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MAPACTION
(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND AUDITED STATEMENTS 2021

"In Guatemala the team went beyond expectations. Support on assessments and reaching back to the UK team for analysis was a very impressive piece of work that was applied to cut off communities".

*Brenda Erikson, Information Management Officer,
Office for the Coordination of Humanitarian Affairs
Regional Office for Latin America and the
Caribbean, Panama*



**MAP
ACTION**

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for the Year Ended 31 December 2021

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Who we are and what do we do

MapAction is a non-profit organisation that believes that applying geographic analysis and data expertise to humanitarian situations can greatly improve outcomes for the people affected by them.

Many geospatial and data analysis professionals want to donate their energy and skills to achieve this and MapAction is the bridge which enables them to do so effectively.

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 expert volunteers, plus a small roster of standby consultants. 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 by teaching and training humanitarian coordinators to use maps and other geospatial products to help them make better decisions. We also 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 from the heart of humanitarian emergencies uniquely positions MapAction to continue improving the impact and effectiveness of humanitarian aid now and in the future.

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.

Message from Nick Moody - Chair of MapAction

It is difficult to reflect on a year past when we are in the midst of so many current emergencies, not least the Covid-19 pandemic and Ukraine. These major crises are shaping our thinking now and will continue to do so. But we must remember just how much change there was in 2021 and make sure we lock in the learning from a most extraordinary year.

As you will see in this report, the adverse winds of the pandemic and economic uncertainty dominated last year's work yet despite that, the permanent staff and volunteers continued to deliver to the charity's purpose at high levels of quality and intensity. They are to be congratulated for that. As you might hope, this meant that the Board could spend time working on the implications of the seismic changes under way in the global humanitarian and development systems, and the strategy required to address them.

These changes start with questions of where decision-making power should sit, particularly in the context of climate change and policy currents concerning climate justice. We are justifiably proud of MapAction's many emergency deployments over the years, but as CoP26 showed, vulnerable countries are increasingly assertive about taking local responsibility for their own humanitarian action and for building resilience. We are clear that the charity needs to support them in doing so.

At the same time, we are seeing increasing convergence between the development and humanitarian sectors, a long overdue change which means that organisations traditionally working within the humanitarian sector are learning to work alongside new partners with different priorities, bringing new opportunities for innovation. This is especially the case for data, which must be sourced, interrogated and deployed in more inventive ways than ever if we are to identify more clearly those in greatest need. Since data is the bedrock of geographical analysis, this means MapAction.

Our vision is for 'A world where no one is left behind where data could have helped'. If you share it, please join us in working towards it, in whatever way you can.

For a relatively small organisation like ours, responding to these changes seems a tall order, but we have the opportunity to bring rare insights through the unique and diverse range of partners that we have, through our experience of being on the ground and through our diverse and highly skilled team. Combining our specialist efforts with others to help them deliver humanitarian benefit is a core capability for the charity, and it's clear that we'll need that if we are to help vulnerable communities build the resilience that is so clearly required.

Consequently, I was very pleased to see MapAction forming new strategic partnerships during the year. To take one example, Start Network is on the leading edge of many of these changes, and MapAction's partnership with this admirable group of front-line NGOs centres not only on local empowerment, but also on using data to get ahead of risk through anticipatory action. The fact of this work being funded by the Insurance Development Forum is also an exciting step, and again demonstrates convergence of interests across sectors.

Growing relationships with several civil society networks is also hugely welcome and exciting. Working more closely with locally based partners in long-term collaborations is essential if we are to see real change in people's lives and we look forward to growing these partnerships in a meeting of equals, standing shoulder to shoulder to build a more resilient world.

Our vision is for a world where no one is left behind when data could have helped. If you share that vision, join us in working towards it, in whatever way you can.

Report from Liz Hughes - Chief Executive

This year has already been deeply marked by the devastating conflict in Ukraine displacing millions of people so quickly and for many, so unexpectedly. But in less visible ways in other parts of the world 2021 was also quite a year for human suffering.

It was a year that will be remembered for different things in different places. Amongst other things it was the second year of Covid-19 still impacting millions who did not have fair access to a vaccine; a year where drought and near famine conditions affected multiple countries at the same time because of a climate change problem created by many of us a long way from these countries; the year of COP 26; and a year where considerable political uncertainty and insecurity around the world continued to impact aid efforts. Millions of people died and suffered.

For a small organisation like MapAction, I sometimes wonder what difference we can possibly make. But I also know that we have the ability to bring our experience, our knowledge and our creativity to provide geographic information and data that can enable humanitarian action around the world. 2021 was a year where we continued to do that, another year when MapAction proved its value time and again.

For MapAction 2021 it was a defining year. On one level we did what we always do - our exceptional team of volunteers, staff and trustees helped out, provided products and services, came up with technical solutions, listened and solved problems. This report will tell you more about that, but this was a defining year for MapAction for a different reason. We continued what we had started in 2021, building on the agility of the organisation to look at how we can use data and geospatial analysis to go beyond response and to work on how to anticipate emergencies and reach those most vulnerable, making more impact with better preparedness and earlier action, and more impact by being clearer who the most vulnerable are.

We started bringing to life our intention to support locally led action, working with civil society organisations to achieve that. We shifted gear on our technical development, automating more predictable data and mapping tasks and practices, ensuring better quality data prepared well in advance of any emergency.

2021 also saw us make real progress on our aim to apply MapAction's capabilities to Anticipatory Action. Consider for a moment why anticipating an emergency and acting early enough to predict its worst effects is better than just responding to one and trying to rebuild everything. If you had known in 2019 what you know now about living through a pandemic, how would you have planned 2020? What decisions might you have made differently?

If we can reliably forecast the more predictable events, how much easier is it to take measured actions, to protect communities, lives and assets and to ensure their sustainability in the path of devastating events. And how much more likely it will be that people will accelerate out of that emergency to resume their daily lives, sooner and in need of less support.

Partnership and donor support were the other two defining elements of MapAction's 2021. We were pleased to renew our agreements with the SouthEast Asian Nations Humanitarian Assistance Centre (AHA), the Caribbean Disaster Emergency Management Agency (CDEMA) and the Centre for Emergency Situations and Disaster Risk Reduction in Kazakhstan. We also forged new agreements with the Insurance Development Forum, the START Network and the Asian Disaster Reduction and Response Network. Other already existing partnerships blossomed, such as that with the Calleva Foundation who supported MapAction

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in multiple and invaluable ways during 2021. It was a good year for envisioning better futures for the world, together.

"The outcome of the partnership with MapAction is a difference in the capacity of AHA Centre and the ASEAN-ERAT. In previous responses, the AHA operations were heavily supported by MapAction. The partnership with MapAction was about transferring knowledge and capacity to the ASEAN-ERAT. It has now got to a point where the ASEAN-ERAT are now able to perform their role supported by MapAction, if necessary. MapAction's direct role throughout the years has shifted from directly responding to enhancing capacities. This is, for me, a very strategic direction".

Arnel Capili, former Deputy Executive Director, AHA Centre

To our supporters I say a heartfelt thank you. 2021 was perhaps the most challenging financial year I can remember for MapAction and there was a moment when it looked as if we might need to take some difficult actions, but some of our wonderful supporters and partners came through when it mattered most.

It is inevitable that as we adapt and evolve what we do to meet the world's humanitarian needs the donors with whom our priorities match will change from time to time as well. Some donor partnerships came to an end in 2021 as their priorities shifted and we thank all the friends we made in those organisations - they helped to make MapAction what it is, and achieve what it has. Of course we are also very grateful for those who remain with us and for the many new friends who have joined us on our mission.

