the mitigating actions which may be required under different scenarios. In addition we have maintained very close relationships with each of our core donors through this period.

Having completed this work the trustees are of the opinion that the Charity is a going concern.

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REPORT OF THE TRUSTEES for the Year Ended 31 December 2019

Plans for future periods

Our strategy to 2023 (mapaction.org/strategy) defines how we will apply our expertise in mapping and data to help crack some of the most urgent and difficult humanitarian challenges ahead. We recognise that there is a widening gap between the scale of need and the capacity of humanitarians to meet it. Situations are constantly changing and are often not well understood. Meanwhile, humanitarian organisations need to collaborate more closely to be more effective and make resources go further.

We are working to ensure more lives are saved and livelihoods protected thanks to the use of good information and new technologies. We're achieving this by focusing on three strategic aims:

- We're making limited aid go further by supporting the use of data and maps to target resources as effectively as possible. And we're helping to build networks of skilled people who can actively support emergency responses and preparedness in their regions. In a few locations we plan to focus in more depth with our partners and service users.
- We're helping to build resilience and improve the quality of aid. We do this by promoting research and understanding of where the aid gaps and biggest vulnerabilities are, particularly in urban communities. And we're influencing standards and policies that have the potential to make humanitarian responses much more effective.
- We're providing advice and training on technical solutions we know to be effective. And we're using automation to reduce the time and effort required to get the information needed in emergencies. We're also working with other organisations to collectively fundraise and share back office services to make funds go further.

We will also look to strengthen our internal business platform, funding base and personnel profile over the coming months. In particular, we will implement our new Diversity and Inclusion Policy, which sets out a three year plan to promote a more diverse membership profile and engagement in MapAction's activities.

More information is available here:

https://mapaction.org/wp-content/uploads/2019/12/MA-Strategy_Proof-4-1.pdf

MAPACTION

REPORT OF THE TRUSTEES for the Year Ended 31 December 2019

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 its work but are not paid members of staff, and numbered 96 at the end of 2019 (31 December 2018: 93).

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 2019 was 96.

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 2019, new trustees were elected. Their biographies are available on the MapAction website mapaction.org.

At the AGM in December 2019, Nigel Press handed over as Chair of the Board of Trustees to Nick Moody. MapAction is grateful for the enormous contribution Nigel made during his tenure and looks forward to a new stage of its development under Nick's leadership.

Induction and training of trustees

New trustees receive an internal induction into the organisation and trustee roles and responsibilities from the Chair and the 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 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 in charge of directing, controlling and operating the charity on a day to day basis. The management team meets quarterly and provides the Board of Trustees with reports against key performance indicators.

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).

Related parties

There were no related party transactions during the year (2018: £35,414).

MAPACTION

REPORT OF THE TRUSTEES for the Year Ended 31 December 2019

Reporting

MapAction ensured its members were aware of its safeguarding policy through training. All mission briefs and debriefs include a discussion on safeguarding. There were no reported breaches of the organisation's Code of Conduct.

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:

A handwritten signature in black ink, appearing to read 'N. Moody', written over a horizontal dotted line. The signature is stylized and includes a long horizontal stroke extending to the right.

Nicholas Moody

11 June 2020

Date

MAPACTION

STATEMENT OF TRUSTEES' RESPONSIBILITIES for the Year Ended 31 December 2019

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 2019, 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 2019 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:

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MAPACTION

- 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.

