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MAPACTION
(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND AUDITED STATEMENTS 2022

"Investing in MapAction is a great way to support humanitarian operations and those volunteers that help with time and dedication in the field in a fantastic way. Supporting Mapaction is supporting response directly".

Robert Colombo Llimona, Head of UN OCHA Assessment & Analysis Cell, Turkiye Earthquake



MAPACTION

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Who we are and what do we do

Our Strategic Objectives

Our strategy to 2023 defines how we are working to make our aims come to reality. We have defined them as follows:

Result 1 *The right to life*

More lives are saved and livelihoods protected, recovered and strengthened through the provision of timely and relevant geospatial analysis in humanitarian responses.

Result 2 *Greater resilience to emergencies*

Vulnerable people are better prepared for and more resilient to emergencies. Those assisting them can access and use relevant data to make decisions.

Result 3 *Increased technical capability and a more collaborative environment*

Aid delivery is more effective and more efficient through the collective development and adoption of appropriate technological advances, research and learning. This enhances data management, data visualisation and geospatial analysis, ultimately strengthening humanitarian decision making.

MapAction is a non-profit organisation that knows that applying geographic analysis and data expertise to humanitarian situations can greatly improve outcomes for the people affected by them. Yes, we do make maps, but also much, much more.

We collaborate with partners around the world to help anticipate, prepare for and respond to humanitarian emergencies. We strive to ensure that governments, regional and local disaster management agencies, local and national non-government organisations, and international humanitarian responders have access to the information and analysis that they need to make key decisions, at the right times, to save lives and alleviate suffering.

We are a team of around 100 people, 75% of them specialist technical volunteers, a small roster of standby consultants and a team of staff making sure the organisation is well run, that volunteers are well supported with kit, logistics, funds, technology and information and everything else that is essential. Combining the passion of volunteerism with the rigour and reliability of professional standards, the 'MapAction spirit' is something we work hard to maintain and the willingness of our team to go the extra mile is often fed back to us.

With more than 20 years of experience and learning gleaned from attending well over 100 different humanitarian emergency situations and supporting countless more remotely, we have developed a unique and continually requested range of capacities.

We freely share the knowledge we have acquired and help put in place the systems, resources and data required to build resilience to disasters and protect vulnerable communities.

Always seeking improvement, we're developing new technologies and approaches to ensure the data, maps and tools that are essential in humanitarian crises are made available as quickly as possible, and prepared ahead of time.

And when major emergencies happen, we can still provide surge support to our partners at just 24 hours-notice, enabling them to make sense of chaotic, dangerous and rapidly evolving situations and coordinate the most effective response.

Our combination of wide-ranging expertise in geospatial information and data analysis, allied with extensive knowledge and experience, hard earned from the heart of so many humanitarian emergencies uniquely positions MapAction to continue improving the impact and effectiveness of humanitarian aid now and in a future where such improvements are going to be vital.

Message from Nick Moody - Chair of MapAction

Twenty years ago, MapAction was born out of the pressing need to make sense of chaos during the onset of humanitarian crises. That need for emergency response remains, but at CoP27 and other forums it has become very clear that humanitarians must also help the most vulnerable communities get ahead of climate risk and build resilience. Climate change and conflict are driving questions of survival, where the choices are to adapt or to migrate. The scale of this need requires ambitious thinking.

The UN forecasts 228 million people in need of humanitarian assistance in 2023 alone, requiring \$51.5 billion in funding. How is it possible to meet those needs at a time when nations are facing post-pandemic costs, cost of living increases, global energy insecurities and uncertainty in so many areas of public life? There is a deepening gap between humanitarian need and the funding available, yet closing that gap has never been more important.

There is no easy answer. More money for humanitarian programming is certainly needed and MapAction is no exception. Yet, another way to tackle the gap is to make humanitarian response ever more efficient and more effective and here MapAction can be part of the solution.

For the past 20 years MapAction has been helping do just that, ensuring that support is directed to the people who need it the most. We have done that through creatively, energetically but professionally and quietly applying geospatial thinking, data and mapping analysis to humanitarian systems. Over those 20 years, the need for MapAction's services has grown and evolved and we have grown modestly to meet it, opting to invest more in relationships and reputation than marketing.

During 2022, we reviewed our place and our purpose. Are we doing enough to help? We concluded that the world needs much more from MapAction and it needs it now. To help communities adapt and build resilience to extreme events, we must be more ambitious – and be very clear on how we will do it. To that end, we have developed an exciting new strategy that strengthens our own operational capabilities, but more importantly multiplies the benefit by helping those who live closest to the risk to do what we do. This takes us into a new world of exciting global and local partnerships that can – and must – make for a

We have faith in our mission, our team, our partners and of course our supporters. Please join us in whatever way you can, as we work towards 'A world where no one is left behind where data can help'.

more resilient world.

Nick Moody

Chair of Trustees
January 2023

Report from Liz Hughes - Chief Executive

20 Years of saving lives, reducing suffering and improving recovery by making a difference to humanitarian situations through geospatial, data and mapping analysis is worthy of celebration. We celebrated modestly, with a book of memories of the organisation's activities, which captured beautifully the evolution of MapAction, and its ever-changing approach and never changing hunger for improvement. Central to our approach throughout this time has been our volunteer ethic and our professionalism, our independence and our willingness to collaborate, our desire for continuous innovation and a willingness to be transparent. In recent years we have added to that list of values, a desire to promote diversity and inclusion.

These values have seen us through the ups and downs that are inevitable over 20 years of history. As we emerged from the challenges of Covid-19 and lockdown, 2022 was something of an inflection year for the organisation and we drew on that value set many times.

We explored and agreed a **new strategic direction** around two goals: firstly to **reduce vulnerability** to those at risk, and secondly to **enhance decision making** in response.

We agreed to make innovation a deliberate feature of our work; to build and promote communities of practice to deliver better humanitarian information with others rather than directly; and we decided to set up a unit that could influence the sector more widely through our learning. Finally we agreed thematic areas of focus to explore how we could further bring MapAction's knowledge and skills to improve the situation.

We reviewed our people structure to deliver that new direction, recognising that we need to put more emphasis on programme and partnerships and maintain a dedicated space for innovation. We also recognised the need to systematise and develop our monitoring, evaluation, accountability and learning (MEAL) function. Whilst still a new capability this has already delivered dividends in ways that we could not have predicted. We now seek to extend this service to partners wrestling with similar MEAL challenges.

We continued to adjust how we operate, with part of our new strategy focusing on supporting decision making at national and at local authority levels, where the decisions made elsewhere in emergency responses are most keenly felt.

We reviewed our business model and looked at how we could make efficiencies identifying the pain points for the organisation in growth and working out how to address them. Fundraising remains a challenge, with big changes in the humanitarian funding picture but equally seeing new doors opening with the generosity and support of others. We reached the end of the year in surplus despite those challenges.

Our progression through 2022 has been exciting, as we build towards new areas of activity. Our energy levels are high, and we are motivated to make change in the world. With an important mission in front of us, the excellent people that we have, and a strong Board of Trustees we are set to scale our work in 2023. But of course we recognise that this mission can only happen, regardless of importance and impact if we can persuade, enthuse and involve enough supporters to make it possible. We owe it to everyone not to be shy in our invitations to join us.

I will be moving on after ten amazing years with MapAction. There is never an easy time to do this but there is a right time and that is now. A personal thanks to everyone who has supported MapAction and me over the years, I hope the organisation can count on you for the future we are mapping out.

Liz Hughes OBE

Chief Executive
January 2023

Progressing towards our Strategic Objectives

Achieving our three Strategic Objectives informs everything that we do so it was good to reflect that on all three we have made significant headway. This report details that progress as well as some of the lessons we learnt along the way.

Result 1

We responded to 13 emergencies in 2022, from the Ukraine conflict and Madagascar storms to the food crises in Afghanistan and East Africa to drought in Paraguay and floods in Democratic Republic of Congo and Gambia and more. We also worked with partners to support them in emergencies when they provided the response directly.

Result 2

We carried out 18 preparedness projects during the year working with regional partners, national authorities and the United Nations to ensure better use of data to make decisions. We also worked with the START Network, to support their NGO members to anticipate and prepare for emergencies, helping to make people at risk more resilient.