In 2022 we will finalise plans for new activities from 2023 onwards. It is an inspiring future where MapAction will build on these new areas of work as we seek to do more, better.

In MapAction we know that data can lead to knowledge and knowledge is power. And that power can change the world.

2021 – A defining year for MapAction

26

26 disaster response and support activities in
17 countries

30

30 preparedness/anticipatory action activities
with 9 different partners

40

40 automated data collection activities with 40
countries at risk of disaster or conflict

93

11 training activities with 8 partners comprising
93 training days

Using local information in the Haiti earthquake

On the 14th August a major earthquake registering 7.2 magnitude occurred in southern Haiti. The earthquake caused widespread damage especially in the cities of Jérémie and Les Cayes, and affected the departments of Nippes, Grand Anse and Sud, in the Southern peninsula of the country.

Over 800,000 people were affected and an estimated 650,000 people – 40 per cent of the 1.6 million people living in the affected departments – needed emergency humanitarian assistance. The earthquake impacted an already precarious humanitarian situation.

MapAction provided a team of two volunteers with the United Nations Disaster Assessment and Coordination team, supported by volunteers working remotely on assessment and analysis findings. We helped provide a picture of the needs and most affected areas. Through having a team on the ground, one of whom was based in the coordination centre in the most affected region, we were able to work closely with local church organisations supported by Tearfund. They had valuable information from a household survey that was fed back to our Data Scientist. She was able to provide insights into the specific needs of the affected regions.

This in turn helped the UN Assessment and Coordination team identify where markets were working so that people, if provided with cash, could prioritise their needs themselves and make their own purchases. It also helped determine where relief supplies might be needed, helping other relief providers make decisions where to target their assistance.

How we made a difference

Emergency Response

In 2021 we continued to respond to major emergencies around the world, completing 26 response activities. Most of these were carried out remotely but required a MapAction presence in country - St Vincent and Grenadines, Haiti and South Sudan. The work was very different for each response, reflecting the different requirements users of our services and products had. For example, we supported the revision of country plans by UN Humanitarian Country Teams as plans were updated in the light of Covid. Working alongside colleagues in the Global Information Management, Assessment and Analysis Cell on Covid-19, we supported Afghanistan, Cameroon, Chad, Niger, Somalia, South Sudan and Sudan to update their plans to incorporate how they would respond to Covid.

As a separate initiative in South Sudan we developed a tool to manage and use data to plan vaccine delivery and following a visit, are working remotely with colleagues in the government, UN agencies and with national non-government organisations in the county to support its use. This built on a very successful collaboration with afrimapr, CartONG, esri, Humanitarian OpenStreetmap Team, mapbox and OpenMap Development Tanzania to identify the data requirements for vaccine distribution planning with a deliberate focus on countries where the roll out of the vaccine has been slow. We looked at data related to population to enable targeting and logistics data to plan deliveries amongst other areas. The tool is simple to use and does not require a lot of background technical knowledge meaning we can hand it on for each country to those in the country who may require it.

We continued to support our regional partners in response, providing CDEMA and the AHA Centre with support for emergencies occurring within their regions. During the Philippines response to Super Typhoon Rai, we supported both the AHA Centre and the Asia Disaster Reduction and Response Network (ADRRN), a network of national civil society organisations across Asia.

Other civil society initiatives included work with the Arid and Semi Arid Lands Network (ASAL) in East Africa on drought and local organisations in Southern Africa working with Oxfam and its local partners.

"Like to regard MapAction IM products as the standard when it comes to good maps. When MapAction IM products are needed in our own IM products, MapAction provides the kind of calibre which we then try to follow"
Keith Paolo Landicho, Disaster Monitoring and Analysis Officer, AHA Centre

Anticipatory action and preparedness

During 2021 our preparedness work developed through our technical innovation capacity and through new partnerships. With the support of the German Federal Foreign Office, we completed an automation programme that enabled us to identify, improve and automate the use of basic data in 40 countries. Countries were selected based on vulnerability criteria using indices of exposure. This initiative was important for two reasons. First of all, it meant we could respond more quickly to requirements. And by making the data available on open platforms, in our case the Humanitarian Data Exchange, then others could do that too. Secondly, the process of assessing the quality of this

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data, and where necessary improving it, meant we have a better foundation for the analysis we or others then want to apply as more information about a situation is gathered.

Our preparedness programme funded by USAID Bureau for Humanitarian Assistance involved a variety of activities from identifying the value of building a data repository with the Centre for Emergency Situations and Disaster Risk Reduction in Kazakhstan, to carrying out remote simulation exercises in the Caribbean and supporting a mentoring scheme for emergency responders in Asia with the AHA Centre.

We continued to explore how we could use data science in operations and worked with the Predictive Analytics team on this at the UN's Office for the Coordination of Humanitarian Affairs Centre for Humanitarian Data through our seconded Data Scientist.

Other projects included working with the Global Network of Civil Society Organisations for Disaster Reduction, another civil society network with members drawn from 120 countries. GNDR's focus is to advocate for risk-informed development and localisation, alongside capacity strengthening for civil society organisations. Our work involved supporting geospatial analysis to make displacement in urban centres safer. The results of this work carried out by national civil society organisations, were used for advocacy with decision makers on the location of displaced people's sites as well as identifying risks people were facing related to their location. We are now looking at how we might build on this to explore how location analysis in urban settings can enable better targeted assistance.

Through ADRRN, we have been able to realise a dream to work more collaboratively with partners from the contexts we work in. In this case we worked together to develop a community of practice exploring the value of geospatial analysis in partners' work. Partners bring examples of how they are using this analysis and explore and exchange improvements that can be made, lessons learned and new approaches. MapAction is as much a recipient of these lessons and ideas as it is a provider and in many ways it amplifies the way MapAction's own team already work, as a group of peers learning together. It was therefore a great pleasure to sign an agreement with ADRRN. Our intention is to use the partnership to make civil society contributions to response and preparedness work more visible to international actors, as well as to develop ways that data and mapping can be used to enable partner programmes.

Last but by no means least, we finished the year with an agreement with the START network, a network made up of more than 50 humanitarian agencies across five continents, ranging from large international organisations to national NGOs. Their aim is to transform humanitarian action through innovation, fast funding, early action, and locally led action. Our partnership will focus on how data can support anticipatory action - taking action early in order to release funds that can help prepare for and mitigate a disaster. This work is funded by members of the Insurance Development Forum.

Technical Innovation

MapAction is often asked to try out new tools and software designed for emergency response. Sometimes we are able to do that, but many times we are not because the context of an emergency often precludes that. Our approach to innovation has always been based on focusing on the needs of our service users and preparing new applications in advance so there are no surprises in the heat of an emergency. We always want to ensure that what we develop is useful and usable for our service users so in 2021 we were able to commission a Design Thinking consultancy to help us do that more systematically. This work is still in progress, but is already bringing benefit in unpacking the different dynamics that our service users face, particularly in how we can identify obstacles for their work and help amplify positives. We now need to translate that into standardised protocols for assessing and delivering innovative services.

