



MapAction

(A company limited by guarantee)

Report and Financial Statements

31 December 2013

Company number 6611408

Charity number 1126727

Reference and Administrative details
For the year ended 31 December 2013

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 the date of this report were as follows: Bruce Mauleverer QC retired December 2013 Christopher Egerton-Warburton retired December 2013 The Earl of Cork and Orrery current James Brown current John Howe CB, OBE current Alan Mills current Flemming Nielsen current Nigel Press (Secretary) current Patrick Vigors (Treasurer) current Victoria White current Darren Connaghan elected 7 December 2013 Anna Mason elected 7 December 2013 Dr Toby Wicks current Roy Wood (Chairman)
Chief Executive	Nigel Woof (to 31 January 2013) Liz Hughes (from 1 February 2013)
Bankers	CAF Bank Limited PO Box 289 West Malling Kent ME19 4TA
Accounts review	CK Yew FCCA C Yew and Company 54 Glenburnie Road London SW17 7NF

Report of the Trustees

For the year ended 31 December 2013

The Trustees present their report and the reviewed financial statements for the year ended 31 December 2013.

Legal and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) issued in December 2005.

Objects and aims of the charity

At the Annual General Meeting on 8 December 2012 the charity's Members resolved to change the charity's Objects to the following:

"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."

This amended statement would be in effect a more concise form of the existing statement of the Objects and the Trustees consider that it would not have any implications in practice for the charity's scope of charitable action or other practices. The Board has received the Charity Commission's approval for the change and, assuming this is received, the charity's governing document will then be amended accordingly.

The charity's principal aims during the year included:

- Deployment of teams of specialist volunteers on an immediate response basis to sudden onset natural disasters and other complex humanitarian situations to provide information services to benefit relief operations, in conjunction with United Nations agencies and other humanitarian actors.
- To contribute to disaster risk reduction through projects in vulnerable countries, UK based collaboration and the provision of training, and participation in relevant research activities.
- To ensure that the charity has the strategic, human, technical and financial resources to respond to humanitarian demands in its field whenever they occur and to position it for the evolving humanitarian context of the future.

Achievements and performance

In 2013 MapAction's volunteer team undertook seven emergency missions including two extended missions to the Syria regional crisis at the beginning of the year and the Super Typhoon in the Philippines at the end of the year. Other deployments included responding to the displacement of people from internal conflict in the Central Africa Republic, floods in India on two separate occasions, floods in Sudan and threat of a cyclone in Myanmar. These responses were carried out in support of Unicef West Africa, United Nations disaster assessment teams and international non-government organisations. On two occasions the MapAction team arrived in country prior to storms making landfall. This preparedness ensured a rapid mapping capacity after Super Typhoon Haiyan made landfall in the Philippines assisting first phase assessment and response planning. In relation to Myanmar the cyclone changed direction during its course across the Bay of Bengal making landfall in Bangladesh, resulting in the Myanmar mission refocusing to capacity building instead.

MapAction's partnership with the Assessment Capacities project resulted in longer term paid personnel deployment to Beirut and Turkey after the start up of the Syria Needs Analysis Project.

MapAction

Over the year the project provided monthly synthesised information and analysis to the humanitarian community and donors in the region and at capital levels. An independent mid-term review which included service user feedback, assessed the project as highly effective and relevant to its service users with a recommendation for extension after the conclusion of the first stage of the project (March 2014).

MapAction continued to build its relationships with partners for greater collaboration for disaster response, preparedness, capacity building and technical development. A two year standby agreement was signed in September with Unicef West Africa for on call provision to the region. A project concept for preparedness was agreed with the International Federation of Red Cross and Red Crescent Societies in the Caribbean with four National Red Cross Societies agreeing to participate in the first round of activities. Preparedness training was carried out in Sri Lanka, in partnership with the World Bank targeting government departments and services. Capacity building training was undertaken with sixteen National Red Cross Societies in the Caribbean; seven UN disaster assessment team courses in different regions; bespoke support as requested by the UN's Office for the Coordination of Humanitarian Affairs; and in the UK training provided to Red R and Save the Children. MapAction also participated in and provided mapping services to the largest disaster simulation exercise globally (Triplex - delivered by the International Humanitarian Partnership) bringing together several hundred participants from over thirty organisations.