Result 3

We continued to build partnerships for innovation and are now making our application of innovative capability much more targeted, through the establishment of specific field focused 'Labs' by the end of the year. We launched new initiatives including a gender disaggregation project, and a project to improve the quality of OpenStreetMap (OSM) data with the Geomatics Institute at the University of Heidelberg.

We aimed to reduce vulnerability for those at risk and enhance decision making in an emergency or indeed, beforehand by improving collaboration across organisations and using data science and other technologies to help.

Making a difference with data

- 13 emergency responses covering conflict, floods, cyclones, food insecurity and drought. 53% of those delivered in-country and 46% remotely.
- 18 preparedness/anticipatory action projects. 61 % delivered in-country, helping regional and national authorities prepare for and anticipate emergencies.
- 9 training projects, 88% delivered in-country to train national, regional and global partners in humanitarian information management for response.
- 4 innovation projects pushing the boundaries on data management and analysis.
- 12 influencing opportunities bringing lessons from our experience of disaster response to global and regional networks and policy making forums.
- 13 internal training and development weekends ensuring we are ready to respond.

During the year we responded to 13 requests for assistance in emergencies alongside many preparedness and development projects. The emergency responses covered a wide range of types of events with thousands of people affected. For example we provided a large multi-country response to the onset of conflict in Ukraine and an unusual request by a regional governor in Paraguay to assist with a drought response in his region. We saw the continuing impact of climate change with flood responses in The Gambia, South Sudan, Pakistan and the Democratic Republic of Congo and 4 major storms in a row striking Madagascar. The growing range of partners we worked with demonstrates the complexity of the humanitarian environment and the value of the products and services we provided at short notice.

We undertook more preparedness projects in 2022 seeing a shift to these projects with an emphasis on using data in different ways to facilitate partners in their response to emergencies either occurring in real time or in the future.

Case study: critical planning in a conflict

The Ukraine conflict saw one of the fastest and largest displacements of people since the Second World War. 6 million¹ people moved across borders in four months whilst many more sought refuge in safer parts of the Ukraine. Such a widespread movement requires a well planned response at many levels if limited resources are to stretch far.

MapAction worked with several partners to support this. In mid March, when the UN Office for the Coordination of Humanitarian Affairs called us from Poland and asked for a mapping team, we had one on the ground within 24 hours. They worked on identifying the best way to get aid into Ukraine as well as ensuring response teams had a better idea of the humanitarian situation and how it was changing.

Another team member went to Geneva to provide updated analysis across the region, and support the longer term planning that UN agencies were doing to ensure continuity and coordination of assistance in a complicated situation.

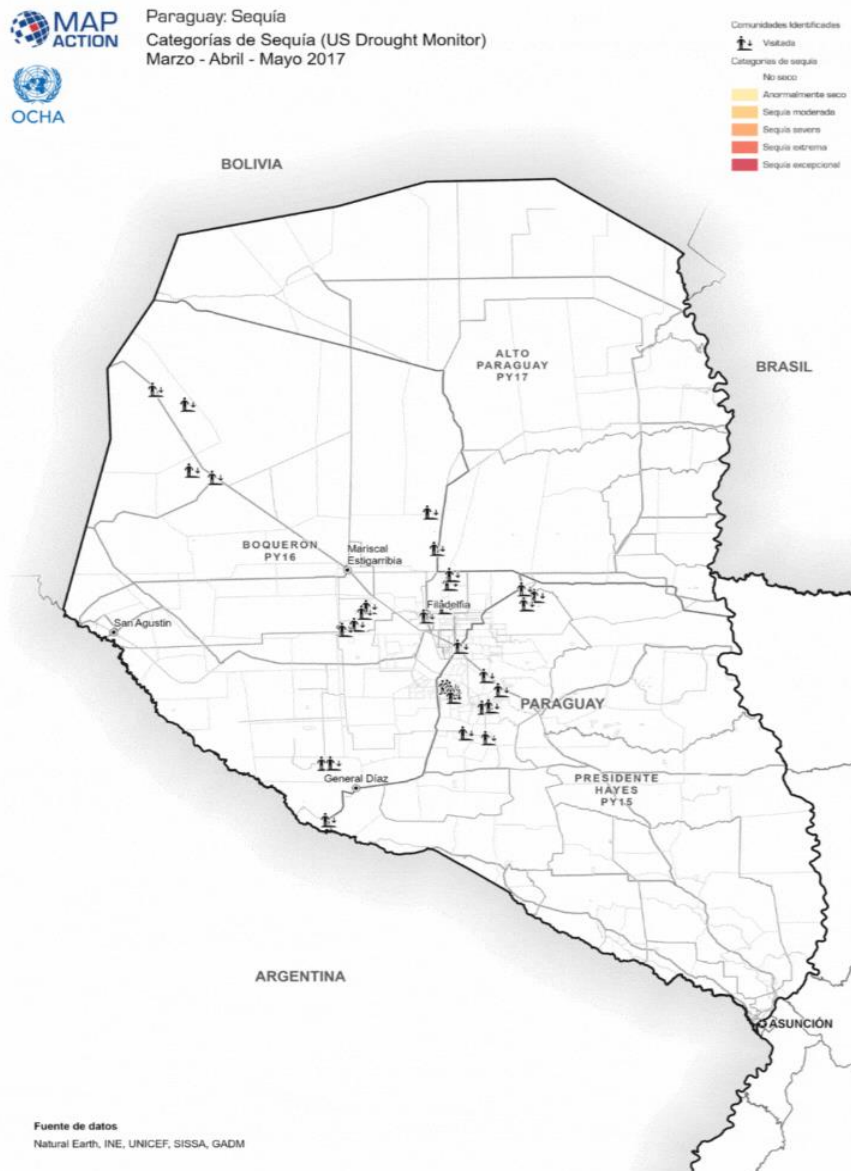
We worked with the International Federation of Red Cross and Red Crescent Societies and UN Humanitarian Country team to support the needs of Ukrainians in Moldova through the national authorities and Moldova Red Cross.

¹ https://www.eeas.europa.eu/eeas/ukraine-war-pushes-global-displacement-numbers-new-record-high_en

Using data analytics to respond to an emergency

Whilst Ukraine raged, climate driven emergencies engulfed many countries in Africa, South America and Central Asia. MapAction provided support remotely to NGOs in the Horn of Africa and Afghanistan as the full extent of these slow onset emergencies became apparent.

An unusual response for MapAction was to The Western region or Chaco zone in Paraguay. An extended period of drought followed two previous years of rain deficits. The National Meteorological Service predicted serious implications in terms of access to water, health, food and income for many families due to reduced farm production and already fragile conditions. Information was needed to quantify the current state of the situation for 6 municipalities in order to work out priorities for assistance. MapAction worked with the United Nations and local authorities to design a multisector rapid assessment, collecting data to demonstrate the evolving situation and its level of seriousness and producing infographics and a dashboard that could be used by the UN Country team in responding to this emergency.



Using data to understand risk better

2022 witnessed climate and weather related events around the world through heat waves, floods, storms and droughts. But the impact of these events is not evenly felt as some people and locations have less resilience than others, some are more vulnerable than others, some take longer to recover than others and some have more resources than others. These inequalities have long been recognised but only recently have the benefits of data been better understood in terms of analysing who is at risk, and how best to reduce those risks.

"By connecting data, analytics and delivery we will create a new powerhouse for country-focused health information that makes a measurable difference to lives and livelihoods, addresses inequalities and delivers measurable health impacts for all"

Dr Tedros Adhanom Ghebreyesus, Director-General, WHO (<https://www.who.int/>)

In 2022, MapAction set about understanding where and who in the world is more at risk from the impacts of emergencies. We did this in several different ways.

We initiated a gender project to understand better how emergencies differently impact men and women, gathering data from humanitarian and academic literature and interviewing people working in a range of humanitarian organisations. This involved understanding the importance of taking gender into account in data collection and analysis, and exploring the challenges and barriers to this effectively happening in practice. This is not a new topic in the humanitarian sector but it continues to be one that is difficult to grasp in the middle of a major emergency.

We wanted to understand what more MapAction could do through our preparedness work to facilitate access to disaggregated data by age and sex. We are in the process now of developing an online publication summarising lessons from this initial study, and highlighting recommendations. We will also be updating our Example Product Catalogue, both to share the learning and to reflect it in our own work, and are developing a checklist for use when planning new projects.