Responsibilities of trustees

As explained more fully in the Statement of trustee's 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: 11 June 2020

MAPACTION

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) for the Year Ended 31 December 2019

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2019 £	Total funds 2018 (as restated) £
Income from:						
Donations and legacies	2	208,521		13,500	222,021	147,534
Charitable activities	3	-		909,519	909,519	756,639
Other trading activities	4	25,027		-	25,027	5,796
Investments	5	2,967		-	2,967	186
Total income		236,515		923,019	1,159,534	910,155
Expenditure on:						
Raising funds	6	33,889		102,571	136,460	111,534
Charitable activities:	7	266,872	25,815	762,209	1,054,896	890,379
Total expenditure		300,761	25,815	864,780	1,191,356	1,001,913
Net income/(expenditure) before net gains/(losses) on investments		(64,246)	(25,815)	58,239	(31,822)	(91,757)
Net gains/(losses) on investments		8,149	-	-	8,149	(2,594)
Net income/(expenditure) for the year	9	(56,097)	(25,815)	58,239	(23,673)	(94,351)
Transfer between funds	19	53,017		(53,017)	-	-
Net movement in funds for the year		(3,080)	(25,815)	5,222	(23,673)	(94,351)
Reconciliation of funds						
Total funds brought forward		426,236	46,027	25,053	497,316	591,667
Total funds carried forward		423,156	20,212	30,275	473,643	497,316

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 25 to 41 form part of these accounts.

MAPACTION

BALANCE SHEET at 31 December 2019

	Note	2019	2018
		£	(as restated)
		£	£
Fixed assets			
Tangible assets	14	20,212	-
Investments	15	218,333	160,184
Total fixed assets		238,545	160,184
Current assets			
Debtors	16	121,839	170,842
Cash at bank and in hand		163,974	237,783
Total current assets		285,813	408,626
Liabilities			
Creditors: amounts falling due in less than one year	17	(50,715)	(71,493)
Net current assets		235,098	337,132
Total assets less current liabilities		473,643	497,316
Net assets		473,643	497,316
The funds of the charity:			
Restricted income funds	18	30,275	25,053
Unrestricted income funds	19	443,368	472,263
Total charity funds		473,643	497,316

The notes on pages 26 to 41 form part of these accounts.

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

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

MAPACTION

BALANCE SHEET at 31 December 2019

(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 144 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 11 June 2020 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'N. Moody', with a long horizontal stroke extending to the right and ending in a small flourish.

Nicholas Moody
Chair of Trustees

MAPACTION

CASHFLOW STATEMENT for the Year Ended 31 December 2019

	Note	2019 £	2018 £
Cash provided by/(used in) operating activities	1	3,542	(521,854)
<i>Cash flows from investing activities:</i>			
Purchase of tangible fixed assets		(30,318)	
Dividends, interest, and rents from investments		2,967	186
Gross sale of investments			150,000
Gross purchase of investments		(50,000)	-
Cash provided by/(used in) investing activities		(77,351)	150,186
Increase/(decrease) in cash and cash equivalents in the year		(73,809)	(371,668)
Cash and cash equivalents at the beginning of the year		237,783	609,451
Change in cash and cash equivalents due to exchange rate			
Cash and cash equivalents at the end of the year		163,974	237,783

MAPACTION

NOTES TO THE CASHFLOW STATEMENT for the Year Ended 31 December 2019

1 Reconciliation of net movement in funds to net cash flow from operating activities

	2019	2018
	£	£
Net income/(expenditure) for the year	(23,673)	(94,351)
Adjustments for:		
Depreciation charge	10,106	-
(Gains)/losses on investments	(8,149)	2,594
Dividends, interest and rents from investments	(2,967)	(186)
Decrease/(increase) in debtors	49,003	(15,227)
Increase/(decrease) in creditors	(20,778)	(414,684)
Net cash provided by/(used in) operating activities	<u>3,542</u>	<u>(521,854)</u>

2 Analysis of changes in net funds

	At 01.01.2019	Cashflow	At 31.12.19
	£	£	£
Net cash			
Cash at bank	237,783	(73,809)	163,974

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 December 2019

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 2019)', 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.

Following the emergence of the Covid-19 pandemic post-year end, management and trustees have revised budgets and cash flow forecasts to take into account the uncertainties surrounding the pandemic. As a result of this review, the trustees remain satisfied that there is no material uncertainty about the charitable company's ability to continue as a going concern.

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.

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 December 2019

1. Accounting policies - CONTINUED

Income – continued

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.

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.

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.