2013 also saw MapAction recovering more operational costs particularly through the UK's Department for International Development Rapid Response Facility for which MapAction was selected as a pre-approved partner in 2012.

A five year strategy was developed in consultation with members, partners and service users. This recognised the changing humanitarian and technical environment of the future and the need to ensure the organisation is positioned to respond effectively through the following three aims,

- We will be a leading provider of mapping services at the front end of many of the world's major emergencies, doubling our current capacity to deploy where humanitarian need requires. This requires responding to more emergencies, providing longer deployments where required and responding to complex emergencies as well as natural disaster.
- We will build more collaborative operating environments to facilitate collective standards for information management, data sharing and technical development.
- We will transfer mapping and information management know-how to humanitarian responders at national and regional levels.

Structure, governance and management

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 90 at the end of 2013.

MapAction's Board of Trustees work within agreed term limits and are elected at each Annual General Meeting. The Board can also co-opt new Trustees pending formal election. At the AGM in December 2013 two Trustees retired, two stood down and were re-elected and two new trustees were elected, leaving a total of 10 Trustees, four of whom are active operational volunteers with the charity.

MapAction

Board meetings review roles and responsibilities of Trustees and several have taken an active role with the Chief Executive, in facilitating partnerships and links with donors.

The current Chairman Roy Wood took over the role during 2011. Roy Wood is an experienced charity chairman and trustee who served on the Council of the Royal Geographical Society and British Explorers. He has been actively involved with MapAction since 2004, first as a management volunteer before becoming a Trustee of the charity.

Liz Hughes assumed the role of Chief Executive taking over from Nigel Woof who retired in January 2013. Liz has 17 years' experience in humanitarian and development work including assignments with the International Red Cross, Oxfam and Save the Children. She also serves as a trustee of the Andrews Charitable Trust, a grant making charity.

At the end of 2013, paid personnel comprised 5.3 full time equivalent roles with 8 people covering part-time and full-time roles, all with substantial experience in the charity. The charity's immediate response capability is based on the extensive use of technically skilled volunteers who have arrangements with their employers to be available at short notice. At the end of 2013 the volunteer pool included 35 trained for deployment overseas and a further 25 who contribute to the operational support team in the UK.

Financial performance. Income in the year to 31 December 2013 was £595,658 (2012: £390,683). The 52% increase in income year on year reflected an increase in donations and grants from a range of sources and the expansion of programme activities and recovery of field operation costs associated with this.

Core funding from DFID, under a Programme Partnership Agreement (PPA) comprised nearly 25% (2012: 39%). The continuing decline in the relative DFID contribution has been brought about by the increase in Direct Donations which showed an increase of 37%.

Total expenditure in the year was £565,527 (2012: £413,706). Of this figure £105,517 related to secondments whose cost was recovered from other charities and is not comparable with the previous year. On a comparable basis the figure for the year was £460,010. Additional costs were incurred in raising funds because of the absence of a member of staff on maternity leave. In 2013 fundraising expenditure represented just fewer than 8% of total income. Much (£50,000) of fundraising expenses was covered by a specific multi-year grant from the Man Charitable Trust, which was secured in 2011.

There was a surplus of income over expenditure for the year of £30,131 which represented 5.3% of total expenditure. This contrasted with a mild deficit in the previous year (2012). The 2013 budget anticipated a deficit but an increase in public donations arising from the Philippines typhoon response resulted in a surplus. However, it also remains the case that the non-predictability of disaster emergencies arising throughout any year, and hence emergency response costs, will inevitably result in significant fluctuations of expenditure year by year. These costs are controllable by decisions made month by month on commitments of resources to each emergency.

At 31 December 2013 total funds stood at £603,772 (2012: £545,720). These included unrestricted funds of £521,610 (2012: £480,053).

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 Governmental and Institutional sources which, for

MapAction

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. One donation was referred to the Board for review during the year and accepted.