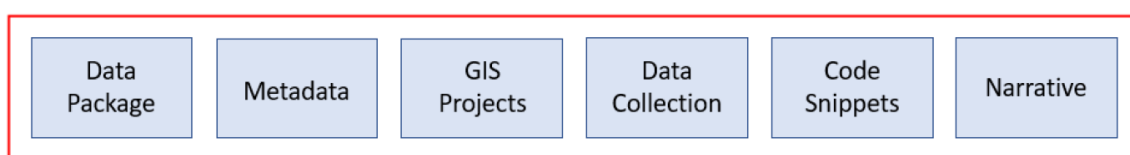
In another significant Data programme for Disaster Risk Reduction, we extended our partnership with the Start Network (<https://startnetwork.org/>) with the support of the Insurance Development Forum (<https://www.insdevforum.org/>). The objective of this work is to enable Start Network members to anticipate emerging crises and start interventions earlier.

We assisted Start Network members in Bangladesh to manage data for risk forecasting, explored the data architecture members used in Bangladesh and advised on streamlining and strengthening the management of data. For example, we created draft atlases including hazard and vulnerability data and incorporating disaggregated and country specific vulnerable group data. These are being documented into Geo reports and further populated with data for future use of the atlases. During this coming year we will be continuing to develop the data management systems with each country expanding work to Nepal, Madagascar, and the Philippines amongst others.

Using data for health programme microplanning

We continued to expand our work on health microplanning using the Integrated Health Data Package or IHDP, a tool developed in 2021 to help roll out Covid-19 vaccine delivery. The IHDP can significantly reduce time spent planning a locally delivered health programme whilst improving coverage. The IHDP ensures data is cleaned and checked and selected to be of most use for the specific need. It also ensures a consistent approach in file naming and modelling so that others can use the same data for later programmes so reducing duplication and supporting interagency collaboration and more effective and efficient programmes as a result. We know this all sounds very technical, even geeky, but it is understanding these details that makes a huge difference in e.g. swift vaccine delivery, so it really matters! Look at the diagram below and then say you're not excited!

Integrated Humanitarian Data Package contents:



- Data
- P-codes
- Standard
- Format
- Licensing
- ArcMap
- [ArcPro](#)
- QGIS
- Excel
- Kobo
- Survey123
- R/Python
- Code/JN
- Project
- Geography
- Provenance
- Creation
- Uses
- Limitations

Strengthening our partners' use of data

Over the year we worked with long standing partners to build on their use of data for emergency response and early action.

Working with the Center for Emergency Situations and Disaster Risk Reduction (CESDRR), we carried out basic and advanced training courses for government representatives from National Disaster Management agencies in Kazakhstan, Kyrgyzstan and Uzbekistan. These courses aimed at building surge capacity within the region to provide the authorities with mapping capability during an emergency. As preparation, all relevant data was identified and translated leaving datasets as resources after the courses. The courses were developed based on previous experience, using open source mapping software presentations, practicals and key concept materials as pre-course reading or as videos that could be revisited after the course. All training was presented in Russian as the common language in the region.

Alongside this we developed a data repository structure for CESDRR, to enable access to critical data. This reflected that while international data portals and sharing mechanisms exist they are not presented in the languages of the region, and do not provide a single source for data discovery for all aspects of a disaster e.g. topographical and baseline data, hazard and risk information, infrastructure and response, early warning and anticipatory action. This project was provided as a prototype to help explore the issues of providing a stable platform, understand the needs for data and the basics of data management, and provide a tried and tested structure and data naming convention for a "ready to deploy" rapid response folder - i.e. a folder prepared and ready for mapping in an emergency. Future phases of the project will look at how CESDRR might develop a signposting facility on the data repository leading to other information repositories and data feeds supporting disaster management in the region. It will also consider the need for more user-friendly information to help not just trained personnel use the data but less specialist disaster managers and staff to discover data and services.

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Lastly it will look at how basic data, useful in all emergency situations can be maintained and up kept, saving valuable time in life threatening situations.

Partnership as a journey

Lessons from our work with a range of partners regionally, including member state interstate bodies like CESDRR, the Caribbean Disaster Emergency Management Agency and the ASEAN Humanitarian Assistance Center, as well as civil society networks like the Asian Disaster Reduction and Response Network, show us that partnership is a journey that evolves over time. Whilst it is an opportunity to build capacity, generate new solutions like data repositories and surge capacity, it is much more a meeting of minds and a joining together of different perspectives to ensure the best outcomes for people affected by disaster and conflict. We are as much shaped by and benefit from the partnerships as our partners.

"Partnering with MapAction over the years, MapAction has enforced how data is shared and passed on. CDEMA recognised this value and added its own dedicated GIS resource as a result. MapAction illustrated how GIS is critical in response and the importance of GIS through the entire Disaster Management cycle"
Member of CDEMA

Innovation to improve the quality of data

Settlement data, transport data and health infrastructure data are needed for all emergencies. OpenStreetMap (<https://www.openstreetmap.org/>) crowd sources this data and is being used more and more widely, meaning data quality and fitness-for-purpose is important. MapAction completed a project in 2022 that looked at how to improve the quality of this data.

MapAction joined forces with the Heidelberg Institute of Geoinformation Technology (HeiGIT) to test software HeiGIT had developed that could analyse the quality of a dataset related to a specific geographical area. MapAction carried out this testing for areas in the Caribbean, Central Asia and Southern Africa, providing benefits in identifying data gaps, and enhancing information around critical infrastructure. Knowing the status of the data in this way, means that responders can plan better. For example, in relation to hospitals, the analysis could demonstrate how many beds there are in the hospital, how many maternal care units exist, what was there before the emergency and what is usable after the event, all helping responders know where to provide supplementary services.

Data driven decision making in an emergency

Sourcing, acquiring and processing data are important but time consuming tasks for any emergency response. Preparing the data ahead of time is much more efficient and effective than trying to do it in the heat of a response.

In 2021 MapAction established a project that would enable the automation of this process, developing a 'Data Pipeline'. In 2021 we gathered core data like administrative boundaries, population and roads for 40 countries. In 2022, we looked at how to connect up the dots linking the collection of data, with its end use to inform decisions. This was aimed at Information Officers who might use the data to make different types of products for emergency decision makers. We worked with Kontur to focus on the necessary datasets for response based on our experience of over 130 emergencies. This pipeline will now be released for public use on an open source basis ensuring the benefits of well prepared data can be utilised by a wide range of organisations.



Launching our Data Science Lab

MapAction has developed an expertise in Humanitarian Data Science over the past few years with the support of the German Federal Foreign Office. In 2022, we launched our Data Science Lab as a space where our staff, Data Scientist and a growing team of specialist Data Science Volunteers could create new solutions and experiment. Working in collaboration with the United Nation’s Office for the Coordination of Humanitarian Affairs Center for Humanitarian Data, (<https://centre.humdata.org/>) we have used data science in several projects anticipating and responding to emergencies. Our interest is how we can use analytics and data science to bring more insights to our partners about humanitarian needs. In practice, this might look like identifying appropriate datasets, rigorously evaluating data quality, performing statistical analysis, and/or generating visualisations.

Several projects were launched including a project to automate road network analysis to identify remote communities potentially cut off during an emergency from facilities like health, water points, cash distribution points, or major urban centres. Another aims to quickly estimate flood extent. With MapAction’s emphasis on speed and quality, in emergency response, these tools are being developed to meet those two requirements. Once both tools have been successfully tested in an emergency we will make them available.

Monitoring, Evaluation, Accountability and Learning

Unanticipated benefits

We continued to develop our MEAL capability with the addition of new tools for evaluation. An Outcome Harvesting workshop drilled down into our Data and Technologies programme to understand the outcomes better. Whilst we had gathered data systematically using indicators set at the beginning of the programme, we wanted to understand the outcomes that were perhaps less visible or were not planned, to understand all of the programme's benefits.

Unexpected outcomes included new donors using data prepared in the programme for their own response to the Madagascar floods; health actors in South Sudan having access to bespoke data packages with clean core datasets and documentation for health planning; and the National Disaster Management Agency in one country in which we worked creating their own response map products subsequently.