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 December 2019

1. Accounting policies - CONTINUED

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.

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

Leasehold improvements are capitalised and depreciated over the period to the first break clause in the lease. All other 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.

Fixed Asset Investments

Fixed asset investments represent investments held in a managed portfolio and shares 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.

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 December 2019

1. Accounting policies - CONTINUED

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 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2019 £	Unrestricted £	Restricted £	Total 2018 £
Donations	208,521	13,500	222,021	136,392	11,143	147,535
Total	208,521	13,500	222,021	136,392	11,143	147,535

3 Income from charitable activities

	2019 £	2018 £
DFID	205,000	173,429
OFDA	303,754	224,235
Dutch MFA	190,000	250,000
GFFO	123,686	-
Government and Institutional	822,440	647,664
UNICEF	31,199	24,076
DFID	26,857	-
Disaster Response	58,056	24,076
ECHO - NRC		4,724
ECHO - MapAction	29,023	80,175
Disaster Preparedness	29,023	84,899
Total	909,519	756,639

All income from charitable activities is restricted, both this year and previously.

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 December 2019

4 Other income

	2019 £	2018 £
Consultancy	25,027	5,796
	<u>25,027</u>	<u>5,796</u>

All other income is unrestricted, both this year and previously.

5 Investment income

	2019 £	2018 £
Deposit account income and bank interest	2,967	186
	<u>2,967</u>	<u>186</u>

All investment income is unrestricted, both this year and previously.

6 Cost of raising funds

	Unrestricted £	Restricted £	2019 £	Unrestricted £	Restricted £	2018 £
Staff costs	27,179	102,297	129,476	184	102,271	102,455
Fundraising support	1,977	239	2,216	3,567	24	3,591
Marketing	4,733	35	4,768	3,166	140	3,306
Consultants costs	-	-	-	750	-	750
Governance costs	-	-	-	1,432	-	1,432
	<u>33,889</u>	<u>102,571</u>	<u>136,460</u>	<u>9,099</u>	<u>102,435</u>	<u>111,534</u>

7a Analysis of expenditure on charitable activities

	Direct £	Support £	Total 2019 £	2018 (as restated) £
Restricted expenditure	599,942	162,267	762,209	674,989
Unrestricted expenditure	71,887	220,800	292,687	215,390
	<u>671,829</u>	<u>383,067</u>	<u>1,054,896</u>	<u>890,379</u>

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2019

7b Analysis of expenditure on charitable activities - continued

		Direct costs total	<i>of which:</i> UNR	RES	Attributable support costs total	<i>of which:</i> UNR	RES	Non-attributable support costs	<i>of which:</i> UNR	RES	Total	Total 2018 (as restated)
Mission days allocation												
Disaster Response	£	179,707	16,615	163,092	80,874	46,329	34,545				260,581	320,273
Disaster Preparedness	£	180,263	17,331	162,932	75,208	42,765	32,443				255,471	125,185
Capacity Building	£	128,852	12,657	116,195	58,311	33,499	24,812				187,163	395,556
M&E	£	57,598	5,036	52,562	46,830	24,235	22,595				104,428	10,377
Technical Innovation		62,104	6,268	55,836	73,303	41,340	31,963				135,407	
Development & Research	£	63,305	13,980	49,325	41,516	25,659	15,857				104,821	38,988
Other support costs								7,025	6,973	52	7,025	
Total 2019	£	671,829	71,887	599,942	376,042	213,827	162,215	7,025	6,973	52	1,054,896	890,379