Reserves policy: The decision to reduce the target operating reserve from 24 months to 12 months of budgeted expenditure mentioned in the 2011 report was implemented during 2013 for which a deficit budget was produced. Events proved better than anticipated leading to an increase in reserves.

As at the end of 2013 the reserves (excluding restricted funds which fall outside the Charity Commission's definition of reserves (CC19) stood at £521,610 representing around 12 months of the budgeted rate for 2014 (excluding repayments for seconded staff). A further deficit budget will be adopted for 2014.

The overall strategy for reserves runs in tandem with plans for growth. The future strategy will require diversifying funding streams and establishing new deployment partnerships. Although the continuation for a further 2 years of the DFID funding agreement in 2014 is extremely welcome, it in no way lessens the need to create additional future income streams therefore. However the reserves rate will need regular adjustment as funding sources and costs grow to reach the planned level.

Investment policy: The investment strategy is reviewed annually or whenever circumstances might require it. Recognising that there are risks in depositing cash in the banking system the Board has split its short term reserves across two banks. It is the policy to maintain an immediate reserve of at least 50% of core annual operating costs as cash deposits and to invest the balance for the medium term in low risk managed funds. The circumstances in which the charity operates preclude it from investing for the long term.

During the year, no changes were made to the investments in securities. There was a reduction of £50,000 in the deposit with CCLA which was required to meet altered patterns of income recovery for our field operations.

Sustainability

MapAction services remain relevant to the needs of international humanitarian response and disaster preparedness. The proposed strategy offers new possibilities to extend MapAction's service offer to a wider range of humanitarian responders, building on a strong foundation established with the UN's disaster assessment missions.

The charity is not aligned in the long term to any particular technology platform and is hence able to draw selectively from a wide range of established and emerging IT tool kits to produce its maps and other information products. In 2013 the charity developed its technical approach as to how it might further do this, as an explicit part of its strategy. The availability of high skilled, energetic and productive prospective volunteers remains high, and there are no difficulties in filling volunteer vacancies.

The main constraint to sustainability remains access to predictable core and programme funding over the medium term. The charity's current strategic funding grant from UK Government (DFID) has been extended from April 2014 to March 2016. A major donor 'ambassador' programme was launched in 2013 engaging high net individuals in high value donations and networking. The capability to attract a broader base of income from more funding streams is therefore being developed steadily.

Future plans

The implementation of the strategy will be the main organisational development focus for the charity over 2014 during which the resources to deliver the strategy will be mobilised. The development of partnerships will be a primary focus to ensure MapAction's service offer can be expanded to complex emergencies as well as natural disaster and to medium scale emergencies where international assistance may not always be requested. The monitoring and evaluation structure for the charity will be further developed with a particular focus on demonstrating the impact of decisions for beneficiaries as a result of using information 'products' provided by MapAction.

MapAction will remain a partner in the Syria Needs Analysis Project for the second phase but will phase out of the provision of paid human resources at this point, handing these on to ACAPS whilst retaining an ability to provide volunteer short-term surge resources as required.

Risks

The Trustees are satisfied that systems are in place to mitigate major risks to which the charity is exposed. The Board continues its practice of conducting a formal risk review annually, and of assessing specific risks when they arise. A risks matrix is maintained which assesses risks based on probability and potential impact, in order to prioritise risks for Board and management focus. During the year there were 26 classes of risk under active consideration and control, grouped into five categories: financial; 'licence-to-operate'; management and governance; and operational risks. Specific areas of focus in 2013 largely fell within financial – (fundraising) and operational issues – (such as IT capacity). As a result of these a decision was made at the January 2014 Board meeting to increase resources in each of these areas.

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.

MapAction

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 independent examination of which the examiner 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 2012 was 80 (2011: 67). 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 25th September 2014 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Roy Wood', enclosed within a hand-drawn, irregular loop.

Roy Wood
Chairman

Report of the Independent Auditor to the Members of MapAction

We have audited the financial statements of MapAction for the year ended 31 December 2013 set out on pages 10 to 19. 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).