Continuous learning

Learning is a big part of what we do at MapAction. We think marginal gains can add up to giant steps forward so we reflect on each deployment and project to see what we could do better. And we move quickly to put right the things that need changing. One lesson that emerged last year is that we are really good at reacting to the demands of an emergency but we need to strengthen our project management. Our strength in emergency response, lies in listening to debriefs, tightening procedures, applying discipline and drill in monthly training and adapting our tools. We are now applying the same approach to our project management capability, and recruiting personnel to help with this.

Being accountable

MapAction uses the results of monitoring and evaluation to ensure we are accountable to those we support and to our supporters. We also use these results to assess whether the plans we made were effective in delivering the strategy and for forward planning. Our MEAL was important to the development of our strategy for 2023 onwards, mapping the stakeholders for our strategy and developing our ideas on how we can make change to strengthen humanitarian response and reduce vulnerability for those at risk.

An important element in accountability is hearing feedback. MapAction developed its policy on accountability last year, making sure it is now easier for all people we work with to provide feedback or raise concerns and complaints via our website should they need to do so.

<https://mapaction.org/contact-us/>

Our plans for 2023 and beyond

During 2023 we will continue to build. The foundations to our new strategy were laid in 2022 focusing on **our vision to leave no one behind where data can help**, by reducing people's vulnerability to climate change and conflict and ensuring decision-making in humanitarian response is more effective.

By 2028, we aim to have reduced vulnerability to emergencies for those at greatest risk in 25 countries across five regions. We also aim to have enhanced decision-making so that humanitarian interventions are more effective and limited resources stretch further. We will have supported local leadership and the use of local technologies to achieve this, and will have promoted the exchange of well analysed data as early and as quickly as possible. 25 highly vulnerable countries will be able to exchange data relating to development, humanitarian response and peace-building quickly and easily via improved communication systems, making best use of automation, innovation and learning.

We have already identified 25 countries in which to support anticipatory action, disaster risk reduction and/or health micro planning over the next five years whilst also retaining our capability to respond to an emergency anywhere in the world.

During 2023, we will:

- Develop partnerships with networks, governmental and civil society organisations in Africa to promote locally led humanitarian information management in emergency response whilst also continuing to work with those in Asia Pacific, the Caribbean and Central Asia
- Complete the current programme with the Start Network in 8 countries and define a second stage of this partnership.
- Consolidate and document our urban work to share findings with others.
- Roll out our IHDP (data packaging) tools in health planning and other purposes in an exciting anticipated new programme.
- Apply our innovation labs to Data Science, Software Development and other challenges, for humanitarian activities, exploring ways to work with the corporate sector as well as humanitarian partnerships to do this.
- Offer MEAL as a valuable service to our partners and to document and publish lessons for the sector.
- Establish an agenda to influence policy and practice for humanitarian information management, drawing on our lessons from many years and working with partners to generate change.

Strategy 2023 is a step change for MapAction, requiring changes in our personnel model and an increase of our budget to succeed. These changes will require us: to shift the focus of our work towards proactive projects that enable others to respond; expand our partnerships; and ensure we have focal points in each region to generate collaboration with national, regional and international stakeholders.

Income and Communications

The impact of the Ukraine conflict, the cost of living rises and the post Covid-19 impact on national budgets, has meant that resources are more limited for everyone. For MapAction, this also combined with staff absence and changes during the year, following on from the cumulative restrictions of lockdown collectively and meant that there was less in the pipeline than there might normally have been. Fortunately, MapAction was able to enjoy continued support from a number of committed partners, seeing the organisation through to the end of the year and generating a surplus that provided a small buffer as we came into 2023. This was extremely important due to delays on funding applications and has enabled us to already respond to three emergencies this year, including Turkey using these reserves initially.

Towards the end of 2022, we expanded our Income Team with a focus on philanthropy. This role will work closely with our sister organisations in the US, Germany and the Netherlands to expand our network of philanthropic support over this year, which must be a key area in the changing humanitarian donor landscape.

Our priorities for 2023 remain very similar to 2022 in terms of fundraising, with a focus on

- Prioritising remaining humanitarian government donors, as they remain best placed to see first-hand the impact of MapAction's contributions, as they have a good view across the details of a wide range of humanitarian activity.
- Building existing and new long-term relationships with those foundations and philanthropists who understand and value the importance and impact of applied information and data techniques.
- Engaging more corporate partners as we remain a standard bearer for both the geospatial and increasingly the data sectors in humanitarian response.
- Beginning to build in an individual supporter base, in a cost-effective way, by engaging with the large online audiences we have grown in the past five years.

The planned update on the website was not completed last year so will be a priority this year, along with a brand update, and the development of new marketing materials. We will develop our communications strategy to be more affecting and to build out our influencing networks. Additional capacity will be included in the MEAL unit to generate programme documentation for policy influencing, whilst additional capacity will also be required in the Income team to cover a range of communication opportunities.

People and accountability

The MapAction team - volunteers and staff - worked amazingly hard and amazingly well in 2022 delivering on many priorities and doing so with the collegial and collaborative spirit we are known for.

We saw considerable movement of personnel in 2022 reflecting the pattern across the charity sector since Covid-19. As a result, we experienced gaps in coverage and some delays to projects. We addressed those gaps, by bringing in volunteer capacity on a paid basis, and using our standby roster of consultants to cover priority projects. Technical appointments have been especially difficult to make, given the much higher salaries available in the corporate sector, or the better terms and conditions available in the public sector, despite MapAction's family friendly and flexible environment.

A review of human resources was carried out to identify what additional capacities might be required for strategy 2023 as well as what might be the optimum structure for the organisation. As a result of that a restructure was implemented (without job losses), ensuring clear roles and responsibilities for new areas of work under the strategy as well as maintenance of ongoing work. We launched our annual volunteer recruitment round in the latter part of the year, targeting a wider range of roles (including a project manager role profile) with the aim of recruiting 12 new volunteers by March 2023.

Our diversity working group reformed, reviewing progress on our plans with diversity and inclusion monitoring being introduced into recruitment. We reached a full complement of paid personnel by the end of 2022, with considerable change in the office team. Team building exercises were carried out at the Management team level, whilst a Leadership team was launched to ensure that middle management had a formal way to help shape the organisation. A schedule of monthly in-person meet ups has been introduced, as well as monthly team training, to offset some of the down sides of remote working. On the whole however, people report preferring this method of working.

How we work - standards, safeguarding and responsibility

MapAction demands a very high standard of conduct from everyone involved with the organisation. As an organisation that sends personnel into emergency situations, we have always, of necessity, had a very detailed set of protocols that is rigorously drilled, continuously reviewed and meticulously applied. This encompasses the safeguarding of everyone within our sphere of action, the procurement of goods and services and the consistent high quality of our work. We equip our personnel with the skills and knowledge to recognise different types of situations and respond appropriately. Every team member and anyone representing MapAction must not only sign our Code of Conduct but reread and recommit to it regularly.

These internal processes are in addition to the robust due diligence requirements of our various government funding partners and the engaged oversight of our independent Board of Trustees.

Environmental Policy

Whilst the implementation of the Environment Policy we approved in 2020 was interrupted by Covid-19, we have been able to make significant further inroads into our carbon footprint. Reduced travel, remote working and reduction in the footprint of our office have all contributed. Now, as it becomes possible to travel more, we need to reset how we maintain the gains we have made. We now plan to appoint an Environment Volunteer to help us baseline our current carbon footprint and plan with a working group of volunteers and staff, how we move forward.

Financial Review

The charity funds its activities through institutional (government) donors, private foundations, individual donations, and some mission related contracts. Total income raised in the period was £1,777,519 (2021: £1,653,975), of which £1,229,697 was restricted (2021: £1,311,824).

MAPACTION

REPORT OF THE TRUSTEES for the Year Ended 31 December 2022

During the year, MapAction spent £1,651,992 (2021: £1,521,150) of which £1,068,204 was restricted (2021: £1,187,797). The charity's unrestricted reserves at the end of the reporting period were £692,798 (2021: £605,599). Refer to Statement of Financial Activity on page 27 for more details.

At the financial year end MapAction had increased its income by 7.5%, with our costs growing by 5.5%. An unrestricted surplus of £87,199 (2021: £55,039) was achieved in the year, thanks to careful cost control and the generosity and support of donors. This surplus gives MapAction a greater degree of stability going into 2023, which looks set to be another challenging year from traditional institutional income sources. In 2022, the Calleva Foundation generously underwrote what at one point looked likely to be a significant anticipated income shortfall.