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Alongside the work completed to identify data for 40 countries, MapAction also made progress in establishing a pipeline to process data as well as ensuring we could publish data in such a way that partners could readily use it. This along with the data discovery work (our Rolling Data Scramble) in 40 countries, was strenuous work, involving a huge amount of our volunteer time behind the scenes. We established a partnership with the Heidelberg Institute for GeoInformation Technology to develop a confidence index around OpenStreetMap data - critical data that is used by multiple organisations and sectors as the baseline for analytical mapping. Our aim was to provide qualitative judgements and where required add value to the data.

Our technical work was supported last year by a group established by our Board of Trustees, to explore technical opportunities that we can incorporate into our work. The technical landscape is always changing, yet we still find that very basic practical assistance is often the missing piece that we can add. So we are ready for everything and anything and always focused on our user requirements.

Training and capacity building

2021 saw a significant change in our training work as we resumed programmes of activities that had been put on hold during 2020. Much of this activity continued to be remote but both we and our partners were better able to work within this constraint in 2021, and indeed saw it as an opportunity to roll training out further than otherwise might have happened.

We were pleased to work with the UN Office for the Coordination of Humanitarian Affairs Centre for Humanitarian Data on a series of online modules aimed at humanitarian information officers. This was a considerable piece of work but worthwhile given its reach. It also provided us with some valuable insights into what works with online training and how we need to adapt some of our traditional approaches to ensure training is effective and meets the learning requirements of course participants.

The AHA Centre coaching clinic aimed at humanitarian response personnel involved structured sessions to look at the kind of mapping relevant to emergency response, and how dashboards can provide useful management data amongst other topics. The approach of coaching is one that MapAction personnel are well placed to carry out and one that we hope to repeat in the future.

Our partner in the Caribbean, CDEMA established a new data repository during 2021 with the support of the World Bank and Humanitarian OpenStreetMap team. MapAction provided inputs into this work and also training on its use. This culminated with two very successful simulation exercises held remotely.

Whilst we carried out less training than we have done in other years (with the exception of 2020) the training we have been involved in has been more in depth and focused within a programme of work that is ensuring a much wider use of humanitarian information management in preparedness and response. We were also able to carry out some of our traditional support to training for the UN's International Search and Rescue Advisory Group, the UN's Disaster Assessment and Coordination team, the European Union and the Finnish Civil Contingencies agency.

Evaluation and continuous improvement

Our monitoring and evaluation work went from strength to strength in 2021. We improved our ability to assess the value of our work during a mission, with intended use surveys and with post mission monitoring. In addition we assessed the outcomes of our multi-year grant with USAID's Bureau for Humanitarian Assistance with our Head of Monitoring, Evaluation, Accountability and Learning (MEAL) and two volunteers carrying out stakeholder interviews and completing the analysis together.

The evaluation looked at the four components of the programme - training, remote support, external influence and partnerships. Findings indicated that we formed extremely strong mutually beneficial partnerships with trusted organisations and where we did this, it was easy to adapt activities as needed. Our training was highly valued by our partners, and was a good foundation to build longer term and more complex programme partnerships on. The evaluation found that there was evidence of change in the use of humanitarian information management and specifically geospatial analysis as a result of the programme. Our external influence was visible in some settings but could have been stronger in others. Much of the shortfall on this was in having sufficient personnel to represent MapAction in different fora. Our training, whilst valued, was often of itself insufficient to bring about change, requiring additional accompaniment and support over the longer term. One off trainings were seen to be of limited value, and when entering into a new partnership, the evaluation highlighted the length of time it may take for programmes to be established.

The value of having a stronger MEAL function has meant that we can build other internal 6 month reviews into our 18 month budgeting cycle, bringing learning from the past 6 months into each iteration of the 18 month budget.

Lastly, we introduced a new information capture system for our monitoring data last year which will be used for internal analysis, donor reporting and as a basis for external review in the future.

Over the past year it has been really exciting to see the lessons from MEAL feeding back into the organisation's work and to draw from these, relevant points related to our stakeholders' requirements, our theory of change, and our value to our partners. All of this learning is useful and essential as we consider our next strategy. There are indeed many paths we could take, but having the opportunity to reflect as we are doing through this capacity is helping us steer our course towards the next stage of the organisation's work.

Our plans for 2022 and beyond

2022 will be another important and busy year for MapAction as we already know we will be;

- entering the second year of the grant with the German Federal Foreign Office which has enabled us to transform much of our technical offering amongst other things;
- commencing a new grant with USAID's Bureau for Humanitarian Assistance;
- taking forward our new anticipatory action programme with the Insurance Development Forum and the START network;
- developing new initiatives on urban settings with civil society organisations;
- continuing to work on the roll out of vaccines and development and promotion of the Integrated Humanitarian Data Package.

Our overall programme of work is to maintain an emergency surge capacity to the United Nations and our Regional partners as needed and the associated internal training programme for our volunteers and staff to keep this service capability sharp. We anticipate maintaining a focus on in-person training and meetings but will continue to provide hybrid training to be as inclusive and versatile as possible.

As our work has become more complex and now with the introduction of hybrid responses, we need to update our internal procedures consolidating many new initiatives that we brought in during 2020 and 2021, to respond to Covid. This is a good opportunity to look at how we might further extend and expand our work.

We will relaunch our diversity and environment working groups to ensure that we move forward as an organisation on these two key areas.

By the end of 2022 we will have developed a new strategy which we already expect will be a step change for MapAction, if we are to respond to the enormous need we identify in the world today and also seize the many opportunities we see to enhance humanitarian response using data.

Partnership will continue to be the cornerstone of our work along with a laser focus on the purpose of what we do and the requirements of those we work for.

Fundraising and Communications

MapAction continued to be accompanied by many loyal and committed partners through 2021. Those partners recognise and value the difference that MapAction can make.

Our fundamental model of enabling skilled and willing expert geospatial and data volunteers to apply their abilities in a focused way to humanitarian situations, but also the value of our organisational knowledge and technical capability base, our data provision and our ability as a thought leader are all important in niche areas. For example our work on preparation of data for vaccine distribution, which in turn led to the Integrated Humanitarian Data Package, a product with much wider humanitarian application.

We know how important it is to recognise this support because MapAction is and becomes an ever more technical cause to explain. Our work in the areas of disaster data preparedness and anticipatory action is arguably some of the most impactful we have ever done, but it is also some of the hardest to explain in a few words. Simple analyses of inputs to outcomes, cause to effect are harder than ever to precisely state or visualise.

Our donors are expected to have an unusually sophisticated understanding of humanitarian systems and response. Because of this, the field of potential donors is limited and only a few people are in a position to easily understand what MapAction does, we must cherish those that not only understand but then choose to support the work. In readiness to make engagement with MapAction easier we have in recent years established MapAction USA, a tax recognised 501c3 which saw its first income in 2021 as well as MapAction Netherlands.

On the platform of existing positioning with donors and track record of achievements we will continue to:

- Prioritise humanitarian government donors, who see in most detail the impact of MapAction's contributions, as they have a good view across a wide range of humanitarian activity.
- Increasingly seek out and work with those foundations and philanthropists who understand and value, importance and impact of applied information and data techniques.
- Focus on engaging more corporate partners, as we remain a standard bearer for both the geospatial and increasingly the data sectors in humanitarian response.
- Begin to invest 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.

We will continue to be very disciplined with our fundraising and communications activities and time investments, avoiding pursuing less cost effective channels at the cost of more promising ones.

Communications - The growing complexity of MapAction's activities, and the challenges in describing them simply is also why communications has become an ever more critical part of MapAction's fundraising mix. It is also a vital way for us to attract new partners, volunteers and other supporters.

