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06611408 (England and Wales)

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**MAPACTION**  
(A COMPANY LIMITED BY GUARANTEE)

## **ANNUAL REPORT AND AUDITED STATEMENTS 2023**

*"MapAction's work helped increase the understanding of the humanitarian situation using the limited data available, as well as contributing...in the shaping of a common and clear situational picture.*

*This has helped the effective delivery of humanitarian aid by several humanitarian actors and decision makers."*

**Antonio E. Miranda Melgar, IM**  
**Officer, UN OCHA Peru flood response**  
**2023.**



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for the Year Ended 31 December 2023

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## Who we are and what do we do

MapAction is a non-profit organisation, using geospatial methods, technologies and analysis and data expertise to greatly improve outcomes for people affected by, or at risk from, humanitarian crises. Geospatial methods benefit decision making in most areas of business, and the humanitarian sector needs this.

We collaborate globally with partners of all sizes. We strive to ensure that all involved in disaster management and disaster risk reduction have access to modern information and analysis methods, and the skills needed to use them effectively, to save lives and alleviate suffering.

2023 was a springboard for MapAction as we moved to apply the skills and knowledge we have gained in emergency response across *the whole Disaster Risk Reduction spectrum*. Starting with Preparedness Training, Anticipatory Action, Final Mile Health Programmes, and Risk Modelling we are now ready and willing to apply our organisational skills and knowledge wherever it is likely we can make significant positive impact. This remains dependent as ever on securing adequate funds to ensure MapAction remains able to meet its commitments.

### How do we work?

We have a dynamic, highly skilled volunteer pool of 100 specialists together with a much smaller staff of dedicated professionals. Together we offer exceptional expertise across geospatial and data science, drawing people working at the forefront of their technical fields to apply their specialist skills to humanitarian decision making.

Combining the passion of volunteerism with the rigour and reliability of professional humanitarian 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.

Always seeking improvement, we tirelessly innovate to ensure the data, maps and information tools that are essential in humanitarian crises are made available as quickly as possible.

When major emergencies do happen, we still provide rapid surge support, enabling partners to make sense of chaotic and rapidly evolving situations and coordinate the most effective response.

Our combination of wide-ranging expertise in geospatial information and data analysis, allied with knowledge and experience, hard earned from the heart of over 100 humanitarian emergencies, uniquely positions MapAction. We are committed to improving the impact and effectiveness of humanitarian aid now and in a future where such improvements are going to be ever more vital.

**MapAction - putting humanitarian data on the map since 2002.**

## Message from Nick Moody - Chair of MapAction

A rewarding aspect of working with MapAction is that nobody ever questions why we do what we do. The value of information in driving humanitarian benefit has been proven many times over, not least by our talented volunteers, dedicated staff and the partners we support in crisis-affected countries. Instead, debate rightly centres on how we operate, to be confident that we are delivering the greatest possible benefit in the vulnerable communities we aim to serve.

As reported last year, we took a long hard look at this in developing our 2023-28 strategy. We committed to help partners get ahead of crises through preparedness and anticipatory action, to improve how we harness new technology and data sources, and to conduct our work through a more inclusive, locally-led model. We also committed to grow, so that we could do these things while maintaining the emergency response capability that is at MapAction's core.

It was pleasing to see how throughout 2023 our volunteers and staff really drove this change. We strengthened capability in multiple NGOs, civil society organisations and disaster management authorities in South Asia and across Africa, as they all strive to get ahead of their risk. We also made progress in information support for 'last mile' roll-out of vaccinations in Africa, an important step towards a stronger programme in health. At the same time we responded to crises when needed, not least the catastrophic earthquake in Türkiye and Syria.

And we have grown. Growth is not an end in itself, but thanks to the vision and commitment of our funders, we are delivering record output through the strongest volunteer and staff setup we have ever had. At a recent training event a few of us were struck by just how many new faces there are across the charity, and that includes of course our new Chief Executive,

Colin Rogers. We were all sad to say goodbye to Liz Hughes OBE after her leadership of the charity for half of its lifetime, but the trustees were very glad to find in Colin an exceptional blend of operational experience in emergency response, understanding of the volunteer model, and commitment to the principles underlying the strategy.

The picture is not all rosy, of course. Funding challenges never go away. We need constantly to communicate our strategy and services to our partners in new and compelling ways. In a relentlessly changing world (think climate change, conflict, health threats, new technology...) the Board and executive team must pay more attention than ever to risk management and our duties of care.