In the year we continued working on our multi-year USD 2,165,757 programme from USAID Bureau of Humanitarian Assistance, which supports regional and national organisations to better prepare for and manage geospatial information for emergencies.

Our work with the START Network Early Action Project, funded by 7 corporate members of the Insurance Development Forum¹, progressed well in 2 countries, building a good foundation for 6 more in-country programmes in 2023. We carried out an ambitious programme of activity under the Health Vaccine Project. In Burundi, this saw a scoping project to support digital health micro-planning and delivering advanced kobo training to Burundi's Malaria Control Programme staff. In South Sudan it involved continuing the Integrated Humanitarian Data Package work through remote attendance at forums such as the Covid-19 National Steering Committee and the Health Cluster Knowledge Sharing Initiative.

By 31 December 2022 we completed our two-year EUR 1,224,996 programme funded the German Federal Foreign Office, which funded our emergency deployments and the development of a range of data science and data preparation projects. The programme sought to enable personnel to make more effective decisions in humanitarian emergencies, by providing more reliable information, presented in more easily interpreted formats, at earlier points in emergencies.

We are grateful for all in-kind support received in 2022. In particular we wanted to express our gratitude to:

- All our valued volunteers who contributed to all of MapAction's activity in 2022
- Roger Wedge for his regular donated time and support on our emergency deployments
- Rhian Cadvan-Jones for her pro-bono HR support
- Google, Microsoft, Salesforce, Slack and more for our technical software and licences
- ESRI, our long time supporter, for the software licences and AGOL hosting, which are essential to our charitable work.

In-kind donations represented 6% of our annual income (2021: 10%). This decrease reflected completion of strategy and business development projects in 2021.

It was a yet another challenging year for income as we suffered from more delays to planned fundraising activity, mainly related to resourcing issues. Despite this, thanks to strong and growing partnerships and supportive donors we brought in the required income for the year and built good foundations for the future period, which may again see some challenges on securing new funding avenues.

¹ Contributing companies were Aon, AXA Group, Axis Capital, Milliman, Swiss Re Foundation, WTW and Zurich

Principal Risks and uncertainties

Key risks identified	Mitigation
<p>Insufficient new funding: uncertainty over future funding and cash flow shortfalls necessitating liquidation of reserves.</p> <p>Covid-19 uncertainty making expenditure planning difficult</p>	<p>This risk was managed through the delivery of a sustained fundraising plan and close relationship building with donors and potential donors.</p> <p>The risk was also mitigated through close monitoring of our financial position by both the Executive and Board of Trustees and timely decision making to make cost savings.</p> <p>New donors were identified and funds were received.</p>
<p>Succession planning: loss of key roles may cause disruption and additional costs to secure replacements.</p>	<p>The MapAction management team is well established, meeting regularly to review the management requirements of the charity including covering an unplanned absence of the CEO or other directors for a period.</p> <p>Changes in the management team did occur towards the end of the year and a cover plan was put in place. There were vacancies in all departments except finance during the year, which were filled or cover plans put in place.</p> <p>Policies are in place to cover all aspects of the business.</p> <p>We made progress with our knowledge management platforms and whilst improvements can still be made, our ways of working continue to promote a single source of truth for key information.</p>
<p>Partnership: ability to maintain relevant and successful partnerships to access emergencies.</p>	<p>MapAction signed new agreements with two of its three regional partners and agreed with all three the plans for the next phase of our work together.</p> <p>We extended the number and type of partnerships we held during the year.</p>
<p>Emergence of one or more 'competing' services offering in-country mapping in the emergency environment.</p>	<p>MapAction had dialogue with most mapping partners during the year to ensure there was no duplication of effort. We worked closely with mapping partners to develop a tool to support vaccine roll out.</p> <p>We continue to monitor and assess our contribution and complementarity with other providers. Our Data Scientist role in the Hague and our Moonshot project continues to enable interoperability as a key element of collaborative work.</p>

Reserves

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.

MapAction's operating 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.

Considering risk factors 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 three months of the overall expenditure needed to deliver all contractual and non-contractual obligations planned for the financial period.

At 31 December 2022, the Charity held general funds of £692,798 (2021: £605,599).

With the policy range set between £361,743 and £480,935, based on the 2023 budget, this result was 44% above the higher end of the range (2021: range £323,944 - £411,642; 55%).

In the trustees' view, this level of reserves provides a good level of protection for the charity for the future periods, especially considering the uncertain landscape for fundraising in 2023 and our operational budget more than ever relying on the availability of the general funds.

The Trustees have carefully considered the level of reserves held and are satisfied that, given current operating conditions, the level of reserves held is appropriate. In the coming year, the Trustees intend to reassess the current reserves policy to assess its continued appropriateness for MapAction.

RESERVES – RISK FACTORS

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 an uncertain fundraising environment which is particularly challenging following the emergence of the Covid19 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.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2022

Grant-making policy

MapAction does not generally make grants to downstream partners, and in 2022 did not make any downstream grants.

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 89% of net assets at the year end. 30% of these cash assets are held within an investment portfolio with Cazenove Capital, a wealth management company, but are not invested at present. 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 impact of Brexit and Covid-19 global pandemic, the Board determined that there was no benefit in re-investing our cash holdings for the time being, to achieve a more stable situation in relation to losses and gains. This will be kept under review in 2023.

Funds in deficit

At the end of the year, there were no funds in deficit.

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.

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 102 at the end of 2022 (31 December 2021: 102).

The accounts reflect the in-kind donations made by organisations and people outside the membership who volunteer their time or provide assistance in kind. This includes consultants, staff, and pro bono support from specialists such as Human Resource Advisors, Management Consultants and companies providing for example software licences for free.

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 2022 was 102.

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 (identified through an open selection process ideally), pending formal election, prior to the AGM. Towards the end of 2022, 3 trustees were re-elected. There were no new trustees identified and there is one vacancy on the Board. All biographies are available on the MapAction website mapaction.org.

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. Following the Board Effectiveness Review, the onboarding procedure for trustees was amended to ensure it is comprehensive in covering the roles and responsibilities of trustees. As a result new trustees are required to attend a training course open to third sector organisations as well as review a number of key internal and external documents.

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 weekly and provides the Board of Trustees with reports against key performance indicators on a quarterly basis.

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

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REPORT OF THE TRUSTEES for the Year Ended 31 December 2022

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).

In October 2022 MapAction made a cost of living package payment to all staff. There is another support package planned in the spring 2023 to help with the ongoing cost of living crisis.

Remuneration policy

There were no changes to the remuneration policy in 2022. The professional development fund made no disbursement to staff for training courses.

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 was monitored routinely through the Executive Management Team and through the Board of Trustees. An annual safeguarding audit concluded good progress on areas of policy and their implementation with some recommendations in certain areas.

MapAction had no serious incidents during 2022.

This report has been prepared in accordance with 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) and in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006. The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, have taken advantage of the exemption available to smaller companies and have not prepared a strategic report.

Statement of Trustees' responsibilities

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.

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



Nicholas Moody
20 April 2023

TRUSTEES

Peter Richard Kerrod Beaumont
Barbara Ann Bond
*resigned 19 Jan 22
Christopher Ronald Ewing
Anne-Marie Frankland
Steven James Harper
Gaye Anne Yvonne Hudson
Hosham Ali Khogali Ismail
Nicholas Crispin Moody (Chair)
Flemming Scholer Nielsen
Sophie Evans
Christopher Ian Jarvis
Frederick Powys Broke Carver

COMPANY SECRETARY

R E Wedge CBE

CHIEF EXECUTIVE

Liz Hughes OBE

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
25 Kings Hill Avenue, Kings Hill, West
Malling, Kent ME19 4JQ

HSBC

1 Corn Market, High Wycombe, HP11
2AY

Cazenove Capital

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 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are

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REPORT OF THE INDEPENDENT AUDITORS for the Year Ended 31 December 2022

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 in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; 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 trustees' responsibilities statement set out on page XX, 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.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We have made enquiries of management, and directors, regarding the procedures relating to identifying, evaluating and complying with

1. *laws and regulations and whether they were aware of any instances of non-compliance;*
2. *detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;*
3. *the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;*

Discussion among the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified potential for fraud in the following areas:

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REPORT OF THE INDEPENDENT AUDITORS for the Year Ended 31 December 2022

1. *Management override of the controls in place*
2. *Revenue Recognition*

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the rationale in relation to any significant, unusual transactions and transactions entered outside of the normal course of operation. Journals were reviewed for appropriate authorisation.

