



MapAction

(A company limited by guarantee)

Report and Financial Statements

Year ending 31 December 2016

Company number 6611408

Charity number 1126727

Reference and administrative details

Company number 6611408

Charity number 1126727

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

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

James Brown (current)
Anne Kemp (current)
Alan Mills (current)
Flemming Nielsen (current)
Nigel Press (current) Chairman
Carolyn Twist (current) Treasurer
Patrick Vigors (current)
Roy Wood (current)
Alex Irving (elected 3/12/16)
Ben Parker (elected 3/12/16)
Peter Beaumont (co-opted 7/3/17)
Victoria White (retired 31/12/16)
Darren Connaghan (retired 31/12/16)
Anna Mason (retired 21/01/16)
Dr Toby Wicks (retired 31/12/16)

Company Secretary Roger Wedge

Key management personnel of MapAction

Chief Executive	Liz Hughes
Operations Director	Emma Mumford
Technical Director	Andy Smith
Fundraising & Marketing Director	Chloe Browitt (resigned, effective from 18/05/17)
Fundraising & Marketing Director	Ian Davis (appointed 02/06/17)
Finance Manager / Office Coordinator	Alison Rees (deceased 24/02/17)
Training and Development Coordinator	Jonny Douch (resigned, effective from 31/03/17)
Head of Training, Monitoring & Evaluation & Learning (Interim)	Gordon Macmillan (appointed 10/04/17)

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

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

Report of the Trustees

For the year ended 31 December 2016

The Trustees present their report and the financial statements for the year ended 31 December 2016.

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

Objects and aims of the Charity

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

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

The Charity's principal aims during the year were based on its strategy, approved in January 2014 and the rolling plan for the year approved at the Board meeting in January 2016. The objectives of the five year strategy are:

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

To realise these strategic aims, the objectives for 2016 included:

- Maintaining and developing the personnel capacity to carry out response missions through: recruitment of additional volunteers, the recruitment of a transition team, maintenance of technical readiness and strengthening team training and procedures for different kinds of emergencies.
- Extending our capacity to carry out emergency response missions with more potential entry points, doing this by consolidating current partnerships and raising awareness of MapAction services.
- Building more collaborative relationships through which to implement preparedness activities and mobilise technical capacity to respond. In 2016 we aimed to complete five preparedness missions and to implement phase one of our map and data repository funded by the European Commission Humanitarian Office.
- Carrying out training for deployment partners in United Nations agencies, Non-Government Organisations and for National Disaster Management Agencies. In 2016 we aimed to carry out between 15-20 training exercises and to initiate a commercial Humanitarian Mapping course.

A mid-term strategy review was also planned for 2016, including a review of personnel resources and a brand refresh was proposed in order to increase our communication potential to reach new supporters. Further work was planned to strengthen the organisation's policy framework for operations and for personnel.

Public Benefit Statement

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

Donated goods and services

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

Our volunteers

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

During 2016 MapAction consolidated the deployable operational team and the operational support team into one team (the latter being a home-based team of those who were previously not available to undertake emergency field missions). This was to increase MapAction's capability to deploy to more emergencies and came after a consultation with all those affected. At the end of 2016 MapAction had seventy volunteers. Ten new recruits were identified through a rigorous annual selection process in March and were ready for deployment by October 2016.

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

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

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

In addition to the volunteer team, MapAction has 12 Trustees who give their time on a volunteer basis to oversee the governance of the Charity and support the fundraising activities of the Charity. Board members are elected by the membership at the AGM.

Achievements and performance

The humanitarian situation worsened in many countries during 2016. The extent of humanitarian need and the difficulty of funding and responding to those needs was the subject of a global conference, (the World Humanitarian Summit), that took place in Istanbul during the year. This drew donors, government representatives, and humanitarian organisations together to make pledges of commitment to improve the situation including strengthening institutional funding mechanisms and coordination capacity.

There was also an increased emphasis in the conference arena, on recognising the place of regional and national authorities in responding to disaster and conflict.