We continue to explore new ways to get our messages across and 2021 saw us using podcasts, video and talking heads clips as well as the traditional web page and social media posts, media interviews and blogs. This will continue to be an area of experimentation going forwards.

A review of our social media practice and performance suggested that our key channels and approach are correct, whilst identifying several ways we could increase reach and impact. The way people absorb their news and information is changing rapidly and we will work hard to ensure the correct messages are received by the people that need to hear them in a way they will be engaged by. The redesign of the MapAction website was postponed in 2021 but getting this underway as part of an integrated communications strategy will be a critical activity in 2022.

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In summary, we anticipate that whilst we are confident in our record of successfully doing so, securing the income and other resources we require to effectively undertake our mission will continue to be a challenge for us, as it is for many smaller humanitarian organisations. As our work becomes more sophisticated it achieves greater outcomes but becomes more complex and challenging to explain.

That communications challenge is one we are ready to meet and ultimately MapAction still only needs a small fraction of the income many organisations need. Our mission is as timely as it is important and there are many potential donors who have never heard of us or have not looked at us closely. It will be a critical strand of our work in 2022 and beyond to make sure that many more such potential donors not only know MapAction but understand it enough to join us on the mission.

MapAction takes its responsibilities as an ethical fundraiser very seriously. We are a member of the Fundraising Regulator and adhere to its standards. We are pleased to report we had no fundraising complaints in 2021.

People and accountability

MapAction's team of extraordinary people came into their own again in 2021. Despite the difficulties of working remotely - making it hard to sometimes distinguish the day job from volunteering, or the challenges of carrying out work on the ground, 50 of our professional volunteers delivered over 800 people-days throughout the year. Alongside emergency response both remote and on the ground, the team wrote and delivered online training modules for our partners in the Caribbean, supported data discovery activities in 40 countries, developed a tool to support vaccine delivery, represented the organisation at conferences, and helped recruit new staff and volunteers.

During the year we expanded the technical skills we required for the organisation and recruited volunteer data scientists and a data engineer alongside geospatial and software specialists. We increased our volunteer team by 5 people bringing the total to 74 people. We were able to bring the team together in person for the first time since the pandemic was declared in May. In September we held our annual simulation exercise and in December held our Annual General Meeting and Christmas weekend in person. We have continued to run training in hybrid form enabling those with special reasons not to meet in person, the possibility of participating in the training.

We did not make as much progress on diversity as we would have liked but do plan to launch our diversity working group again to restart this work this year much of it impacted last year by the competing priorities of Covid and fundraising.

Our Board of Trustees was also very active with the launch of two sub groups and the continued activities of a third. A Finance and Audit working group was established to give our Finance Director more support in the day to day administration of our finance function whilst a Tech Horizon working group was established to ensure MapAction stays current on new technical opportunities. The Business Model sub-group continued to research new funding models making recommendations to the Board in January this year.

As many organisations are currently experiencing, especially in technical sectors, our staff turnover was higher in 2021 than previously. We believe this to be partly associated with the changes remote working has generated and partly with the process we outlined in the summer of 2021 to make cost savings. Fortunately we were able to cancel this process thanks to the generosity and support of the Calleva Foundation, but inevitably even the outlining of such a process causes change.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2021

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 £1,653,975 (2020: £1,183,103), of which £1,311,824 was restricted (2020: £1,045,310).

During the year, MapAction spent £1,521,150 (2020: £1,116,865) of which £1,187,797 was restricted (2020: £1,013,969). The charity's unrestricted reserves at the end of the reporting period were £605,599 (2020: £515,095). Refer to Statement of Financial Activity on page 26 for more details.

Despite continuing to experience the impact of Covid-19 during 2021, we were able to put back on track much of the work that had been delayed in 2020. However, Covid measures in different countries delayed or prevented deployment in some cases, whilst also increasing the cost of travel arrangements. We were able to provide excellent remote support further embedding our recently evolved hybrid model of remote work combined with work in person for overseas trips, team training and the office team. Overall, this reduced travel costs. It further allowed us to downsize our office footprint with savings to be realised from January 2022.

It was a challenging year for income, we suffered from delays to planned fundraising activity in 2020, with greater uncertainty throughout 2021. Despite this, due to strong financial management we delivered an ambitious programme of activities as intended and ended the year with a small unrestricted surplus. As mentioned in the Chief Executive's Report, there was one period of particular income uncertainty during which a cost saving change process was prepared and outlined to staff. Due to the timely insight and generosity of some of our partners we were able to cancel this change process before making any roles redundant, making a huge difference to our confidence going forwards.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2021

MapAction increased its income by 40%, which saw some exciting new partnerships start and some longer ones grow.

A significant increase of in-kind donations contributed to the income growth in 2021 (10.6% of total income raised in 2021 compared to 1.2% in 2020).

Seven Members of the Insurance Development Forum funded MapAction to initiate a programme with the START Network (a global network of non-government organisations) to use data to trigger early action and the release of funding for preparedness and disaster risk reduction.

MapAction secured its largest ever single grant programme and second multi-year grant from USAID Bureau of Humanitarian Assistance, worth USD 1,978,465 to support regional and national organisations to better prepare for and manage geospatial information for emergencies.

MapAction also secured a further EUR 386,987 increasing our second year funding from the German Federal Foreign Office, which will fund the development of a range of data science and preparation projects work and how we publish data in 2022. The total two year award is EUR 1,224,996

MANY THANKS TO OUR VALUED VOLUNTEERS AND
SUPPORTERS FOR THEIR TIME IN KIND:

- ◆ All our valued volunteers who contributed to all of MapAction's activity in 2021
- ◆ Worshipful Company of Management Consultants (represented by Bob Harris and Malcolm Green) for their consultancy support on our business model
- ◆ Verace (represented by Mark Wilton-Patrick and Adam Patrick) for their consultancy support with our strategy
- ◆ Roger Wedge for his regular donated time and support on our emergency deployments
- ◆ Rhian Cadvan-Jones for her pro-bono HR support
- ◆ Sarah Hilchie for her work on US fundraising
- ◆ Technical software and licences from Google, Microsoft, Salesforce, Slack and more
- ◆ ESRI, our long time supporter, for the software licences and AGOL hosting, which are essential to our charitable work.

As forecast in the 2020 Annual accounts, we anticipated 2021 being a challenging year. Despite that, through successful fundraising, excellent programme design and delivery, strong and growing partnerships, supportive donors and judicious savings on expenditure the MapAction team has delivered another successful year concluding with a surplus of £132,840, of which £90,504 was unrestricted, whilst continuing to deliver significant humanitarian benefit around the globe.

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 2021, the Charity held general funds of £605,599 (2020: £515,095).

With the policy range set between £323,944 and £411,642, based on the 2022 budget, this result was 55% above the higher end of the range.

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 2022 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 2021

Grant-making policy

MapAction does not generally make grants to downstream partners, and in 2021 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 83% of net assets at the year end. 38% of these cash assets are held within an investment portfolio with Caznove 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 2021 (31 December 2020: 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 2021 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 2021, 5 trustees were re-elected. There were no new trustees identified. 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.

MAPACTION

REPORT OF THE TRUSTEES for the Year Ended 31 December 2021

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

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

Remuneration policy

There were no changes to the remuneration policy in 2021. The professional development fund made one 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 2021.

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.