In 2023 we chose to invest some of our reserves to meet these challenges and, happily, to recruit a large intake of very impressive new volunteers. So many new people are being asked to grow our capability and cherish our culture, and they seem to be more than capable of doing both.

As ever, the trustees and I are as grateful to current and former supporters of all kinds, as we are to MapAction's people – the volunteers and staff who give their all to make this unique charity what it is.



Nick Moody  
Chair of Trustees  
May 2024

## Report from Colin Rogers Chief Executive

2023 saw unprecedented levels of humanitarian need globally with 339 million people in need and humanitarian agencies focussing assistance on 230 million people.

What do these figures mean in reality? **One out of every 23 people needs humanitarian assistance!**

These are the highest figures and funding requirements on record. The impact of COVID-19, conflict and climate change have led to unprecedented levels of suffering.

This huge scale of humanitarian need requires us to think and work differently. We must develop new approaches and strengthen existing ways of working. All aspects of humanitarian work are reliant on data and good analysis. We know that strong geospatial and data analytics is critical in supporting difficult decision making and can help save lives and reduce suffering. As a leading agency working in the geospatial and data space we are well positioned to promote the better use and integration of data into humanitarian work. We have consistently demonstrated the importance of this through our work over the last 20 years. As CEO I look to the future and am committed to strengthening humanitarian work globally through promoting the better use of data.

Against this backdrop we developed our new strategy which develops our offer of service across the entire spectrum of humanitarian programming, particularly Anticipatory Action, Health, Innovation, Emergency Response, and Policy & Advocacy.

In 2023 we started the delivery of two major new programmes in line with the updated strategy: the Reach the Unreached Programme (Health) and the Anticipatory Action Programme. For the first time we had two significant, long-term work streams that were not emergency response focussed.

We have faced a year of change, hiring additional staff to support delivery of new programming. We also saw a turnover in staff. The last quarter of the year was focussed on supporting new starters into their roles, and ensuring we have a strong foundation in place to build on in the coming years and to ensure we reach our new strategic objectives.

2023 saw us sharpen our focus on putting MapAction's skills and resources in the hands of locally-led humanitarian actors. Building on some mature relationships with local organisations and national disaster management agencies, we recognise that this is a journey with far still to go. Supporting locally-humanitarian programming enables us to capitalise on global geospatial and data science expertise, expanding our pool of volunteers and ensuring we always seek to have maximum impact.

I would like to take the opportunity to thank our volunteers, staff, trustees, patron, supporters and partners for all the hard work and support over the course of the year. It is through their dedication and commitment that we have continued to build our impact and initiate work in key areas that will have a positive impact on communities at risk of, and affected by, humanitarian crises.

Colin Rogers  
May 2024

## Progressing towards our Strategic Objectives

We are aiming for two outcomes in our new strategy, to reach our vision of leaving no one behind when data could have helped:

1. We will reduce vulnerability to climate change and conflict, through better analysis of who is vulnerable and why. We will work with our partners to transform and mainstream the use of data to identify and assist vulnerable groups.
2. We will enhance decision-making at all points in the Disaster Risk Reduction spectrum, to make humanitarian interventions more effective. This will ensure resources have the greatest impact and ultimately reach those who need them most, at every stage of the humanitarian cycle; from planning, early action and risk reduction to emergency response and ensuring a quicker and more sustainable recovery.

To do this, we will build and strengthen networks of organisations, government bodies and communities of interest at all levels of society that use and contribute to geospatial information. Together, we will improve our knowledge of what works, making sure this is reflected in global policy and practice.

## Value proposition

We inform life-saving humanitarian action and work with partnership to help others do the same.

By training a broad community of technical specialists in how to support humanitarian organisations, we can connect our partners to a unique range of expertise.

We collaborate with others to create innovative, effective solutions using geospatial data and information management to anticipate, communicate and respond to humanitarian needs.

## Making a difference with data



### Emergency Response Programme

Our main emergency responses in 2023 are listed below. The Türkiye & Syria earthquake was by far the biggest response in 2023, followed by floods in Libya and Peru. All in-country missions consisted of in-country personnel locating data, prioritising tasks and liaising with partners, supported by extensive teams working remotely.

Remote Support	In-Country Support
Somalia Ghana Morocco Malawi Syria	Democratic Republic Congo (DRC) Libya Peru Türkiye Kosovo

## MAPACTION

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As usual we only deployed where we were confident that our work would be fed into the main decision-making structures, and be effective.