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2019

7c Analysis of expenditure on charitable activities - continued

	Disaster Response	Disaster Preparedness	Capacity Building	M&E	Technical Innovation	Development & Research	Total 2019 £	Total 2018 (as restated) £
	£	£	£	£	£	£	£	£
Direct cost:								
Direct programme costs	89,893	97,538	65,038	8,783	1,350	28,699	291,301	313,019
Direct staff costs	48,342	44,526	34,348	48,817	60,755	34,606	271,394	191,057
Direct consultant costs	41,472	38,198	29,467	-	-	-	109,137	53,728
Support costs:								
Support staff costs	35,696	33,996	25,497	27,197	33,996	13,598	169,980	122,152
Support consultant costs	3,259	3,104	2,328	2,483	3,104	1,242	15,520	7,327
Premises	22,347	20,315	16,252	9,142	19,299	14,221	101,576	45,836
Administration	10,407	9,461	7,568	4,257	8,987	6,622	47,302	83,910
IT	7,255	6,596	5,276	2,968	6,266	4,617	32,978	48,391
Governance costs	1,910	1,737	1,389	781	1,650	1,216	8,683	12,525
Other support costs							7,025	12,434
Total	260,581	255,471	187,163	104,428	135,407	104,821	1,054,896	890,379
<i>Total 2018</i>	<i>320,273</i>	<i>125,185</i>	<i>395,556</i>	<i>10,377</i>		<i>38,988</i>	<i>890,379</i>	

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 December 2019

8 Analysis of governance costs

	2019	2018
	£	£
Trustee business, meetings & travel	1,783	1,697
Auditor's remuneration – audit fees	6,600	10,800
Auditor's remuneration – taxation services	300	
	<u>8,683</u>	<u>12,497</u>

Governance costs are apportioned to charitable activities using the same method of allocation as support costs.

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2019	2018
	£	£
Depreciation	10,106	-
Operating lease rentals on property	50,407	13,640
Foreign exchange gains/losses	7,024	12,434
Auditor's remuneration - audit fees	6,600	10,800
Auditor's remuneration - taxation services	300	-

10 Staff costs

Staff costs during the year were as follows:

	2019	2018
	£	£
Wages and salaries	380,685	374,880
Social security costs	46,973	34,127
Pension costs	13,716	6,657
Consultant costs	124,657	61,055
	<u>566,031</u>	<u>476,719</u>

Allocated as follows:

Cost of raising funds	129,476	103,205
Charitable activities	436,555	373,514
	<u>566,031</u>	<u>476,719</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2019

One employee has employee benefits in excess of £60,000 (2018: 1).

The number of staff employed during the period, excluding consultants, was 22 (2018: 17).
The average full time equivalent for 2019 was 13.4 (2018: 9.4)

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 £207,501 (2018: £238,801).

11 Trustee remuneration and expenses, and related party transactions

There were no Trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the prior year.

There were no consultancy fees paid to related parties for the year ended 31 December 2019. In the prior year consultancy fees were paid to 2 Trustees of the Charity.

£23,514 to 55 North Consulting Ltd, which employs Anne-Marie Frankland, MapAction's trustee. £14,924 was paid to Alan Mills Consulting. Alan Mills continues to provide services to MapAction, however he is no longer a trustee.

3 Trustees received reimbursed travel and subsistence expenses during the year of £1,098 (2018: 2 Trustees, £828) and 2 members received team training and deployment expenses of £507 (2018: 3 Trustees, £4,778).

Aggregate donations from Trustees were £826 (2018: £457).

There are no donations from related parties which are 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 2019

12 Comparatives for the statement of financial activities (as restated)

	Unrestricted funds £	Designated funds	Restricted funds £	Total funds 2018 £
Income from:				
Donations and legacies	136,392		11,143	147,535
Charitable activities	-		756,639	756,639
Other trading activities	5,796		-	5,796
Investments	186		-	186
Total income	142,374		767,782	910,156
Expenditure on:				
Raising funds	9,099		102,435	111,534
Charitable activities:	215,390		674,989	890,379
Total expenditure	224,489		777,424	1,001,913
Net income/(expenditure) before net gains/(losses) on investments	(82,115)		(9,642)	(91,757)
Net gains/(losses) on investments	(2,594)		-	(2,594)
Unrealised gains/(losses) on investments	-		-	-
Net income/(expenditure) for the year	(84,709)		(9,642)	(94,351)
Transfer between funds	(20,101)	46,027	(25,926)	-
Other recognised gains/(losses)	-		-	-
Net movement in funds for the year	(104,810)	46,027	(35,568)	(94,351)
Reconciliation of funds				
Total funds brought forward	531,047		60,620	591,667
Total funds carried forward	426,236	46,027	25,052	497,316