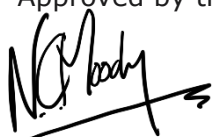
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding 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 2022

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

*appointed 21 April 21

COMPANY SECRETARY

R E Wedge

CHIEF EXECUTIVE

Liz Hughes

REGISTERED OFFICE

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

REGISTERED COMPANY NUMBER

06611408 (England and Wales)

REGISTERED CHARITY NUMBER

1126727

INDEPENDENT AUDITORS

Richard Place Dobson Services Limited
Chartered Accountants
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

SOLICITORS

LGP
Lacemaker House, 5 - 7 Chapel Street
Marlow, Buckinghamshire, SL7 3HN

BANKERS

CAF Bank Ltd
PO Box 289aa, West Malling, Kent
ME19 4TA

HSBC

1 Corn Market, High Wycombe, HP11
2AY

Cazenove Capital

1 London Wall Place London, EC2Y 5AU

Report of the Independent Auditors to the Trustees of MapAction

Opinion

We have audited the financial statements of MapAction (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, cashflow statement and notes to the financial statements, including 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 2021 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 charity 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 trustees' 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 charity'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 trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work

MAPACTION

REPORT OF THE INDEPENDENT AUDITORS for the Year Ended 31 December 2021

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
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

MAPACTION

REPORT OF THE INDEPENDENT AUDITORS for the Year Ended 31 December 2021

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;*

As a result of these procedures, we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Companies Act 2006, Charities Act, Charities SORP, employment and tax law and regulations and data protection regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from internal management. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

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 business rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

Revenue recognition was also identified as a significant risk which could lead to a material mis-statement 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 tests were carried out using a sample basis to ensure all income existed and was included within the correct accounts period and in the correct fund in the accounts. Cut off testing was also performed to ensure grants were recorded in the correct period.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

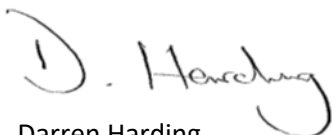
Use of our report

This report is made solely to the charity'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 charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Richard Place Dobson Services Limited

Chartered Accountants

1-7 Station Road
Crawley
West Sussex
RH10 1HT



Darren Harding
Audit Partner
20 April 2022

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 2021

| | Note | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total funds 2021 £ | Total funds 2020 £ |
|---|------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Income from: | | | | | | |
| Donations and legacies | 2 | 338,134 | | 8,000 | 346,134 | 147,222 |
| Charitable activities | 3 | - | | 1,303,824 | 1,303,824 | 1,015,310 |
| Other income | 4 | 4,000 | | - | 4,000 | 16,820 |
| Investments | 5 | 17 | | - | 17 | 3,751 |
| Total income | | 342,151 | | 1,311,824 | 1,653,975 | 1,183,103 |
| Expenditure on: | | | | | | |
| Raising funds | 6 | 75,007 | | 90,768 | 165,775 | 147,259 |
| Charitable activities: | 7 | 253,507 | 4,839 | 1,097,029 | 1,355,375 | 969,606 |
| Total expenditure | | 328,514 | 4,839 | 1,187,797 | 1,521,150 | 1,116,865 |
| Net gains/(losses) on investments | | 15 | - | - | 15 | (6,816) |
| Net income/ (expenditure) for the year | 9 | 13,652 | (4,839) | 124,027 | 132,840 | 59,422 |
| Transfer between funds | 18 | 76,852 | | (76,852) | | - |
| Net movement in funds for the year | | 90,504 | (4,839) | 47,175 | 132,840 | 59,422 |
| Reconciliation of funds | | | | | | |
| Total funds brought forward | | 515,095 | 10,106 | 7,864 | 533,065 | 473,643 |
| Total funds carried forward | | 605,599 | 5,267 | 55,039 | 665,905 | 533,065 |

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 2021

| | Note | 2021 | 2020 |
|--|------|----------------|----------------|
| | | £ | £ |
| Fixed assets | | | |
| Tangible assets | 14 | 5,267 | 10,106 |
| Investments | 15 | 211,146 | 211,257 |
| Total fixed assets | | 216,413 | 221,363 |
| Current assets | | | |
| Debtors | 16 | 271,528 | 142,979 |
| Cash at bank and in hand | | 342,641 | 213,111 |
| Total current assets | | 614,169 | 356,090 |
| Liabilities | | | |
| Creditors: amounts falling due in less than one year | 17 | (164,677) | (44,388) |
| Net current assets | | 449,492 | 311,702 |
| Total assets less current liabilities | | 665,905 | 533,065 |
| Net assets | | 665,905 | 533,065 |
| The funds of the charity: | | | |
| Restricted income funds | 19 | 55,039 | 7,864 |
| Unrestricted income funds | 20 | 610,866 | 525,201 |
| Total charity funds | | 665,905 | 533,065 |

The notes on pages 28 to 49 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 2022 and were signed on their behalf by:



Nicholas Moody
Chair

MAPACTION

CASHFLOW STATEMENT for the Year Ended 31 December 2021

| | Note | 2021 £ | 2020 £ |
|--|------|-----------------|----------------|
| Cash provided by/(used in) operating activities | 1 | 140,047 | 45,126 |
| <i>Cash flows from investing activities:</i> | | | |
| Purchase of tangible fixed assets | | (10,534) | - |
| Dividends, interest, and rents from investments | | 17 | 3,751 |
| Gross sale of investments | | - | 211,417 |
| Gross purchase of investments | | - | (211,157) |
| Cash provided by/(used in) investing activities | | (10,517) | 4,011 |
| Increase/(decrease) in cash and cash equivalents in the year | | 129,530 | (49,137) |
| Cash and cash equivalents at the beginning of the year | | 213,111 | 163,974 |
| Change in cash and cash equivalents due to exchange rate | | | |
| Cash and cash equivalents at the end of the year | | 342,641 | 213,111 |

NOTES TO THE CASHFLOW STATEMENT
for the Year Ended 31 December 2021

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

| | 2021 £ | 2020 £ |
|--|-------------------------|-------------------------|
| Net income/(expenditure) for the year | 132,840 | (59,422) |
| Adjustments for: | | |
| Depreciation charge | 15,373 | 10,106 |
| Loss/(profit) on sale of fixed assets | - | - |
| (Gains)/losses on investments | 111 | 6,816 |
| Dividends, interest and rents from investments | (17) | (3,751) |
| Decrease/(increase) in debtors | (128,549) | (21,140) |
| Increase/(decrease) in creditors | 120,289 | (6,327) |
| Net cash provided by/(used in) operating activities | 140,047 | 45,126 |

2 Analysis of changes in net funds

| | At 01.01.2021 £ | Cashflow £ | At 31.12.2020 £ |
|-----------------|----------------------------------|-----------------------------|----------------------------------|
| Net cash | | | |
| Cash at bank | 213,111 | 129,530 | 342,641 |

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2021

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 regular financial review related to the current Covid-19 situation, a strong level of reserves at the end of the reporting period and a number of strong funding proposals for the period 2022 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.

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2021

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.