#### *Geospatial Programme*

During 2023 the geospatial team made significant improvements to the core tools and templates we use for consistent data and map production. This saves precious time at the start of an emergency response, so we can focus on early production of key map products. We now hold core prepared data for 48 countries.

With the help of the new volunteers recruited in 2023, we created and published 76 core mapping products (a mix of reference, administrative and baseline population maps). These products are now available for wider use to the humanitarian community and also provide strong foundations for more rapid response at the start of an emergency. Pre-published on our maps and data repository, these have already proved valuable in getting responses such as the Somalia floods off to a great start, freeing up time to immediately build situational products.

#### *Health Programme*

MapAction's health work in 2023 saw a step change from individual projects emerging from our Covid-19 response, towards a larger and more strategic Health Programme.

Applying our skills and knowledge gained in emergency response to challenges in health more widely, helping to improve health coverage, access and efficiency in areas where geospatial data and technical capacity are limited.

In an exciting next step, MapAction started the 'Reach the Unreached' programme in West Africa in 2023, with geospatial partner CartONG. Together we are providing geographic information and mapping services to a major UNICEF project, aiming to deliver routine immunizations to over three million zero-dose and under-immunised children in six west African countries (Cameroon, Chad, Côte d'Ivoire, Guinea, Mali and Nigeria).

#### *Anticipatory Action*

MapAction's Anticipatory Action programme launched in July 2023 and soon got to work on a collaboration with the Philippines Disaster Resilience Foundation delivering 3W (Who, What, Where) reports and capacity-building training.

The programme will collaborate with international organisations and local partners to enable and strengthen their Anticipatory Action work.

Key elements of the programme include Landscape Mapping trips to engage in-country and identify the data challenges that MapAction is best suited to support with. We will identify solutions to unlock these data barriers with methods such as skills development and bespoke digital products. We will also be supporting Risk Modelling work to develop sub-national level Risk Models. These Risk Models aid in identifying the key hazards faced by each region and scoping the vulnerabilities overlaid with areas and demographics that are affected by a lack of coping capacity. This allows the accompanying Anticipatory Action and Disaster Risk Management work to target the areas where Humanitarian needs are most acute, helping to bridge the resource-needs gap with the aid of technical solutions.



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### *Support to Risk-informed Decision Making*

*MapAction is supporting national and local disaster management authorities to reduce and address the multiple risks faced, provide better early warning systems and facilitate risk-informed development. INFORM subnational risk models are an important source of information for anticipatory action, development and preparedness projects. Making sure that the models are high quality, with the best available data and readily maintained, is essential.*

*MapAction began working with the Eswatini National Disaster Management Authority (NDMA) and international partners (UNDP / GIZ) to build a [risk and disaster model for Eswatini](#). Building the risk model involves four technical processes: data collection, data processing, data calibration and data validation. The work was conducted by both staff and volunteers and had its conclusion with a consultation and validation workshop in the country in December 2023.*

*In December 2023, we also kicked-off collaborations with UNICEF to construct a new model for Saint Kitts and Nevis and with OCHA for the Niger model update. Towards the end of 2023, we initiated work with UNICEF Pacific to help develop their Children's Climate Risk Index (CCRI) that provides a comprehensive view of children's exposure and vulnerability to the impacts of climate change.*

*"The addition of MapAction to the INFORM Partnership and specifically their contribution to technical capacity for subnational risk assessment using INFORM Subnational has led to a step change in INFORM's ability to provide technical support for partners across the globe. MapAction brings unique skills and ways of working that allow us to respond more quickly and dynamically to requests for support on subnational risk analysis that is having immediate impact on the availability of risk information at country level. Furthermore, we expect there to be a lasting legacy in terms of risk analysis capacity in governments, multilateral and civil society organisations that will contribute to humanitarian and development planning and crisis preparedness and anticipation." - Andrew Thow, INFORM Global Coordinator at OCHA*