MapAction responded to these challenges by meeting all of its planned targets for the year and by focusing its efforts on working with partners.

MapAction deployed to eleven emergency responses during the year with twenty four volunteers. Deployment partners included the United Nations Disaster Assessment and Coordination team, Unicef, the Norwegian Refugee Council and ACAPS (a non-profit project of a consortium of Non-Government Organisations specialising in humanitarian needs analysis).

MapAction adopted a new practice in response to the chronic and escalating conflict emergencies in north east Nigeria and Iraq, emergencies likely to be protracted and for which a short term deployment model had limitations. In both these locations MapAction provided training as a tool to equip representatives from the government, UN agencies and non-government organisations to undertake their own mapping activities over subsequent months. A total of five hundred and fifty five mission days were completed in the eleven response missions. In addition, MapAction undertook a significant data management exercise remotely for Nigeria at the request of a UN agency.

The partnership agreement with the World Food Programme in Asia Pacific was implemented through five missions providing support to emergency preparedness information management activities. The agreement with the World Food Programme was renewed in Q4 of the year for a further two years. A total of 32 mission days were completed in the countries concerned although there was considerable preparation prior to arrival in these countries. Further

links were made with regional organisations such as the Caribbean Disaster Management Agency and the Association of Southeast Asian Nations Humanitarian Assistance Centre.

Training activities were divided into three areas of work: internal training to ensure personnel were equipped and ready to deploy; partner training working alongside the United Nations Disaster Assessment and Coordination teams and similar partners that MapAction personnel would ordinarily accompany on field missions; and thirdly training for operational personnel interested in using mapping skills in their field operations. MapAction completed eleven internal training weekends, plus security and first aid training on a rolling three year basis for all personnel wishing to deploy. Personnel also carried out twenty six training missions and conference presentations with partners. Lastly MapAction reinstated its Humanitarian Mapping course with twelve attendees. The course was run on a commercial basis and made £3,500 profit. A total of 156 days were spent on training missions over the year.

During 2016 MapAction developed a map and data repository which was syndicated to the United Nations Office for the Coordination of Humanitarian Affairs data exchange platform. This was accompanied by the development of an Example Product Catalogue setting out the map products available from MapAction to service users for different requirements. These initiatives were funded by the European Commission for Humanitarian Affairs under a jointly funded project managed by MapAction between MapAction and ACAPS.

The mid-term strategy review found that MapAction was on the right trajectory for achieving the strategy's intent though some areas were taking longer than planned. The foundations for this delivery had been put in place over the first half of the strategy's life, with the increase in personnel numbers and the diversification of missions with different partners. It identified that the missions MapAction had more recently carried out were no longer the 'typical' mission that the organisation's operational model was developed for, underlining the importance of developing new operational models to reflect this. The training activities carried out in Nigeria and Iraq reflect one such example of a new model. Delays in developing new areas of work were related to staff changes and the lead times required for new partnerships to develop and for the MapAction team to understand their service requirements.

Priorities for the second half of the strategy include: applying the use of a transition team,(this will extend the organisation's service offer for a longer period than the first six weeks where the situation warrants that); extending our training offer; delivering a more iterative approach to innovation; and continuing to build the evidence base to evaluate our work.

A brand refresh was completed in 2016 along with the upgrading of MapAction's website. This provided the basis to the organisation's Christmas Day Radio 4 appeal which generated new supporters alongside one-off donations. The organisation was privileged to invite its Royal Patron, Prince Harry, to join a simulation exercise carried out in Norway by the International Humanitarian Partnership and hosted by the Norwegian Directorate for Civil Protection. As a result of these various activities MapAction gained a stronger regional broadcast presence.

Structure, Governance and Management

Governing Document

MapAction was founded under the name Aid for Aid in 1997 and has provided a continuous operational service since 2003. The Charity completed a change in 2009 from a charitable trust structure (charity number 1075977) to a company limited by guarantee (charity number 1126727). Through that change the Charity also became a membership organisation. Members of the Charity comprise people who are actively working, whether paid or as volunteers, for the Charity and numbered 99 at the end of 2016 (99 in 2015).