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2021

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 2021

2 Income from donations and legacies

| | Unrestricted | Restricted | Total 2021 | <i>Unrestricted</i> | <i>Restricted</i> | <i>Total 2020</i> |
|---------------|----------------|--------------|----------------|---------------------|-------------------|-----------------------|
| | £ | £ | £ | £ | £ | £ |
| Donations | 176,120 | 8,000 | 184,120 | 102,401 | 30,000 | 132,401 |
| Gifts in kind | 162,014 | - | 162,014 | 14,821 | - | 14,821 |
| Total | 338,134 | 8,000 | 346,134 | 117,222 | 30,000 | 147,222 |

3 Income from charitable activities

| | 2021 £ | 2020 £ |
|---------------------------------|------------------|------------------|
| FCDO | 160,000 | 86,570 |
| BHA | 311,076 | 219,007 |
| Dutch MFA | 200,000 | 195,000 |
| GFFO | 490,802 | 350,968 |
| H2H | - | 118,099 |
| Government and Institutional | 1,161,878 | 969,644 |
| Calleva Vaccine Rollout project | 90,000 | |
| FCDO C-19 Support project | - | 34,150 |
| Disaster Response | 90,000 | 34,150 |
| IDF | 35,000 | - |
| CartONG | 16,946 | 11,516 |
| Disaster Preparedness | 51,947 | 11,516 |
| Total | 1,303,824 | 1,015,310 |

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

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2021

4 Other income

| | 2021 £ | 2020 £ |
|-------------------------------------|--------------|---------------|
| Volcanic Hazard Mapping Consultancy | 4,000 | 16,820 |
| | <u>4,000</u> | <u>16,820</u> |

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

5 Investment income

| | 2021 £ | 2020 £ |
|--|-----------|--------------|
| Deposit account income and bank interest | 17 | 3,751 |
| | <u>17</u> | <u>3,751</u> |

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

6 Cost of raising funds

| | Unrestricted £ | Restricted £ | 2021 £ | Unrestricted £ | Restricted £ | 2020 £ |
|---------------------|-------------------|-----------------|----------------|-------------------|-----------------|----------------|
| Staff costs | 3,071 | 90,731 | 93,802 | - | 138,306 | 138,306 |
| Fundraising support | 66,038 | - | 66,038 | 7,512 | 9 | 7,521 |
| Marketing | 5,898 | 37 | 5,935 | 1,432 | - | 1,432 |
| | <u>75,007</u> | <u>90,768</u> | <u>165,775</u> | <u>8,944</u> | <u>138,315</u> | <u>147,259</u> |

7a Analysis of expenditure on charitable activities

| | Direct £ | Support £ | Total 2021 £ | Direct £ | Support £ | 2020 £ |
|--------------------------|----------------|----------------|--------------------|----------------|----------------|----------------|
| Restricted expenditure | 843,273 | 253,756 | 1,097,029 | 688,143 | 241,263 | 929,406 |
| Unrestricted expenditure | 73,622 | 184,724 | 258,346 | 27,692 | 12,508 | 40,200 |
| | <u>916,895</u> | <u>438,480</u> | <u>1,355,375</u> | <u>715,834</u> | <u>253,771</u> | <u>969,606</u> |

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2021

7b Analysis of expenditure on charitable activities - continued

| | | Direct costs total | <i>of which: UNR</i> | <i>RES</i> | Attribut able support costs total | <i>of which: UNR</i> | <i>RES</i> | Non- attribu table suppo rt costs | <i>of which: UNR</i> | <i>RES</i> | Total 2021 | Total 2020 |
|-------------------------------------|---|-----------------------------------|------------------------------|----------------|--|--------------------------|----------------|--|------------------------------|------------|-----------------------|-----------------------|
| Disaster Response | £ | 205,271 | 5,306 | 199,965 | 110,209 | 55,404 | 54,805 | | | | 315,480 | 487,448 |
| Disaster Preparedness | £ | 219,844 | 20,047 | 199,797 | 60,333 | 15,482 | 44,851 | | | | 280,177 | 75,186 |
| Capacity Building | £ | 61,060 | (13,650) | 74,710 | 17,220 | 7,085 | 10,135 | | | | 78,280 | 22,877 |
| M&E | £ | 69,413 | 25,546 | 43,867 | 53,321 | 21,219 | 32,102 | | | | 122,734 | 46,495 |
| Technical Innovation & Data Science | £ | 309,175 | 12,187 | 296,988 | 162,608 | 65,465 | 97,143 | | | | 471,783 | 308,819 |
| Development & Research | £ | 52,132 | 24,186 | 27,946 | 26,814 | 12,469 | 14,345 | | | | 78,946 | 41,214 |
| Other support costs | | | | | | | | 7,975 | 7,600 | 375 | 7,975 | (12,433) |
| Total | £ | <u>916,895</u> | <u>73,622</u> | <u>843,273</u> | <u>430,505</u> | <u>177,124</u> | <u>253,381</u> | <u>7,975</u> | <u>7,600</u> | <u>375</u> | <u>1,355,375</u> | <u>969,606</u> |

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2021

7c Analysis of expenditure on charitable activities - continued

| | Disaster Response | Disaster Preparednes s | Capacity Building | M&E | Technic al Innovat ion | Development & Research | Total 2021 £ | Total 2020 £ |
|--------------------------|----------------------|------------------------------|----------------------|----------------|---------------------------------|---------------------------|------------------|-----------------|
| | £ | £ | £ | £ | £ | £ | | |
| Direct cost: | | | | | | | | |
| Direct programme costs | 46,693 | 10,595 | 22,417 | 25,546 | 157,582 | (307) | 262,526 | 99,736 |
| Direct staff costs | 64,861 | 85,587 | 15,805 | 43,867 | 137,843 | 27,946 | 375,909 | 410,717 |
| Direct consultant costs | 93,717 | 123,663 | 22,837 | - | 13,750 | 24,493 | 278,460 | 205,382 |
| Support costs: | | | | | | | | |
| Support staff costs | 26,085 | 33,757 | 6,138 | 19,947 | 59,841 | 7,672 | 153,440 | 74,797 |
| Support consultant costs | 2,145 | 2,775 | 505 | 1,640 | 4,920 | 631 | 12,616 | 7,402 |
| Premises | 25,483 | 7,399 | 3,288 | 9,864 | 30,416 | 5,754 | 82,204 | 69,018 |
| Administration | 13,931 | 4,044 | 1,798 | 5,393 | 16,627 | 3,146 | 44,939 | 60,776 |
| IT | 40,270 | 11,691 | 5,196 | 15,588 | 48,064 | 9,093 | 129,902 | 46,761 |
| Governance costs | 2,295 | 666 | 296 | 889 | 2,740 | 518 | 7,404 | 7,450 |
| Other support costs | | | | | | | 7,975 | (12,433) |
| Total | 315,480 | 280,177 | 78,280 | 122,734 | 471,783 | 78,946 | 1,355,375 | 969,606 |

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2021

8 Analysis of governance costs

| | 2021 £ | 2020 £ |
|-------------------------------------|--------------|--------------|
| Trustee business, meetings & travel | 204 | 550 |
| Auditors remuneration | 7,200 | 6,900 |
| | <u>7,404</u> | <u>7,450</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): | 2021 £ | 2020 £ |
| Depreciation | 15,373 | 10,106 |
| Operating lease rentals on property | 55,706 | 50,407 |
| Foreign exchange gains/losses | 147 | (12,433) |
| Auditor's remuneration - audit fees | 6,900 | 6,600 |
| Auditor's remuneration - taxation services | 300 | 300 |

10 Staff costs

Staff costs during the year were as follows:

| | 2021 £ | 2020 £ |
|-----------------------|----------------|----------------|
| Wages and salaries | 546,754 | 542,108 |
| Social security costs | 61,052 | 67,880 |
| Pension costs | 15,345 | 13,832 |
| Consultant costs | 353,094 | 212,784 |
| | <u>976,245</u> | <u>836,604</u> |

Allocated as follows:

| | | |
|-----------------------|----------------|----------------|
| Cost of raising funds | 155,822 | 138,306 |
| Charitable activities | 820,423 | 698,298 |
| | <u>976,245</u> | <u>836,604</u> |

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2021

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

| | 2021 | 2020 |
|-------------------|------|------|
| £60,001 - £70,000 | 1 | - |
| £70,001 - £80,000 | - | 1 |

The number of staff employed during the period, excluding consultants, was 22 (2020: 22). The average full time equivalent for 2021 was 14.1 (2020: 15.1)

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and members of the Senior Management Team. The total employee benefits of the key management personnel of the charity were £261,395 (2020: £251,420).