This report is made solely to the 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 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of 6 and auditors

As explained more fully in the Responsibilities Statement set out on page 7, the directors 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 company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report to identify material inconsistencies with the audited financial statements. 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 state of the company's affairs as at 31 December 2013 and of its profit 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 requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the 7 Report for the financial year for which the financial statements are prepared is consistent with the financial statements...



Name: Stan Chicksand FCA
c/o C Yew and Company
54 Glenburnie Road,
London SW17 7NF
Date:

Date: 22 Oct 2014

Financial Statements
For the year ended 31 December 2013

Statement of financial activities *(incorporating an income and expenditure account)*

	Note	Restricted	Unrestricted	Designated	2013	2012
		£	£	£	Total	Total
					£	£
Incoming resources						
<i>Incoming resources from generated funds</i>						
Direct donations	2	134,119	122,683	21,943	278,745	212,204
Government and institutional		9,519	151,158	-	160,677	151,158
<i>Incoming resources from charitable activities</i>						
Field operations	3	-	155,917	-	155,917	5,509
Other income from charitable activities	3	-	-	-	-	17,475
<i>Other incoming resources</i>						
Interest receivable		-	319	-	319	4,337
Total incoming resources		143,638	430,077	21,943	595,658	390,683
Resources expended						
<i>Costs of generating funds</i>						
Costs of generating voluntary income	4	50,000	11,376		61,376	41,972
<i>Charitable activities</i>						
Disaster response	4	18,436	404,145	21,943	444,524	89,294
Disaster preparedness		5,622	-		5,622	73,496
Capacity building		45,457	6,400	-	51,857	196,446
Monitoring and evaluation costs		-	-	-	-	11,157
<i>Governance costs</i>	5	-	2,148	-	2,148	1,341
Total resources expended		119,515	424,069	21,943	565,527	413,706
Net incoming/(outgoing) resources before transfers		24,123	6,008	-	30,131	-23,023
Gross transfers between funds		-7,628	7,628		-	-
Gains and losses on investments	11	-	27,921	-	27,921	11,185
Net movement in funds		16,495	41,557	-	58,052	-11,838
Reconciliation of funds						
Total funds brought forward		65,667	480,053	-	545,720	557,558
Total funds carried forward		82,162	521,610	-	603,772	545,720

MapAction

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 11 to the financial statements.

Balance sheet

As at 31 December 2013

	Note	2013 £	2012 £
Current assets			
Investments	11	289,106	261,184
Debtors	8	13,237	5,654
Cash at bank and in hand		313,586	282,980
		<u>615,929</u>	<u>549,818</u>
Liabilities			
Creditors: amounts due within one year	9	-12,157	-4,098
		<u>603,772</u>	<u>545,720</u>
Net assets	10	<u>603,772</u>	<u>545,720</u>
Funds			
Restricted funds	12	82,162	65,667
Designated funds		0	0
Unrestricted funds			
General funds	12	521,610	480,053
		<u>603,772</u>	<u>545,720</u>

Approved and authorised for issue by the trustees on 25th September 2014 and signed on their behalf by



Roy Wood
Chairman



Patrick Vigors
Treasurer

**Notes to the Financial Statements
For the year ended 31 December 2013**

1. Accounting policies

- a. The financial statements have been prepared under the historical cost convention and in accordance with applicable UK accounting standards. They follow the recommendations in the Statement of Recommended Practice, Accounting and Reporting by Charities (issued in December 2005).
- 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 received or receivable whichever is earlier.

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

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

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

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

- h. Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.
- i. Depreciation is not provided on any tangible fixed assets. 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.

2. Incoming resources from generated funds

	Restricted £	Unrestricted £	Designated £	2013 Total £	2012 Total £
Direct Donations					
Trusts and private donors	134,119	58,183	21,943	214,245	182,522
MapAction Deutschland	-	41,383	-	41,383	-
Corporate donors	-	23,117	-	23,117	29,682
Total Direct Donations	134,119	122,683	21,943	278,745	212,204
Government and Institutional					
EC Project funding	9,519			9,519	
Institutional core funding (DFID)	-	151,158	-	151,158	151,158
Total Governmental and institutional	9,519	151,158	-	160,677	151,158

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, and free use of proprietary geospatial data. These resources contribute substantially to the charity's technical work. The Trustees 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.