Appointment of Trustees

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

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

Organisation of the Board

The Board comprises 12 Trustees. At the AGM held in 2016 Vickie White and Darren Connaghan stood down and Alex Irving and Ben Parker were elected to the Board. Roy Wood, former chairman and Patrick Vigors, former treasurer, who had remained on the Board for a further year following the transition to the new chairman and treasurer, both agreed to remain co-opted on the Board.

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

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

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

Related parties and co-operation with other organisations

During the year consultancy fees totalling £6,599 were paid to Alan Mills Consulting in respect of consultancy on the preparedness RAMP projects that Alan Mills coordinated for MapAction. Alan Mills is a Trustee of the Charity for which he is not paid and a volunteer for the Charity, for which he is also not paid.

Pay policy for senior staff

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

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

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

In 2016 the Board approved a remuneration policy for the Charity as well as a Shared Parental Leave policy.

Risk management

During 2016 the annual review of the risk register was moved to a quarterly review carried out by the Risk Management and Planning group with significant changes submitted by the Chief Executive to the Board at each quarterly meeting.

The Charity's crisis management protocol remained in place and was not activated during the year.

Financial procedures were further updated by the Finance Manager in 2016 to further consolidate separation of duties, clarify policy and ensure that assets (particularly cash reserves held in the banking system) were adequately protected.

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

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

Key risks identified	Mitigation
Insufficient new funding; uncertainty over future funding may necessitate cutback in Charity's operations.	Effective and phased strategic expansion with fundraising plan and close monitoring of the trajectory of income raised. Positive fundraising steps being taken, clear milestones.
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.
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.

Financial review

MapAction finished the year with a net deficit result of £238,322. This result was lower than raised in 2015. This reflected that a grant received in 2015 from the European Commission's Humanitarian Aid and Civil Protection department was reflected in the income for 2015 but the majority of the expenditure occurred in 2016. This was a sizeable grant of £657,600. MapAction retained £176,896 as lead partner, (the balance of £480,704 being paid over to the Norwegian Refugee Council, the subsidiary partner, under the terms of a memorandum of understanding). The lower income also reflected (2) delays in fundraising decisions particularly in the trusts and foundations stream and (3) that the organisation focused fundraising resources on establishing a stronger marketing foundation to generate new supporters in the future.

Core funding from DFID received under a Programme Partnership Agreement (PPA) comprised 26.2% of total income compared to 17.7% in 2015 and 26% in 2014. The PPA agreement came to an end in December 2016. A new agreement under a different funding stream has subsequently been made with DFID in 2017.

Additional core funding was secured from the Dutch Ministry of foreign affairs for 2015-2017, this comprised 30.8% of income in 2016 and 16.7% in 2015. These funds will conclude in 2017 and therefore new institutional funding will be required.

Income from donations and legacies comprised 27% of total income compared to 27.8% in 2015 and 61.1% in 2014.

Expenditure for the year was £836,044 compared to £1,131,360 in 2015 and £540,794 in 2014. The 2015 figure includes £480,704 related to the ECHO NRC grant. Expenditure on charitable activities decreased during the year, from £1,055,809 in 2015 to £723,817 in 2016. MapAction continues to monitor and manage routine expenditure well but the nature of the organisation's work means it can be difficult to accurately predict mission funding requirements. Absorption capacity of mission funding also depends on the context and types of costs incurred in different environments.

At 31 December 2016 total funds stood at £643,352 compared to £850,450 in 2015 and £648,883 in 2014. £639,352 were unrestricted compared to £624,241 in 2015 and £436,976 in 2014.

Financial policies

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

Acceptance of donations

On the recommendation of the Chief Executive, the Board reviews all donations over £5,000 from sources other than Government and institutional sources which, for ethical or other reasons, might prejudice the relationship of MapAction with its partners or damage its perception as a neutral humanitarian actor, within the charity sector. There were no donations in 2016 that were considered a potential risk to reputation, perception or partnership.