Revenue recognition was also identified as a significant risk which could lead to a material misstatement due to fraud or error. Audit procedures performed included but were not limited to performing walk through tests to identify the control procedures in place and once an understanding of the income process was gained, a substantive test was carried out using a sample basis to ensure all income existed and was complete in the accounts. Cut off testing was also performed to ensure income was recorded in the correct period.

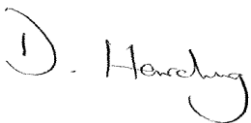
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 auditor's 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, Statutory Auditor Chartered Accountants

1-7 Station Road
Crawley
West Sussex
RH10 1HT



Darren Harding
Audit Partner
20 April 2023

Richard Place Dobson Services Limited are eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

MAPACTION

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:						
Donations and legacies	2	519,595	-	-	519,595	346,134
Charitable activities	3	-	-	1,229,697	1,229,697	1,303,824
Other income	4	28,019	-	-	28,019	4,000
Investments	5	208	-	-	208	17
Total income		547,822		1,229,697	1,777,519	1,653,976
Expenditure on:						
Raising funds	6	68,405	-	13,725	82,130	165,775
Charitable activities:	7	510,116	5,267	1,054,479	1,569,862	1,355,375
Total expenditure		578,521	5,267	1,068,204	1,651,992	1,521,150
Net income/(expenditure) before net gains/(losses) on investments		(30,699)	(5,267)	161,493	125,527	132,825
Net gains/(losses) on investments		2,255	-	-	2,255	15
Net income/(expenditure) for the year	9	(28,444)	(5,267)	161,493	127,782	132,840
Transfer between funds	19	115,643	-	(115,643)	-	-
Net movement in funds for the year		87,199	(5,267)	45,850	127,782	132,840
Reconciliation of funds						
Total funds brought forward		605,599	5,267	55,039	665,905	533,065
Total funds carried forward		692,798	-	100,889	793,687	665,905

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

MAPACTION

BALANCE SHEET
at 31 December 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	14		-		5,267
Investments	15		213,275		211,146
Total fixed assets			213,275		216,413
Current assets					
Debtors	16	310,637		271,528	
Cash at bank and in hand		490,396		342,641	
Total current assets		801,033		614,169	
Liabilities					
Creditors: amounts falling due in less than one year	17	(220,621)		(164,677)	
Net current assets			580,412		449,492
Total assets less current liabilities			793,687		665,905
Net assets			793,687		665,905
The funds of the charity:					
Restricted income funds	19		100,889		55,039
Unrestricted income funds	20		692,798		610,866
Total charity funds			793,687		665,905

The notes on pages 30 to 50 form part of these accounts.

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 and authorised for issue by the trustees on 20 April 2023 and were signed on their behalf by:



Nicholas Moody
Chair

MAPACTION

CASHFLOW STATEMENT
for the Year Ended 31 December 2022

	Note	2022 £	2021 £
Cash provided by/(used in) operating activities	1	147,547	140,047
<i>Cash flows from investing activities:</i>			
Purchase of tangible fixed assets		-	(10,534)
Dividends, interest, and rents from investments		208	17
Gross sale of investments		-	-
Gross purchase of investments		-	-
Cash provided by/(used in) investing activities		208	(10,517)
Increase/(decrease) in cash and cash equivalents in the year		147,755	129,530
Cash and cash equivalents at the beginning of the year		342,641	213,109
Change in cash and cash equivalents due to exchange rate			
Cash and cash equivalents at the end of the year		490,396	342,641

NOTES TO THE CASHFLOW STATEMENT
for the Year Ended 31 December 2022

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

	2022	2021
	£	£
Net income/(expenditure) for the year	127,782	132,840
Adjustments for:		
Depreciation charge	5,267	15,373
Loss/(profit) on sale of fixed assets	-	-
(Gains)/losses on investments	(2,129)	111
Dividends, interest and rents from investments	(208)	(17)
Decrease/(increase) in debtors	(39,109)	(128,549)
Increase/(decrease) in creditors	55,944	120,289
Net cash provided by/(used in) operating activities	147,547	140,047

2 Analysis of changes in net funds

	At 01.01.2022	Cashflow	At 31.12.2022
	£	£	£
Net cash			
Cash at bank	342,641	147,755	490,396

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.

With a strong level of reserves at the end of the reporting period and a number of strong funding proposals for the period 2023 onwards, the trustees remain satisfied that there is no material uncertainty about the charitable company's ability to continue as a going concern. This assessment has been made having considered forward forecasts, and in particular the expected future cash flows. In making this assessment, the trustees have considered a period of at least one year from the date of approval of these financial statements.

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

Preparation of consolidated financial statements

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

Critical accounting judgements and key sources of estimation uncertainty

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

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

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

1. Accounting policies - CONTINUED

Income

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

Revenue grants are credited to the SOFA when there is evidence of entitlement, receipt is probable, and its amount can be measured reliably.

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

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

Donated services and facilities

It is the policy of the Directors to reflect gifts in kind in relation to the support of skilled volunteers used in fulfilment of paid consultancy work. Gifts in kind are also reflected where a professional service was provided to MapAction on a pro-bono or reduced fee basis. In accordance with the requirements of the Charities SORP (FRS 102) such income is recognised at the value to the charity with a corresponding entry in expenditure.

As set out in the Trustees' Report, MapAction is fortunate to benefit from volunteer time in other areas of its 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 and therefore such time has not been recognised within the financial statements though the Directors recognise the valuable contribution such time makes to our work. In accordance with the Charities SORP (FRS 102), general volunteer time is also not recognised; refer to the trustees' annual report for more information about their contribution.

Expenditure

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

Raising funds

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

Charitable activities

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

Governance costs

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

1. Accounting policies - CONTINUED

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 and staff days' basis.

Employee Benefits

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

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

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

Pension costs and other post-retirement benefits

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

Taxation

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

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 expended in the year of purchase. Equipment sometimes has to be left in situ or donated to local charities at the end of a deployment.

Fixed Asset Investments

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

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

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

1. Accounting policies - CONTINUED

Debtors, Cash at Bank and in hand

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

Creditors and provisions

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

Fund accounting

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

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

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

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

Foreign currencies

In certain instances, where permitted by the donors, foreign exchange transactions are accounted for on the basis of budgeted rates or the rates effective at the date of the claim. In all other instances, and in particular where the transactions are not funded by grant funding, 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.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2022

2 Income from donations and legacies

	Unrestricted	Restricted	Total 2022	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total 2021</i>
	£	£	£	£	£	£
Donations	418,475	-	418,475	176,120	8,000	184,120
Gifts in kind	101,120	-	101,120	162,014	-	162,014
Total	519,595	-	519,595	338,134	8,000	346,134

3 Income from charitable activities

	2022	2021
	£	£
FCDO	-	160,000
BHA	534,907	311,076
Dutch MFA	-	200,000
GFFO	533,540	490,802
<i>Government and Institutional</i>	1,068,447	1,161,878
Calleva Vaccine Rollout project	66,000	90,000
Renaissance RE Ukraine crisis response	15,000	-
<i>Disaster Response</i>	81,000	90,000
IDF	67,000	35,000
CartONG	13,250	16,946
<i>Disaster Preparedness</i>	80,250	51,947
Total	1,229,697	1,303,824

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

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 December 2022

4 Other income

	2022 £	2021 £
Humanitarian Innovation Hub Consultancy	16,019	-
Volcanic Hazard Mapping Consultancy	12,000	4,000
	<u>28,019</u>	<u>4,000</u>

All other income is unrestricted, both this year and previously.
Humanitarian Innovation Hub Consultancy related to work requested by Satellite Applications Catapult Limited and Volcanic Hazard Mapping Consultancy is a collaboration agreement with the University of Edinburgh.