13 Prior Year Adjustment

A prior year adjustment has been made to the accounts to correctly reflect the closing balances on certain restricted funds. In the previous years accounts gains and losses on foreign currency translations were incorrectly allocated against restricted fund expenditure and should have been shown as unrestricted. The impact of this adjustment is to increase Restricted fund expenditure by £9,051 and to decrease unrestricted expenditure by the same amount. The error has not changed the overall deficit made for the year. Consequently the Restricted fund balance at 31 December 2018 have been reduced by £9,051 and the unrestricted fund balance has increased by the same amount. There has been no change to the overall balance sheet total.

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 December 2019

14 Fixed assets: tangible assets

	Leasehold improvements £	Total £
Cost		
At 1 January 2019	-	-
Additions	30,318	30,318
Disposals	-	-
At 31 December 2019	<u>30,318</u>	<u>30,318</u>
Depreciation		
At 1 January 2019	-	-
Charge for the year	10,106	10,106
Disposals	-	-
At 31 December 2019	<u>10,106</u>	<u>10,106</u>
Net book value		
At 31 December 2019	<u>20,212</u>	<u>20,212</u>
At 31 December 2018	<u>-</u>	<u>-</u>

15 Investments

	2019 £	2019 £	2019 £	2018 £
	<i>Shares in group undertakings</i>	<i>Listed investments</i>	<i>TOTAL</i>	<i>TOTAL</i>
Market value at the start of the year	100	160,084	160,184	100
Transfer from current assets			-	312,678
Disposals/Reinvestments		50,000	50,000	(150,000)
Revaluations		8,149	8,149	(2,594)
Market value at the end of the year	<u>100</u>	<u>218,233</u>	<u>218,333</u>	<u>160,184</u>
Investments at fair value comprised:	2019 £	2018 £		
Equities	166,255	158,511		
Cash held within the investment portfolio	51,978	1,573		
	<u>218,233</u>	<u>160,084</u>		

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 December 2019

There were no investments assets outside of the UK.

The historic cost of investments held is £178,617 (2018: £128,617)

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

Address: Unit 2, Douglas Court, Seymour Business Park, Station Road, Chinnor, Oxfordshire, OX39 4HA

Nature of business: Dormant

Class of share	% holding	31.12.19	31.12.18
Ordinary	100	£	£
Aggregate capital and reserves		<u>100</u>	<u>100</u>

16 Debtors

	2019	2018
	£	£
Trade debtors	6,077	26,140
Other debtors	419	
Prepayments and accrued income	101,416	144,702
Rent deposit	13,927	
	<u>121,839</u>	<u>170,842</u>

17 Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	22,250	24,113
OFDA Accrual		22,654
Other creditors and accruals	14,783	12,895
Taxation and social security costs	13,682	11,831
	<u>50,715</u>	<u>71,493</u>

Contributions paid to pension schemes in the year are shown in note 11.

At the end of the year £7,164 was owed to the pension provider and is included in other creditors (2018: 4,534)

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 December 2019

18 Analysis of movements in restricted funds

2019:

	Balance at 1 January 2019	Income	Expenditure	Transfers*	As at 31 December 2019
	£	£	£	£	£
ECHO / NRC	23,065	29,023	(33,411)	(18,677)	-
OFDA	1,988	303,754	(280,468)	(27,369)	(2,095)
Dutch MFA	-	190,000	(190,000)		-
GFFO	-	123,686	(112,465)		11,221
DfID	-	205,000	(204,152)	(848)	-
DfID Dorian Hurricane	-	26,857	(25,261)	(1,596)	-
Calleva Foundation	-	13,000	(12,693)	(307)	-
UNICEF 2018 project	-	7,403	-	(7,403)	-
UNICEF 2019 project	-	23,796	(1,839)	(808)	21,149
Appeal	-	500	(4,491)	3,991	-
Total	25,053	923,019	(864,780)	(53,017)	30,275