### *MapAction Volunteer Training*

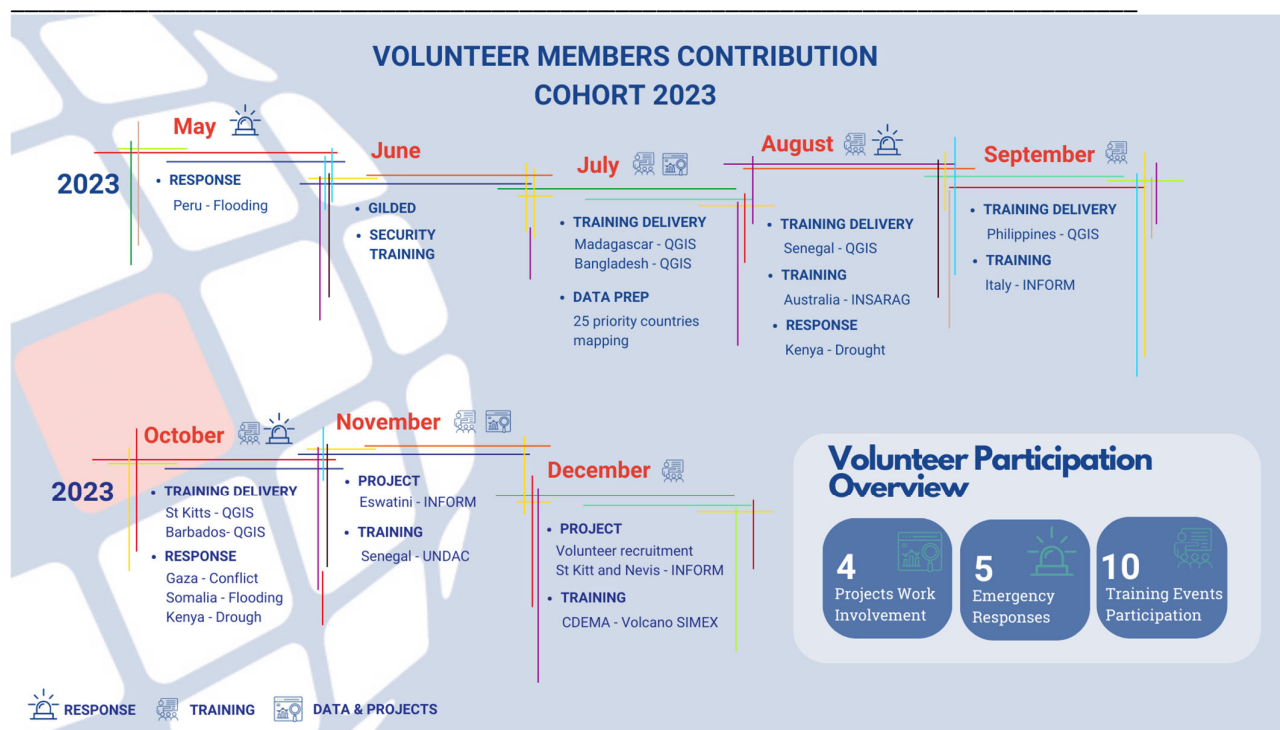
In 2023 MapAction delivered 6 Training Weekends, 4 Development Days, an Induction Training for new volunteers, an Operational Readiness Training and of course our annual simulation exercise.

MapAction's 2023 training programme covered topics, preparing attendees to contribute to our evolving work across emergency response, GIS and GIM training, anticipatory action and disaster preparedness and risk reduction. 10 new volunteers, who joined the organisation in March, were successfully brought on stream.

Examples of the sort of topics that were covered include technical training on Arc Pro and 345W data analysis, presentation of a new flood extent detection tool developed by the MapAction Data Science Lab, presentations from visiting partners sessions on Gender and Safeguarding in humanitarian action, and briefings on recent deployments.

MapAction's annual preparedness exercise 'Gilded' took place in May in Scotland, focusing on a volcanic eruption simulation. In total, 36 volunteers participated in the simulation phase of the exercise, facilitated by a further 5 volunteers and 16 staff. The attendance at this year's exercise represented an almost 100% increase on the previous year's exercise. 97% of participants reported that they were satisfied with the exercise and 80% reported that it significantly increased their confidence in being part of a team for MapAction operations.

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*Infographic - shows contribution from our new volunteers who joined MapAction in 2023*

### Partner Training

A series of training activities were delivered to MapAction partners during 2023. All courses include elements of presentation, live demonstrations, practical exercise, mentoring support and a simulation exercise. Partner training activities included:

Two training events were completed with CESDRR in Uzbekistan and Kazakhstan, aimed at increasing the capacity of officers of the respective Ministries of Emergency Situations in humanitarian and emergency mapping. In Kazakhstan, an advanced level training course was delivered to participants from previous MapAction courses and developed an awareness of the emergency mapping product cycle through exposure to the MapAction Example Product Catalogue (EPC). Over 300 individuals in the region have been trained by MapAction since the beginning of our partnership.