5 Investment income

	2022 £	2021 £
Deposit account income and bank interest	208	17
	<u>208</u>	<u>17</u>

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

6 Cost of raising funds

	Unrestricted £	Restricted £	2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	2021 £
Staff costs	51,300	13,725	65,025	3,071	90,731	93,802
Fundraising support	11,805	-	11,805	66,038	-	66,038
Marketing	5,300	-	5,300	5,898	37	5,935
	<u>68,405</u>	<u>13,725</u>	<u>82,130</u>	<u>75,007</u>	<u>90,768</u>	<u>165,775</u>

7a Analysis of expenditure on charitable activities

	Direct £	Support £	Total 2022 £	<i>Direct</i> £	<i>Support</i> £	2021 £
Restricted expenditure	911,634	142,845	1,054,479	843,273	253,756	1,097,029
Unrestricted expenditure	197,186	318,197	515,383	73,622	184,724	258,346
	<u>1,108,820</u>	<u>461,042</u>	<u>1,569,862</u>	<u>916,895</u>	<u>438,480</u>	<u>1,355,375</u>

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2022

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 2022	Total 2021
Disaster Response	£	378,443	57,846	320,597	129,181	99,010	30,171				507,623	315,480
Disaster Preparedness	£	207,243	15,282	191,961	37,773	28,930	8,843				245,016	280,178
Capacity Building	£	134,264	39,155	95,109	28,726	21,092	7,634				162,991	78,280
M&E	£	82,882	35,482	47,400	50,834	38,898	11,936				133,716	122,734
Technical Innovation & Data Science	£	270,313	22,729	247,584	167,569	127,406	40,163				437,881	471,783
Development & Research	£	35,675	26,692	8,983	31,113	23,697	7,416				66,788	78,946
Other support costs								15,846	(20,836)	36,682	15,846	7,975
Total	£	1,108,820	197,186	911,634	445,196	339,033	106,163	15,846	(20,836)	36,682	1,569,862	1,355,375

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2022

7c Analysis of expenditure on charitable activities - continued

	Disaster Response	Disaster Preparednes s	Capacity Building	M&E	Technic al Innovat ion	Development & Research	Total 2022 £	Total 2021 £
	£	£	£	£	£	£		
Direct cost:								
Direct programme costs	50,185	81,201	57,604	35,929	101,659	917	327,495	262,526
Direct staff costs	117,158	34,534	38,411	46,953	165,693	30,209	432,958	375,909
Direct consultant costs	211,101	91,508	38,250	-	2,960	4,549	348,368	278,460
Support costs:								
Support staff costs	55,136	16,251	18,077	22,097	77,978	14,217	203,756	153,440
Support consultant costs	5,509	1,624	1,806	2,208	7,792	1,421	20,360	12,616
Premises	10,081	2,927	1,301	3,902	12,032	2,276	32,519	82,204
Administration	15,853	4,603	2,046	6,137	18,922	3,579	51,140	44,939
IT	40,171	11,663	5,183	15,550	47,946	9,071	129,584	129,902
Governance costs	2,429	705	313	940	2,899	549	7,835	7,404
Other support costs							15,847	7,975
Total	507,623	245,016	162,991	133,716	437,881	66,788	1,569,862	1,355,375

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2022

8 Analysis of governance costs

	2022 £	2021 £
Trustee business, meetings & travel	126	204
Auditors remuneration	7,710	7,200
	<u>7,836</u>	<u>7,404</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):	2022 £	2021 £
Depreciation	5,267	15,373
Operating lease rentals on property	18,841	55,706
Foreign exchange gains/(losses)	(15,846)	147
Auditor's remuneration - audit fees	7,380	6,900
Auditor's remuneration - taxation services	330	300

10 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	609,862	546,754
Social security costs	77,570	61,052
Pension costs	14,307	15,345
Consultant costs	379,112	353,094
	<u>1,080,851</u>	<u>976,245</u>
Allocated as follows:		
Cost of raising funds	75,409	155,822
Charitable activities	1,005,442	820,423
	<u>1,080,851</u>	<u>976,245</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2022

The number of employees whose benefits exceeded £60,000 fell within the following ranges:

	2022	2021
£60,001 - £70,000	1	1
£70,001 - £80,000	-	-

The number of staff employed during the period, excluding consultants, was 22 (2021: 22). The average full time equivalent for 2022 was 15.3 (2021: 14.1)

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and members of the Senior Management Team. The trustees are not remunerated and the total employee benefits of the Chief Executive Officer and members of the Senior Management Team were £238,895 (2021: £261,395).

11 Trustee remuneration and expenses, and related party transactions

There were no Trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the prior year.

During the year consultancy fees were paid to 1 Trustee of the Charity (2021: 1 Trustee, £1,470). Consultancy fees totalling £20,300 were paid to CIJ Holdings Ltd for work undertaken to deliver an anti-malaria programme in Burundi, funded by the Calleva Foundation, two emergency deployments funded by GFFO and a planned mission in Ghana funded by BHA. Christopher Jarvis, a trustee of the Charity is a director of CIJ Holdings Ltd.

3 trustees received reimbursed travel and subsistence expenses during the year of £16,871 (2021: 2 Trustees, £3,819). £12,405 of this total related to being deployed on emergency or planned missions in Poland and Moldova for the Ukraine crisis, flooding in Gambia, anti-malarial programme in Burundi and a planned mission in Ghana. The remaining sum related to other partner related work of the charity, internal training or trustee meetings.

Aggregate donations from Trustees were £350 (2021: £628).

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

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

13. Comparative financial statements for 2021**Statement of Financial Activity 2021**

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2021 £
Income from:					
Donations and legacies	2	338,134		8,000	346,134
Charitable activities	3	-		1,303,824	1,303,824
Other income	4	4,000		-	4,000
Investments	5	17		-	17
Total income		342,151		1,311,824	1,653,975
Expenditure on:					
Raising funds	6	75,007		90,768	165,775
Charitable activities:	7	253,507	4,839	1,097,029	1,355,375
Total expenditure		328,514	4,839	1,187,797	1,521,150
Net gains/(losses) on investments		15	-	-	15
Net income/(expenditure) for the year	9	13,652	(4,839)	124,027	132,840
Transfer between funds	18	76,852		(76,852)	
Net movement in funds for the year		90,504	(4,839)	47,175	132,840
Reconciliation of funds					
Total funds brought forward		515,095	10,106	7,864	533,065
Total funds carried forward		605,599	5,267	55,039	665,905

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2022

13. Comparatives tables for 2021 - continued

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 2021
Disaster Response	£ 205,271	5,306	199,965	110,209	55,404	54,805				315,480
Disaster Preparedness	£ 219,844	20,047	199,797	60,333	15,482	44,851				280,177
Capacity Building	£ 61,060	(13,650)	74,710	17,220	7,085	10,135				78,280
M&E	£ 69,413	25,546	43,867	53,321	21,219	32,102				122,734
Technical Innovation & Data Science	£ 309,175	12,187	296,988	162,608	65,465	97,143				471,783
Development & Research	£ 52,132	24,186	27,946	26,814	12,469	14,345				78,946
Other support costs							7,975	7,600	375	7,975
Total	£ 916,895	73,622	843,273	430,505	177,124	253,381	7,975	7,600	375	1,355,375

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2022

13. Comparatives tables for 2021 – continued

Analysis of expenditure on charitable activities - continued

	Disaster Response	Disaster Preparedness	Capacity Building	M&E	Technical Innovation	Development & Research	Total 2021
	£	£	£	£	£	£	£
Direct cost:							
Direct programme costs	46,693	10,595	22,417	25,546	157,582	(307)	262,526
Direct staff costs	64,861	85,587	15,805	43,867	137,843	27,946	375,909
Direct consultant costs	93,717	123,663	22,837	-	13,750	24,493	278,460
Support costs:							
Support staff costs	26,085	33,757	6,138	19,947	59,841	7,672	153,440
Support consultant costs	2,145	2,775	505	1,640	4,920	631	12,616
Premises	25,483	7,399	3,288	9,864	30,416	5,754	82,204
Administration	13,931	4,044	1,798	5,393	16,627	3,146	44,939
IT	40,270	11,691	5,196	15,588	48,064	9,093	129,902
Governance costs	2,295	666	296	889	2,740	518	7,404
Other support costs							7,975
Total	315,480	280,177	78,280	122,734	471,783	78,946	1,355,375

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2022

14 Fixed assets: tangible assets

	Leasehold improvements	Total
Cost	£	£
At 1 January 2022	40,852	40,852
Additions	-	-
Disposals	-	-
At 31 December 2022	<u>40,852</u>	<u>40,852</u>
 Depreciation		
At 1 January 2022	35,585	35,585
Charge for the year	5,267	5,267
Disposals	-	-
At 31 December 2022	<u>40,852</u>	<u>40,852</u>
 Net book value		
At 31 December 2022	<u>-</u>	<u>-</u>
At 31 December 2021	<u>-</u>	<u>5,267</u>

15 Investments

	2022 £	2022 £	2022 £	2021 £
	<i>Shares in group undertakings</i>	<i>Cash investment</i>	<i>TOTAL</i>	<i>TOTAL</i>
Market value at the start of the year	100	211,046	211,146	211,257
Revaluations		2,256	2,256	15
Bank fees		(127)	(127)	(126)
Market value at the end of the year	<u>100</u>	<u>213,175</u>	<u>213,275</u>	<u>211,146</u>
Investments at fair value comprised:	2022 £	2021 £		
Equities	100	100		
Cash held within the cash investment fund	213,175	211,046		
	<u>213,275</u>	<u>211,146</u>		

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 December 2022

There were no investments assets outside of the UK.