11 Trustee remuneration and expenses, and related party transactions

There were no Trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the prior year.

During the year consultancy fees totalling £1,470 (2020: £0) were paid to 55 North Consulting, the consulting firm employing Anne-Marie Frankland for a Calleva Foundation's funded IHDP Covax response mission in South Sudan. Anne-Marie Frankland is a Trustee of the Charity for which she is not paid and a volunteer for the Charity, for which she is also not paid.

2 trustees received reimbursed travel and subsistence expenses during the year of £3,819 (2020: 1 Trustee, £488). £3,244 of this total related to being deployed on emergency or planned missions in Haiti and South Sudan.

Aggregate donations from Trustees were £628 (2020: £452).

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.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2021

13. Comparative financial statements for 2020

Statement of Financial Activity 2020

| | Note | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total funds 2020 £ |
|--|------|----------------------------|--------------------------|--------------------------|--------------------------|
| Income from: | | | | | |
| Donations and legacies | 2 | 117,222 | | 30,000 | 147,222 |
| Charitable activities | 3 | - | | 1,015,310 | 1,015,310 |
| Other trading activities | 4 | 16,820 | | - | 16,820 |
| Investments | 5 | 3,751 | | - | 3,751 |
| Total income | | 137,793 | | 1,045,310 | 1,183,103 |
| Expenditure on: | | | | | |
| Raising funds | 6 | 8,944 | | 138,315 | 147,259 |
| Charitable activities: | 7 | 83,846 | 10,106 | 875,654 | 969,606 |
| Total expenditure | | 92,790 | 10,106 | 1,013,969 | 1,116,865 |
| Net income/(expenditure) before net gains/(losses) on investments | | 45,003 | (10,106) | 31,341 | 66,238 |
| Net gains/(losses) on investments | | (6,816) | | | (6,816) |
| Net income/(expenditure) for the year | 9 | 38,187 | (10,106) | 31,341 | 59,422 |
| Transfer between funds | 18 | 53,017 | 53,752 | | (53,752) |
| Net movement in funds for the year | | 91,939 | (10,106) | (22,411) | 59,422 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 423,156 | 20,212 | 30,275 | 473,643 |
| Total funds carried forward | | 515,095 | 10,106 | 7,864 | 533,065 |

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2021

13. Comparatives tables for 2020 - continued
Analysis of expenditure on charitable activities - continued

| Mission days allocation | Direct costs total | | of which: | | Attributable support costs total | of which: | | Non-attributable support costs | of which: | | Total | Total 2019 |
|-------------------------|--------------------|---------|-----------|---------|----------------------------------|-----------|---------|--------------------------------|-----------|-------|----------|------------|
| | | | UNR | RES | | UNR | RES | | UNR | RES | | |
| Disaster Response | £ | 370,318 | 18,459 | 351,859 | 117,130 | 10,898 | 106,232 | | | | 487,448 | 260,579 |
| Disaster Preparedness | £ | 59,214 | 3,312 | 55,902 | 15,972 | 1,486 | 14,486 | | | | 75,186 | 255,469 |
| Capacity Building | £ | 20,215 | 258 | 19,957 | 2,662 | 248 | 2,414 | | | | 22,878 | 187,163 |
| M&E | £ | 30,523 | 320 | 30,202 | 15,972 | 1,486 | 14,486 | | | | 46,495 | 104,430 |
| Technical Innovation | £ | 204,999 | 3,917 | 201,081 | 103,820 | 9,659 | 94,161 | | | | 308,818 | 135,407 |
| Development & Research | £ | 30,566 | 1,425 | 29,141 | 10,648 | 991 | 9,657 | | | | 41,214 | 104,821 |
| Other support costs | | | | | | | | (12,433) | (12,258) | (174) | (12,433) | 7,025 |
| Total 2020 | £ | 715,834 | 27,692 | 688,143 | 266,204 | 24,767 | 241,437 | (12,433) | (12,258) | (174) | 969,606 | 1,054,895 |

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2021

13. Comparatives tables for 2020 - continued
Analysis of expenditure on charitable activities - continued

| | Disaster Response | Disaster Preparedness | Capacity Building | M&E | Technical Innovation | Development & Research | Total 2020 | Total 2019 |
|--------------------------|------------------------------|----------------------------------|------------------------------|----------------|---------------------------------|---------------------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Direct cost: | | | | | | | | |
| Direct programme costs | 23,246 | 6,749 | 16,180 | 8,575 | 42,642 | 2,343 | 99,736 | 291,300 |
| Direct staff costs | 170,444 | 25,765 | 1,982 | 21,948 | 162,356 | 28,222 | 410,717 | 271,394 |
| Direct consultant costs | 176,628 | 26,700 | 2,054 | - | - | - | 205,382 | 109,137 |
| Support staff costs | 32,911 | 4,488 | 748 | 4,488 | 29,171 | 2,992 | 74,797 | 169,980 |
| Support consultant costs | 3,257 | 444 | 74 | 444 | 2,887 | 296 | 7,402 | 15,520 |
| Premises | 30,368 | 4,141 | 690 | 4,141 | 26,917 | 2,761 | 69,018 | 101,576 |
| Administration | 26,742 | 3,647 | 608 | 3,647 | 23,703 | 2,431 | 60,776 | 47,302 |
| IT | 20,575 | 2,806 | 468 | 2,806 | 18,237 | 1,870 | 46,761 | 32,978 |
| Governance costs | 3,278 | 447 | 75 | 447 | 2,906 | 298 | 7,450 | 8,683 |
| Other support costs | | | | | | | (12,433) | 7,025 |
| Total | 487,448 | 75,186 | 22,878 | 46,495 | 308,818 | 41,214 | 969,606 | 1,054,895 |
| <i>Total 2020</i> | <i>260,579</i> | <i>255,469</i> | <i>187,163</i> | <i>104,430</i> | <i>135,407</i> | <i>104,821</i> | <i>1,054,895</i> | |

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2021

14 Fixed assets: tangible assets

| Cost | Leasehold improvements £ | Total £ |
|-----------------------|-----------------------------|---------------|
| At 1 January 2021 | 30,318 | 30,318 |
| Additions | 10,534 | 10,534 |
| Disposals | - | - |
| At 31 December 2021 | <u>40,852</u> | <u>40,852</u> |
| Depreciation | | |
| At 1 January 2021 | 20,212 | 20,212 |
| Charge for the year | 15,373 | 15,373 |
| Disposals | - | - |
| At 31 December 2021 | <u>35,585</u> | <u>35,585</u> |
| Net book value | | |
| At 31 December 2021 | <u>5,267</u> | <u>5,267</u> |
| At 31 December 2020 | <u>10,106</u> | <u>10,106</u> |