In partnership with CDEMA, four country-level humanitarian mapping courses were delivered in Dominica, Grenada, Barbados and St Kitts for a total of 54 participants. The training aimed at building on the basic training delivered by MapAction previously, and at bringing participants to the next level of data management and problem solving for small emergencies. Targeted participants were primarily from NDMAs and aimed to provide the foundation for a resource of trained personnel to progress to a roster ready training course and sign up to the Rapid Needs Assessment Team (RNAT) and other Regional Response Mechanism teams.

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MapAction worked in partnership with Start Network to build capacity with local partners in Nepal, Bangladesh, Philippines, Zimbabwe, DRC, Senegal and Madagascar. In 2023, MapAction trained approximately 150 people in GIM (over 60% belonging to local level organisations and the remaining 40% representing NGOs and government agencies responsible for AA and DRR).

Finally, MapAction supported the following training events through delivery of workshops as part of a wider training event, or as a participant in simulation exercises.

- ASEAN Emergency Response and Assessment Team (ERAT) Induction - Vietnam
- UNDAC Operational Partners Course - Luxembourg
- INSARAG (International Search and Rescue Advisory Group) ERE (Earthquake Response Exercise) - Australia
- UNDAC Assessment & Analysis (A&A) Cell course - Luxembourg
- UNDAC Induction Course - Senegal

***"Thanking once more the great MapAction team for deploying to support the United Nations OCHA #UNDAC Induction in Senegal. Mapping and supporting humanitarians when needed. Big thanks!" Robert Colombo***  
*Llimona - Head of Unit at UN Office for Coordination of Humanitarian Affairs.*

#### *Data Science Lab*

We created a tool that is able to estimate flood extents during emergencies using radar satellite imagery. The tool was created by two of our data science volunteers and the entire code is open-source and available on GitHub. By the end of the year we started collaborating with 510 (Netherlands Red Cross) on the use of this tool.

Since 2021, MapAction has been collaborating with [HeiGIT](#) (Heidelberg Institute for Geoinformation Technology) to produce tools and workflows that can constitute a resource for MapAction's deployed or remote team members during emergency response. Our first joint project focused on assessing OpenStreetMap data quality. In addition, we have also been working to develop a Proximity Tool to automate road network analysis identifying remote communities and particularly those potentially cut off during an emergency. This tool can also be used for health accessibility analysis (assessing populations not covered by health facilities within a given road distance).

#### *Partnerships*

Supporting partners in their use of data for emergency response and early action remains a key focus for us. We will continue to develop and expand our work in partnership with a broad range of organisations, with an increasing focus on regional and national disaster management authorities, and local civil society organisations.

#### *Regional Disaster Management Agencies*

MapAction has continued nurturing its important partnerships with regional disaster management agencies. Capacity building remains an important part of our programmes as we build awareness of how geospatial data, analysis, visualisation and services can support across the disaster management cycle.

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**Caribbean Disaster Emergency Management Agency (CDEMA)** We attended CDEMA's top level Technical Advisory Committee meeting for the first time: a key opportunity to discuss information management with the heads of so many of the disaster management agencies across the member states and territories.

Training sessions were held in St Kitts and Nevis, Grenada, Dominica and Barbados supporting each disaster management agency develop integrated information management procedures and good practice especially for rapid response, tested in a 1-day hurricane simulation. While in St Kitts an actual tropical storm occurred while trainees were doing their exercises. We were able to refocus attention to provide maps of the real storm for the national disaster coordinator.

**Center for Emergency Situations and Disaster Risk Reduction (CESDRR)**

A similar maturity in training continued in the Central Asia region where our training courses have supported over 300 trainees complete our courses with the Center for Emergency Situations and Disaster Risk Reduction (CESDRR), in Uzbekistan and Kazakhstan. As a result, we have seen an increase in the application of mapping for emergencies this year.

Greater levels of skills and understanding by our partners are now enabling MapAction to support these agencies to address better policy and operational instruments. For CDEMA this has been in working out how better to coordinate their partners' flows of information, with the establishment of an Information Management Working Group made up of a range of IM specialists from United Nations, regional organisations, and NGOs including MapAction.

In Central Asia, as a result of the ongoing engagement. CESDRR now has approval from the various Ministers of Emergency Situations in each country to proceed with sharing of information across member states. Better data availability and quality will allow those with GIS skills to make better and more useful information products going forward, facilitating decision making by senior officials.