3. Incoming resources from charitable activities

Incoming resources from charitable activities is analysed below.

	Restricted £	Unrestricted £	2013 Total £	2012 Total £
Field operations	-	155,917	155,917	5,509
Non-deployed projects			-	13,230
Research projects	-	-	-	1,891
Income from MapAction training courses	-	-	-	2,204
Reinstatement/adjustments	-	-	-	150
Total incoming resources from charitable activities	-	155,917	155,917	22,984

MapAction entered into a partnership with ACAPS to recover costs on the deployment of longer term paid personnel to Lebanon and Turkey. The mission in Turkey ended in June 2013 whilst the mission in Lebanon continued throughout the year. Mission costs were also recovered for the Philippines mission at the end of the year and for the India cyclone response.

4. Total resources expended: attribution and allocation of costs by programme

	Specific costs (a) £	Staff costs (b) £	Premises costs (c) £	Support costs (d) £	2013 Total £	2012 Total £
Disaster response	218,340	178,893	21,158	26,133	444,524	89,294
Disaster Preparedness	2,762	2,262	268	330	5,622	73,496
Capacity building	25,471	20,869	2,468	3,049	51,857	196,446
Fundraising	16,693	38,183	4,000	2,500	61,376	41,972
Monitoring and evaluation			-	-	-	11,157
Governance	2,148		-	-	2,148	1,341
Total resources expended	265,414	240,207	27,894	32,012	565,527	413,706

Specific costs (column a): identifiable costs incurred through programme activities, for example specific mission expenditure or fundraising travel expenses, are attributed as appropriate.

Staff costs (column b): direct costs of staff employed for Fundraising programmes are attributed accordingly. Operational and other headquarters staff costs are allocated between Disaster response and Capacity building programmes using the 'mission days' allocation method described below. Total staff costs are analysed further in Note 6.

Premises costs (column c): headquarters rent and related costs are allocated to Fundraising at a fixed rate of £4,000 (2012: £4,000). The balance of premises costs are allocated using the 'mission days' method described below.

Support costs (column d): other organisational costs, for example insurance premiums and general IT costs, are allocated to Fundraising at a fixed rate of £2,500 (2012: £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 and Capacity building programmes in the ratio of the operational person days deployed in the year on each programme activity. The differences between 2012 and 2013 demonstrate the unpredictable nature of the demand for response to disasters. The comparative figures for 2012 have been restated following the reclassification of categories in 2013.

Ratio of operational deployed days for apportionment of fixed costs by programme

	2013	2012	2012 Original
Disaster response	89%	25%	56%
Disaster Preparedness	1%	20%	
Capacity building	10%	55%	44%

In comparison to 2012, considerably more resources were expended on disaster response compared to preparedness activities. This is largely due to the extended missions in the Syria response and in the Philippines. Capacity building has largely focused on training whilst disaster preparedness has looked at a wider suite of activities to enhance mapping preparedness. Funds have been sought to expand this work in the field whilst a considerable amount of preparatory activity has taken place by volunteers in the UK not reflected in deployment days above.

MapAction

5. Net incoming resources for the year

This is stated after charging / crediting:

	2013	2012
	£	£
Auditor or Independent reviewer's remuneration:		
Audit	800	-
Review	-	700
Accountancy	-	-
Trustees' remuneration	-	-
Trustees' reimbursed expenses and board meeting venue costs	1,348	641
	<u>2,148</u>	<u>1,341</u>

Trustees' reimbursed expenses represents the reimbursement of travel costs to two (2010: one) members relating to attendance at meetings of the Trustees.