Going concern

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

Investment policy

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

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

The cash holding with CAF constitutes 18.8% at the year end. Funds were transferred to a CAF 60 day Notice account with Shawbrook Bank (covered by the Shawbrook Bank under the FSCS).

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

Reserves Policy

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

The reserves policy relates to general funds, i.e. unrestricted funds and those not subject to commitments, planned expenditure or other restrictions. For the purposes of the reserves policy, funds that have been designated by the Trustees are not included in general funds. Designated funds currently held are £4,000 and these represent funds received in respect to a mission that have not been expended in the current financial year. The surplus funds are retained as designated for future missions and should be used during the following accounting period.

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

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

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

As at the end of 2016 the reserves (excluding restricted and designated funds which fall outside the Charity Commission's definition of reserves, CC19) stood at £639,352, this represents approximately eight months of budgeted planned costs for 2016, where planned expenditure has been adjusted to take account of the risks noted above and ongoing contractual obligations of the Charity.

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

Statement of the Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the net income or expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (United Kingdom Generally Accepted Accounting Practice) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

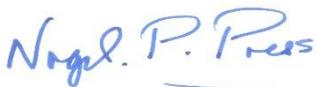
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 the financial statements may differ from legislation in other jurisdictions.

Each of the Trustees confirms that to the best of his/her knowledge there is no information relevant to the audit of which the Charity's auditor is unaware. Each of the Trustees also confirms that he/she has taken all necessary steps to ensure that he/she is aware of all relevant examination information and that this information has been communicated to the examination.

Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up. The total number of such guarantees at 31 December 2016 was 99 (2015:99). The Trustees are members of the Charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the Charity.

Approved by the Trustees on 31/05/2017 and signed on their behalf by



Nigel Press
Chairman

Independent Audit report to the Members

We have audited the financial statements of MapAction for the year ended 31 December 2016 set out on pages 12 to 21. 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 FRS 102.

This report is made solely to the Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the Charity's state of affairs as at 31 December 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006.

Other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to take advantage of the small companies exemption in preparing the Trustees' Annual Report.

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

Chartered Accountants
Statutory Auditors

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

Date:

Saffery Champness is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Financial Statements
For the year ended 31 December 2016
Statement of financial activities – (incorporating an income and expenditure account)

	Note	Restricted £	Designated £	Unrestricted £	2016 Total funds £	Restricted £	Designated £	Unrestricted £	2015 Total funds £
Income									
Donations and legacies									
Direct donations	3	17,900	4,000	135,103	157,003	31,000	2,669	203,376	237,045
Government and institutional-DFID PPA		-	-	151,158	151,158			151,157	151,157
Government and institutional-Dutch MFA		177,000	-	-	177,000	142,000	-	-	142,000
Income for Charitable activities									
Disaster Response		89,956	-	-	89,956	145,145	-	-	145,145
ECHO-NRC Project		-	-	-	-	480,704	-	-	480,704
ECHO-MapAction Project		-	-	-	-	176,896	-	-	176,896
Other Income									
Interest receivable		-	-	469	469	-	-	278	278
Total Income		284,856	4,000	286,730	575,586	975,745	2,669	345,811	1,333,225
Expenditure									
Expenditure on Raising funds									
Cost of generating voluntary income		-	-	112,227	112,227	46,384	-	29,167	75,551
Expenditure on Charitable activities									
Disaster Response	4	275,551	-	88,144	363,695	385,873	-	12,886	398,759
Disaster preparedness		20,000	-	11,712	31,712	42,000	-	49,382	91,382
Capacity building/training		31,600	-	122,995	154,595	-	-	77,033	77,033
ECHO-NRC Project		27,281	-	-	27,281	480,704	-	-	480,704
ECHO-MapAction Project		135,800	-	-	135,800	463	-	-	463
Research projects		-	-	7,854	7,854	-	-	4,635	4,635
Governance costs		-	-	2,880	2,880	-	-	2,833	2,833
Sub total Expenditure on Charitable activities		490,232	-	233,585	723,817	909,040	-	146,769	1,055,809
Total Expenditure		490,232	-	345,812	836,044	955,424	-	175,936	1,131,360

Continued...