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

MapAction Services Limited

Registered office: Registered in England, Company No: 6611472

Nature of business: Dormant

Class of share	% holding
Ordinary	100

	31.12.22 £	31.12.21 £
Aggregate capital and reserves	100	100

16 Debtors

	2022 £	2021 £
Trade debtors	4,184	64,832
Other debtors	30,134	-
Prepayments and accrued income	272,156	192,769
Rent deposit	4,163	13,927
	<u>310,637</u>	<u>271,528</u>

17 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	90,258	56,653
Other creditors and accruals	14,177	13,148
Deferred income	100,000	82,000
Taxation and social security costs	16,186	12,876
	<u>220,621</u>	<u>164,677</u>

MAPACTION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2022

18 Deferred income

	As at 1 January 2022 £	Grant received £	Released in year £	As at 31 December 2022 £
Start Network Early Action Project	70,000	47,000	(67,000)	50,000
Volcanic Hazard Mapping Consultancy	12,000	12,000	(12,000)	-
Calleva Health Project		50,000		50,000
	82,000	97,000	(79,000)	100,000

	2022 £	2021 £
Deferred grant brought forward	82,000	-
Grant received	97,000	82,000
Other income received	-	-
Released to income from charitable activities	(79,000)	-
Deferred income carried forward	100,000	82,000

19 Analysis of movements in restricted funds**2022:**

	<i>Balance at 1 January 2022</i>	Income	Expenditure	Transfers*	<i>Balance at 31 December 2022</i>
	£	£	£	£	£
Institutional funders:					
BHA	-	534,907	(490,154)	(44,753)	
GFFO	-	533,540	(498,636)	(34,904)	
Projects:					
Calleva Vaccine Rollout project	20,039	66,000	(37,217)		48,822
Renaissance Re	-	15,000	(15,000)		-
Start Network Early Action Project	35,000	67,000	(21,933)	(28,000)	52,067
CartONG	-	13,250	(5,264)	(7,986)	-
Total	55,039	1,229,697	(1,068,204)	(115,643)	100,889

2021:

	<i>Balance at 1 January 2021</i>	Income	Expenditure	Transfers*	<i>Balance at 31 December 2021</i>
	£	£	£	£	£
Institutional funders:					
BHA	92	311,076	(283,670)	(27,497)	
Dutch MFA	-	200,000	(200,000)		-
GFFO	-	490,802	(458,693)	(32,109)	()
FCDO	-	160,000	(160,000)		-
H2H	7,772	-	(7,264)	(508)	()
Projects:					
Calleva Foundation	-	98,000	(77,961)		20,039
Start Network Early Action Project	-	35,000	-		35,000
CartONG	-	16,947	(209)	(16,738)	-
Total	7,864	1,311,824	(1,187,797)	(76,852)	55,039

*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 2022. Transfers are made if allowed under the terms of the grant.

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 December 2022

Name of restricted fund	Description, nature and purposes of the fund
BHA 2017-2021	United States Agency for International Development (USAID) support received through Bureau for Humanitarian Assistance (BHA) grant funding for the programme, "More than words - Improving the impact of GIS products in humanitarian response" and awarded through to September 2021.
BHA 2021-2024	United States Agency for International Development (USAID) support received through Bureau for Humanitarian Assistance (BHA) grant funding for the programme, "Building sector wide capacity for geospatial analysis and other technologies to deepen the impact and effectiveness of humanitarian information management in humanitarian action" and awarded through to September 2024.
GFFO 2021-2022	Grant funding provided by the German Federal Foreign office (GFFO) for the programme "Enhancing timely and effective application of geospatial data and technologies to improve the effectiveness of humanitarian response" and awarded from 01/01/2021 to 31/12/2022
Start Network Early Action Project	Funding provided by 7 corporate members of the Insurance Development Forum (Aon, AXA Group, Axis Capital, Milliman, Swiss Re Foundation, WTW and Zurich) for MapAction to provide data, visualisations, information and implementation support to the Start Network to enable early action in 8 target countries. The project began in November 2021 and will run until September 2023.
CartONG	2022: Funds related to three projects: Support to MSF GIS Centre on Ukraine Crisis Response; Data Analysis and Visualisation Toolkit and Evaluation of Information Management; and a provision of a GIS coordinator on UNICEF OPSCEN project 2021: Funds Received to collaborate with CartONG to provide a Data Analysis and Visualization dashboard to facilitate decision making processes linked to COVID 19 in Mexico for the Mexican Government's Ministry of Education
Calleva Foundation	The Calleva Foundation for MapAction's integrated data package for vaccine micro-planning in South Sudan and Burundi, and working with partners in the COVAX GIS working group.
Renaissance RE	CSR programme Renaissance RE committed to support MapAction's emergency deployments. Funds were used in 2022 on activities carried out for the Ukraine crisis
Dutch MFA	Grant funding provided by the Dutch Government towards the operational budget of the organisation. A decision in November 2018 awarded funds for the period 30 September 2018 until December 2021.
FCDO	Funding received under an accountable grant agreement with the UK Government Foreign, Commonwealth and Development Office (FCDO). The grant is awarded until 31 December 2021 towards the Charity's Emergency Deployments Team (EDT) Programme.
H2H	Funding Received in response to Covid-19, for the support of the 'Global Hub Support Centre'. Grant Awarded 21/5/2020 - 20/1/2021.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2022

20 Analysis of movement in unrestricted and designated funds

2022:

	<i>Balance at 1 January 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 December 2022</i>
	£	£	£	£	£
General fund	605,599	547,822	(576,266)	115,643	692,798
Fixed assets	5,267	-	(5,267)		-
	<u>610,866</u>	<u>547,822</u>	<u>(581,533)</u>	<u>115,643</u>	<u>692,798</u>

2021:

	<i>Balance at 1 January 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 December 2021</i>
	£	£	£	£	£
General fund	515,095	342,151	(328,499)	76,852	605,599
Fixed assets	10,106	-	(4,839)		5,267
	<u>525,201</u>	<u>342,151</u>	<u>(333,338)</u>	<u>76,852</u>	<u>610,866</u>

Income in the note above incorporates gains on investments and expenditure incorporates losses on investments.

21 Analysis of net assets between funds

2022:

	<i>General fund</i>	<i>Designated funds</i>	<i>Restricted funds</i>	<i>Total 2022</i>
	£	£	£	£
Tangible fixed assets	-	-	-	-
Fixed asset investments	213,275	-	-	213,275
Net current assets/(liabilities)	479,523	-	100,889	580,412
Total	<u>692,798</u>	<u>-</u>	<u>100,889</u>	<u>793,687</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2022

2021:

	General fund £	Designated funds £	Restricted funds £	Total 2021 £
Tangible fixed assets		5,267	-	5,267
Fixed asset investments	211,146	-	-	211,146
Net current assets/(liabilities)	394,453	-	55,039	449,492
Total	<u>605,599</u>	<u>5,267</u>	<u>55,039</u>	<u>665,904</u>

22 Operating leases

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

	Property	
	2022 £	2021 £
Less than one year	16,651	19,132
One to five years	18,039	1,388
	<u>34,690</u>	<u>20,520</u>

23 Related party disclosures

There were no related party transactions for the year ended 31 December 2022 (2021: none), other than disclosed in note 11.