15 Investments

| | 2021 £ | 2021 £ | 2021 £ | 2020 £ |
|---|-------------------------------------|------------------------|----------------|----------------|
| | <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 | 211,157 | 211,257 | 218,833 |
| Revaluations | | 15 | 15 | (6816) |
| Bank fees | | (126) | (126) | (260) |
| Market value at the end of the year | <u>100</u> | <u>211,046</u> | <u>211,146</u> | <u>211,257</u> |
| Investments at fair value comprised: | 2021 £ | 2020 £ | | |
| Equities | 100 | 100 | | |
| Cash held within the cash investment fund | 211,046 | 211,157 | | |
| | <u>211,146</u> | <u>211,257</u> | | |

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2021

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 | 31.12.21 £ | 31.12.20 £ |
|--------------------------------|--------------|---------------|---------------|
| Ordinary | 100 | | |
| Aggregate capital and reserves | | 100 | 100 |

16 Debtors

| | 2021 £ | 2020 £ |
|--------------------------------|-----------|-----------|
| Trade debtors | 64,832 | - |
| Other debtors | - | - |
| Prepayments and accrued income | 192,769 | 129,052 |
| Rent deposit | 13,927 | 13,927 |
| | 271,528 | 142,979 |

17 Creditors: amounts falling due within one year

| | 2021 £ | 2020 £ |
|------------------------------------|-----------|-----------|
| Trade creditors | 56,653 | 14,948 |
| Other creditors and accruals | 13,148 | 11,328 |
| Deferred income | 82,000 | - |
| Taxation and social security costs | 12,876 | 18,112 |
| | 164,677 | 44,388 |

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2021

18 Deferred income

| | As at 1 January 2021 £ | Grant received £ | Released in year £ | As at 31 December 2021 £ |
|---|---------------------------------|------------------------|--------------------------|-----------------------------------|
| Start Network Early Action Project | | 70,000 | | 70,000 |
| Volcanic Hazard Mapping Consultancy | | 12,000 | | 12,000 |
| | - | 82,000 | - | 82,000 |
| | | | | |
| | | 2021 £ | 2020 £ | |
| Deferred grant brought forward | | - | - | |
| Grant received | | 70,000 | | |
| Other income received | | 12,000 | | |
| Released to income from charitable activities | | | - | |
| | | | | |
| Deferred income carried forward | | 82,000 | - | |

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2021

19 Analysis of movements in restricted funds

2021:

| | Balance at 1 January 2021 | Income | Expenditure | Transfers* | As at 31 December 2021 |
|--------------------------------------|---------------------------------|------------------|--------------------|-----------------|------------------------------|
| | £ | £ | £ | £ | £ |
| <i>Institutional funders:</i> | | | | | |
| BHA | 92 | 311,076 | (283,670) | (27,498) | |
| Dutch MFA | - | 200,000 | (200,000) | | - |
| GFFO | - | 490,802 | (458,693) | (32,109) | - |
| FCDO | - | 160,000 | (160,000) | | - |
| H2H | 7,772 | - | (7,264) | (508) | - |
| <i>Projects:</i> | | | | | |
| Calleva Foundation | - | 98,000 | (77,961) | | 20,039 |
| Start Network | - | 35,000 | - | | 35,000 |
| CartONG | - | 16,946 | (209) | (16,737) | - |
| Total | 7,864 | 1,311,824 | (1,187,797) | (76,852) | 55,039 |

2020:

| | Balance at 1 January 2020 | Income | Expenditure | Transfers* | As at 31 December 2020 |
|------------------------------|---------------------------------|------------------|--------------------|-----------------|------------------------------|
| | £ | £ | £ | £ | £ |
| BHA | (2,095) | 219,007 | (199,619) | (17,201) | 92 |
| Dutch MFA | - | 195,000 | (195,000) | | - |
| GFFO | 11,221 | 350,968 | (341,318) | (20,871) | - |
| FCDO | - | 86,570 | (86,578) | 8 | - |
| FCDO C-19 Support project | - | 34,150 | (23,836) | (10,314) | - |
| H2H | - | 118,099 | (103,109) | (7,218) | 7,772 |
| Calleva Foundation | - | 30,000 | (30,000) | | - |
| UNICEF 2019 project | 21,149 | - | (22,993) | 1,844 | - |
| CartONG | | 11,516 | (11,516) | | - |
| Total | 30,275 | 1,045,310 | (1,013,969) | (53,752) | 7,864 |

*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 2021. Transfers are made if allowed under the terms of the grant.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2021

| 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. |
| CartONG | 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 2020: Funds Received to collaborate with CartONG to provide services for UNICEF in relation to remote response work connected to Covid 19 Pandemic. |
| Calleva Foundation | 2021: The Calleva Foundation for MapAction's COVID-19 response, by developing an integrated data package for vaccine micro-planning in South Sudan, and working with partners in the COVAX GIS working group. 2020: Donations made by the trustees of The Calleva Foundation in response to COVID 19 appeal to support the set up and work of the Help Centre. " |
| 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. |
| FCDO C-19 Support project | MapAction were asked to provide a secondment on a consultancy basis to deliver humanitarian advice, analysis, information management services and support to Humanitarian Advisers in order to guide the Foreign, Commonwealth and Development Office (FCDO) humanitarian response to COVID 19. |
| GFFO | 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 |

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2021

| | |
|---|---|
| GFFO | Grant funding provided by the German Federal Foreign office (GFFO) for the programme "Improving Mapping and Geospatial Analysis for First Phase Emergency Response, Preparedness and Local Capacity Building" and awarded from 31/07/2019 to 31/12/2020 |
| 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. |
| Start Network Early Action Project | Funding 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. |
| UNICEF 2019 Project | Funds received to collaborate with UNICEF Guyana and provide, "Information Management Surge Support in Response to the Venezuelan Migrant Crisis". |

20 Analysis of movement in unrestricted and designated funds

2021:

| | Balance at 1 January 2021 | Income | Expenditure | Transfers | As at 31 December 2021 |
|--------------|---------------------------------|----------------|------------------|---------------|------------------------------|
| | £ | £ | £ | £ | £ |
| 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> |

2020:

| | Balance at 1 January 2020 | Income | Expenditure | Transfers | As at 31 December 2020 |
|--------------|---------------------------------|----------------|------------------|---------------|------------------------------|
| | £ | £ | £ | £ | £ |
| General fund | 423,156 | 137,793 | (99,606) | 53,752 | 515,095 |
| Office move | 20,212 | - | (10,106) | | 10,106 |
| | <u>443,368</u> | <u>137,793</u> | <u>(109,712)</u> | <u>53,752</u> | <u>525,201</u> |

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

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 December 2021

21 Analysis of net assets between funds

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 | 605,599 | 5,267 | 55,039 | 665,904 |

2020:

| | General fund £ | Designated funds £ | Restricted funds £ | Total 2020 £ |
|----------------------------------|----------------------|--------------------------|--------------------------|--------------------|
| Tangible fixed assets | | 10,106 | - | 10,106 |
| Fixed asset investments | 211,257 | - | - | 211,257 |
| Net current assets/(liabilities) | 303,838 | - | 7,864 | 311,702 |
| Total | 515,095 | 10,106 | 7,864 | 533,065 |

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 | |
|--------------------|-----------|-----------|
| | 2021 £ | 2020 £ |
| Less than one year | 19,132 | 46,422 |
| One to five years | 1,388 | 3,869 |
| | 20,520 | 50,291 |

23 Related party disclosures

There were no related party transactions for the year ended 31 December 2021 (2020: none), other than disclosed in note 11.