Financial Statements
For the year ended 31 December 2016
Statement of financial activities – (incorporating an income and expenditure account) continued

	Note	Restricted £	Designated £	Unrestricted £	2016 Total funds £	Restricted £	Designated £	Unrestricted £	2015 Total funds £
Net gains/(losses) on investments	10	-	-	22,135	22,135	-	-	-	-
Net Income/ (expenditure)		(205,376)	4,000	(36,947)	(238,322)	20,321	2,669	177,837	200,827
Transfers between funds	12	(21,352)	(8,169)	29,521	-	-	-	-	-
Other gains/(losses)		-	-	31,225	31,225	-	-	739	739
Net movements in funds		(226,728)	(4,169)	23,799	(207,098)	20,321	2,669	178,576	201,567
Reconciliation of Funds									
Total funds brought forward	12	226,728	8,169	615,553	850,450	206,407	5,500	438,976	648,883
Total funds carried forward	12	-	4,000	639,352	643,352	226,728	8,169	615,552	850,450

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

Financial Statements
Balance Sheet as at 31 December 2016

	Note	Restricted £	Designated £	Unrestricted £	2016 Total funds £	2015 Total funds £
Current Assets						
Investments	10			313,749	313,749	291,614
Debtors	8	11,900		62,538	74,438	167,410
Cash at bank and in hand	14	108,593	4,000	325,593	438,186	540,366
Total current assets		120,493	4,000	701,880	826,373	999,390
Liabilities						
Creditors: Amounts falling due within one year	9	(120,493)		(62,528)	(183,021)	(148,940)
Net current assets		-	4,000	639,352	643,352	850,450
Total net assets		-	4,000	639,352	643,352	850,450
The funds of the charity						
Restricted funds		-			-	226,728
Designated funds			4,000		4,000	8,169
Unrestricted funds				639,352	639,352	615,553
Total charity funds	12	-	4,000	639,352	643,352	850,450

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

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

Approved by the Trustees on 31/05/2017 and signed on their behalf by



Nigel Press
Chairman

Company number 6611408

Financial statements
For the year ended 31 December 2016
Statement of cash flows

	Note	2016 £	2015 £
Cash flows from operating activities			
Net cash provided (used in) operating activities	13	(133,405)	232,039
Change in cash and cash equivalents in the reporting period		(133,405)	232,039
Cash and cash equivalents at the beginning of the reporting period	14	540,366	307,586
Change in cash and cash equivalents due to exchange rate movements		31,225	740
Cash and cash equivalents at the end of the reporting period	14	438,186	540,366

Notes to the Financial Statements
For the year ended 31 December 2016

Company information

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

1. Accounting policies

- a) The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK (FRS102) (effective 1 January 2015) – Charities SORP (FRS 102) and the Companies Act 2006.

MapAction meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

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

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

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

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

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

Resources expended are reported on the statement of financial activities after departmental allocations which are analysed further in Note 3.

- h) Governance costs are the costs associated with the governance arrangements of the Charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the Charity's activities.
- i) All assets, primarily computers and communication equipment, are fully expensed in the year of purchase. Equipment sometimes has to be left in situ or donated to local charities at the end of a deployment.
- j) Transactions denominated in foreign currencies are translated into sterling at the exchange rate at the date of the transaction.
- k) Financial instruments, the Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instrument are initially recognised at transaction value and subsequently measured at their settlement value.