6. Salaries, contractors and consultant costs

	2013	2012
	£	£
Salaries	191,473	158,042
Social security costs	16,412	14,465
Other staff costs (including recruitment costs)	-	-
Total employee costs	<u>207,885</u>	<u>172,507</u>
Payments for bookkeeping services to firms controlled by a Trustee	8,400	8,400
Technical consultants (not direct employees)	23,923	28,950
Total staff costs from all sources	<u>240,207</u>	<u>209,857</u>

No employee earned more than £60,000 during the year (2012: nil)

The average weekly number of employees (full-time equivalent excluding bookkeeping and technical consultants) during the year was 4.4 (2012: 4.3).

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

	2013	2012
	£	£
Trade Debtors	2,428	5,654
Prepayments	7,204	
Tax and social security	3,605	-
	<u>13,237</u>	<u>5,654</u>

9. Creditors: amounts due within one year

	2013	2012
	£	£
Trade creditors	12,157	11
Tax and social security	-	4,087
	<u>12,157</u>	<u>4,098</u>

10. Analysis of net assets between funds

	Restricted Funds £	Designated Funds £	General Funds £	Total Funds £
Current assets	82,162	-	533,767	615,929
Current liabilities	-	-	-12,157	-12,157
Net assets at 31 December 2013	<u>82,162</u>	<u>-</u>	<u>521,610</u>	<u>603,772</u>

11. Fixed assets investments

	2013	2012
	£	£
Carrying (market) value at beginning of year	-	-
Add: additions to investments at cost	261,185	250,000
Less: disposals at carrying value	-	-
Add/(deduct) net gain/(loss)	27,921	11,184
Carrying (market) value at end of year	<u>289,106</u>	<u>261,184</u>

Net gains arising from investments. These are reflected in the difference in Total Incoming Resources and Total Funds Incoming Resources by £27 922.

Analysis of investments

	Market value at year end	Income from investments for the year
	£	£
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	288,839	260,752
Cash held as part of the investment portfolio	267	432
Total	289,106	261,184

Material investment holdings

	Market value	
	£	£
Cazenove Multi Manager Diversity A	289,106	261,184

12. Movements in funds

	At start of year £	Incoming resource s £	Outgoing resources £	Transfers £	At end of year £
Restricted funds					
Hedley Trust	-	10,000	-10,000	-	-
Thales		5,000	-5,000	-	-
ESRI		2,500	-2,500	-	-
Cisco		46,619	-31,079		15,540
Dulverton Trust 2010	2,295	-	-	-	2,295
Dulverton Trust 2012	20,000	-	-20,000	-	-
Dulverton Trust 2013		20,000	-	-	20,000
Pilkington Trust	936	-	-936	-	-
Man Charitable Trust	44,327	50,000	-50,000	-	44,327
Participation in EU research projects	-1891	9519		-7,628	-
Total restricted funds	65,667	143,638	-119,515	-7,628	82,162
Designated funds					
Emergency Response Fund	-	21,942	-27921	-	-
Total designated funds	-	-	-	-	-
Unrestricted funds					
General funds	480,053	457,998	-424,069	7,268	521,610
Total unrestricted funds	480,053	457,998	-424,069	7,268	521,610
Total funds	545,720	623,579	-565,527	-	603,772

Purposes of restricted and designated funds

- The Hedley Trust and Thales donations were provided to cover costs associated with the Philippines disaster
- The Dulverton Trust funds 2010, 2011 and 2013 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 Austin and Hope Pilkington Trust funds may be utilised for certain types of costs associated with the medical preparedness of MapAction volunteers and staff to undertake emergency missions.
- The Man Charitable Trust funds may be used for costs of fundraising programmes and related activities agreed with the donor.
- Grants received for participation in EU-funded research projects may be used to defray eligible costs associated with delivering the outputs of those projects, of which MapAction has been a partner NGO. In 2013 the balance of funds received for past projects was transferred to General Fund.
- The Emergency Response Fund is unrestricted but is designated by the Trustees for meeting costs associated with humanitarian emergency response activities by the charity.

MapAction

Related party transactions

13.

During the year the charity paid fees totalling £8,769 to Henderson Bell and Company Limited and PK Portraits Limited for the rental of online accounting system facilities, payroll facilities and bookkeeping services (2012: £8,842). These firms are controlled by Mr P M D Vigors, a Trustee of the charity.