2018:

	Balance at 1 January 2018	Income	Expenditure	Transfers*	Balance at 31 December 2018 (as restated)
	£	£	£	£	£
ECHO / NRC	59,829	84,899	(99,887)	(21,777)	23,064
OFDA	791	224,235	(203,295)	(19,743)	1,988
Dutch MFA	-	250,000	(250,000)	-	-
DfID	-	173,429	(180,814)	7,385	-
Appeal	-	3,143	(3,063)	(80)	-
Calleva Foundation	-	8,000	(8,003)	3	-
UNICEF	-	24,076	(32,362)	8,286	-
Total	60,620	767,782	(777,424)	(25,926)	25,052

The amounts transferred during the year relate to donor contributions to cover support costs, recoveries of pre-agreed charges, funding shortfalls or surpluses on programmes closed in 2019. Transfers are made if allowed under the terms of the grant.

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 December 2019

Name of restricted fund	Description, nature and purposes of the fund
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.
GFFO	Grant funding provided by the German Federal Foreign office (GFFO) for the programme "Improving Mapping and Geospatial Analysis for First Phase Emergency Response, Preparedness and Local Capacity Building" and awarded from 31/07/2019 to 31/12/2020
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.
DfID Dorian Hurricane	Funding received under an accountable grant agreement with the UK Government Department for International Development (DfID) to provide Hurricane Dorian emergency relief response, awarded in September 2019.
Indonesia earthquake and 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 2018 and 2019	Funds received under 2 separate grants to collaborate with UNICEF Guyana and provide, "Information Management Surge Support in Response to the Venezuelan Migrant Crisis".

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 December 2019

19 Analysis of movement in unrestricted and designated funds

2019:

	Balance at 1 January 2019	Income	Expenditure	Transfers	As at 31 December 2019
	£	£	£	£	£
General fund	426,236	244,664	(300,761)	53,017	423,156
Office move	46,027	-	(25,815)		20,212
	<u>472,263</u>	<u>244,664</u>	<u>(326,576)</u>	<u>53,017</u>	<u>443,368</u>

2018:

	Balance at 1 January 2018	Income	Expenditure	Transfers	Balance at 31 December 2018
	£	£	£	£	£
General fund	531,047	142,373	(201,157)	(46,027)	426,236
Office move	-	-	-	46,027	46,027
	<u>531,047</u>	<u>142,373</u>	<u>(201,157)</u>	<u>-</u>	<u>472,263</u>

Included within general funds is a revaluation reserve of £39,616 (2018: £31,567).

20 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £	Total 2018 £
Tangible fixed assets		20,212	-	20,212	-
Fixed asset investments	218,333	-	-	218,333	160,184
Net current assets/(liabilities)	204,818	-	30,280	235,098	337,132
Total	<u>423,151</u>	<u>20,212</u>	<u>30,280</u>	<u>473,643</u>	<u>497,316</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2019

21 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property	
	2019	2018
	£	£
Less than one year	46,422	42,620
One to five years	50,291	96,863
	<u>96,713</u>	<u>139,483</u>

22 Related party disclosures

There were no related party transactions for the year ended 31 December 2019, other than disclosed in note 11.

23 Post-balance sheet events

The worldwide outbreak of the COVID-19 virus represents a significant event since the end of the financial year. As set out in note 1, the Charity has reviewed its cash flow forecasts and considered the impact on going concern, concluding that the going concern basis remains an appropriate basis of preparation for these financial statements given the likely cash flow impact of operations for 12 months from the date of signing this report. Please refer to note 1 for further detail on the Charity going concern basis of preparation. COVID-19 is considered to be a non-adjusting post balance sheet event and therefore has not been taken into account in preparing the balance sheet as at 31 December 2019.