2. Critical accounting judgements and key sources of estimation uncertainty

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

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

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

3. Income from Charitable activities

Direct Donations	Restricted	Designated	Unrestricted	2016	2015
				Total	Total
	£	£	£	£	£
Trusts and Private sources	12,900	4,000	127,940	144,840	219,390
Corporate	5,000	-	7,163	12,163	17,655
	17,900	4,000	135,103	157,003	237,045

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

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

	Generating funds	Disaster Response	Disaster preparedness	Capacity Building	ECHO Project	Research projects	Governance	Total	Basis of Allocation
Analysis of Support Costs		66.1%	5.8%	28.1%					
Staff Costs	£69,162	£178,003	£15,521	£75,663				£338,349	proportion of mission days per Activity
Premises Costs	£4,000	£23,123	£2,016	£9,829				£38,968	proportion of mission days per Activity
Admin overheads	£2,500	£30,705	£2,677	£13,052				£48,934	proportion of mission days per Activity
IT		£19,041	£1,660	£8,094				£28,795	proportion of mission days per Activity
Disaster response and capacity building		£100,125	£8,730	£42,560				£151,415	proportion of mission days per Activity
Governance							£2,880	£2,880	direct allocation
Projects					£163,081	£27,057		£190,138	direct allocation
Fundraising	£36,565							£36,565	direct allocation
Activity Total	£112,227	£350,997	£30,605	£149,198	£163,081	£27,057	£2,880	£836,044	

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

Premises costs: headquarters rent and related costs are allocated to Fundraising at a fixed rate of £4,000 (2015: £4,000). The balance of premises costs are allocated using the 'mission days' method described below.

Support costs: other organisational costs, for example insurance premiums and general IT costs, are allocated to Fundraising at a fixed rate of £2,500 (2015: £2,500). The balance of these costs are allocated using the 'mission days' method described below.

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

	No days	2016	No days	2015
Disaster response / recovery	367	66.1%	528	70.3%
Disaster preparedness	32	5.8%	121	16.1%
Capacity building/ training	156	28.1%	102	13.6%
	555		751	

5. Net income/(expenditure)

This is stated after charging / crediting:

	2016	2015
	£	£
Audit fees	2,400	1,800
DFID grant independent audit	-	500
	471	533
Trustees' reimbursed expenses		
	2,871	2,833

Trustees' reimbursed expenses represents trustee expenses reimbursed for two Trustees (2015: two Trustee) and board meeting venue costs. None of the Trustees have been paid remuneration or received any other benefit in the year.

6. Salaries, contractors and consultant costs

	2016	2015
	£	£
Salaries	264,416	278,377
Social security costs	27,270	24,580
Other staff costs (including recruitment costs)	606	3,235
Total employee costs	292,292	306,192
Technical consultants (not direct employees)	46,057	34,610
Total staff costs from all sources	338,349	340,802

No employee earned more than £60,000 during the year (2015: nil)

The average headcount of employees excluding technical consultants during the year was 8.9 (2015: 9.6). Average FTE for 2016 was 7.5 FTE (2015 -7.5 FTE)

MapAction employment policy is that annual leave may only be carried forward following approval by the Chief Executive. A review of the liability associated with annual leave carried forward as at 31 December 2016 has been conducted and the values not deemed material for disclosure under the SORP.

7. Taxation

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

8. Debtors

	2016 £	2015 £
Grant Debtors	37,486	8,688
ECHO grant receivable	-	131,520
Prepayments and accrued income	30,388	19,061
Other Debtors	6,564	8,141
	<u>74,438</u>	<u>167,410</u>

9. Creditors: amounts due within one year

	2016 £	2015 £
Trade creditors	34,159	6,697
Tax and social security	8,621	7,545
Accruals	19,748	768
Income in Advance	-	37,789
ECHO NRC accrual	120,493	96,141
	<u>183,021</u>	<u>148,940</u>

10. Current assets investments

	2016	2015 £
Carrying (market) value at beginning of year 1 Jan 2016	291,614	292,652
Add/(deduct) net gain/(loss)	22,135	(1,038)
Carrying (market) value at end of year 31 Dec 2016	<u>313,749</u>	<u>291,614</u>

Net gains (2015: losses) arising from investments. These are reflected on the face of the SOFA.

Analysis of investments

	Market value at year end 31.12.16 £	Market value at year end 31.12.15 £
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes:		
Schroder Multi Manager Diversity Fund	313,749	291,614
	<u>313,749</u>	<u>291,614</u>

11. Basic financial instruments

The carrying amount of financial assets which are debt instruments at amortised cost is £49,386. The carrying amount of financial liabilities which is measured at amortised cost is £174,400.

12. Movements in funds

	At start of year 01.01.16	Incoming resources	Outgoing resources	Transfers	At end of year 31.12.16
	£	£	£	£	£
Restricted funds					
Dulverton Trust 2010	2,295		-2,295		-
Dulverton Trust 2014	20,000		-20,000		-
Langdale Trust	0	1,000	-1,000		-
Bernard Sunley Charitable foundation	10,000		-10,000		-
Indigo Trust	8,000			-8,000	-
Hedley Foundation	10,000		-10,000		-
ESRI UK	0	5,000	-5,000		-
Dutch MFA	0	177,000	-177,000		-
ECHO NRC Partnership project	176,433		-163,081	-13,352	-
Capacity building/training recoveries	0	11,900	-11,900		-
Field Operation Recoveries	0	89,956	-89,956		-
Total restricted funds	226,728	284,856	-490,232	-21,352	-
Designated funds					
Anson Charitable Trust	1,000			-1,000	
Tula Trust	1,000			-1,000	
CB &HH Taylor Charitable Trust	1,000	1,000		-1,000	1,000
GC Gibson Trust	2,500			-2,500	
T.Sivewright Catto Charitable Trust	500			-500	
Emergency Response Fund	2,169	3,000		-2,169	3,000
Total designated funds	8,169	4,000		-8,169	4,000
Unrestricted funds					
General funds	615,553	286,730	-292,452	29,521	639,352
Total unrestricted funds	615,553	286,730	-292,452	29,521	639,352
Total funds	850,450	575,586	-782,684	-	643,352

Purposes of funds

- The Dulverton Trust funds 2010 and 2014 may be utilised for a package of programmes agreed with the donor; these include production of training materials for aid workers and also costs associated with certain types of field projects.
- The Bernard Sunley Charitable foundation is restricted to operational kit and deployment.
- The Indigo Trust is restricted to webmapping.
- The Hedley Foundation is restricted to operational deployment.
- The Langdale Trust income was restricted for emergency response activities.
- The ESRI UK income was restricted for publication of the annual review and other marketing activities.
- Dutch MFA is restricted to serve exclusively the annual operational budget and may not be used to fund MapAction's unrestricted reserves.
- ECHO is restricted for use as defined under the grant agreement.
- Capacity building/training recoveries are restricted for this purpose.
- Field operation recoveries are restricted to the deployments for which they were claimed.
- Designated funds are for use on disaster response and capacity building.

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

	2016	2015
	£	£
Net income/(expenditure) for the reporting period (as per SOFA)	(238,322)	200,826
Adjustments for:		
(Gains)/losses on investments	(22,135)	1,038
(Increase)/decrease in debtors	92,971	(58,707)
Increase/(decrease) in creditors	34,081	88,882
Net cash provided by (used in) operating activities	<u>(133,405)</u>	<u>232,039</u>

14. Analysis of cash and cash equivalents

	2016	2015
	£	£
Cash in hand	311,069	488,470
Notice deposits< 3 months	127,117	51,896
Total cash and cash equivalents	<u>438,186</u>	<u>540,366</u>

15. Related party transactions

During the year the Charity reimbursed £Nil (2015: £207) to Henderson Bell & Co Ltd and £Nil (2015: £95) to PK Portraits Ltd in respect of subscriptions to online accounting and payroll facilities respectively. These firms are controlled by Mr Patrick Vigors, a Trustee of the Charity.

During the year Consultancy fees totalling £6,599 (2015: £5,612) were paid to Alan Mills Consulting in respect of consultancy on the RAMP projects. At the end of the year an amount of £Nil (2015: £162) was owed to Mr Alan Mills in respect of consultancy services incurred during December 2016. Alan Mills is a Trustee of the Charity.