**Southern African Development Community (SADC)**

We also started to work more closely in a new region, as the Southern African Development Community (SADC) were able to launch their programme to enhance disaster risk reduction, staff a SADC Humanitarian Operations Centre (SHOC) and plan to build an emergency response team which will include information management capacity. MapAction's experience with different regions is helping to promote good practice and case studies to help those regions and countries initiate work on data analysis and mapping.

**The ASEAN Coordinating Centre for Humanitarian Assistance on disaster management (AHA Centre)**

We continued our long-standing engagement with the AHA Centre.

Four MapAction volunteers supported two existing ASEAN-Emergency Response and Assessment Team (ASEAN-ERAT) training events in Malaysia and Thailand in GIS and IM.

The AHA Centre invited MapAction to support a new team leaders' course in Indonesia that looks to develop the leadership capacity of the ERAT team. The AHA Centre also invited MapAction to the ASEAN Standards and Certification for Experts in Disaster Management (ASCEND) workshop in the Philippines, to contribute specifically on information management in an emergency operations centre. ASCEND is an initiative of the ASEAN Member States (AMS) that provides regionally recognised competency standards and a certification process for disaster management professionals across ASEAN.

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### **Start Network National Partner Support**

MapAction is providing a range of support to local civil society organisations, through national Start Network Partnerships, as part of the Insurance Development Forum funded project. These are bespoke programmes, based upon initial scoping workshops in which local partners say what they need, and MapAction identifies in which ways it can support those needs. Following the scoping meetings programmes of work are planned and delivered. Progress depends on the availability of local partners to accommodate the work, but has picked up momentum over the year. For example, with Start Fund (Nepal), two workshops took place. The first looked at “the art of the possible” of GIS and established user requirements for the project. The second workshop trained 20 Start Network members in the basics of GIS for 4 days in Kathmandu.

### *OCHA Centre for Humanitarian Data*

2023 also saw the continuation of our collaboration with OCHA [Centre for Humanitarian Data](#). Under the new GFFO grant we will be evaluating the quality of drought predictions and creating data pipelines for Anticipatory Action triggers.

### **United Nations initiative on Global Geospatial Information Management (UN-GGIM)**

We have continued our engagement with the United Nations initiative on Global Geospatial Information Management (UN-GGIM), which is the apex intergovernmental mechanism for making joint decisions and setting directions with regard to the production, availability and use of geospatial information within national, regional and global policy frameworks. Building on several years of networking at their annual session in August in New York and being an active member within its Working Group on Geospatial Information and Services for Disasters, MapAction are seen as trusted enablers in disaster risk reduction. At the 13th Session in New York, we sat on a panel on authoritative data usage in emergencies, that good data, whether provided by governments or others, should be the best, most accurate, complete, up to date and trusted. We were amongst many voices adding to this list that it needs to be fit for purpose, timely for usage in the rapidly changing environment of a hurricane or earthquake, evolve to take advantage of new technology and innovation, and that unless it is visible to those who need it most – not just governments but first responders, the surge of international support that comes up, and communities themselves - it is not helping.

In the main session of the meeting at the UN’s Headquarters in New York, was given the floor to emphasise the importance of aligning geospatial policy and direction with that of the Sendai Framework for Disaster Risk Reduction (DRR), the equivalent global policy framework in the field of humanitarian, emergency response and resilience building. Only by aligning these two frameworks more closely, identifying the ways each can support each other and identifying synergies, good case studies where the application of geospatial services have made a difference in DRR and understanding how evolving climate impacts and the nature of humanitarian crises can be matched by innovative geospatial solutions and application of new technology and data sources, can geospatial information policy be truly supportive to fragile populations.

### *Support to the Global Humanitarian Coordination*

Early in 2024 our Head of Geospatial Services joined the team of co-chairs for the Global Information Management Working Group - GIS sub-group. Co-chairing has provided an opportunity for MapAction to be more closely involved in keeping up to date with progress in the sector and to influence priorities for sessions, including opening up opportunities to share our own work with the humanitarian GIS community.

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## Monitoring, Evaluation, Accountability and Learning

During 2023 we have been embedding learning within our approach at MapAction. We have ensured there is a debrief after each deployment/ emergency response mission or project intervention. We have formalised a debrief template to support gathering of lessons. This process also allows individuals to raise issues which are captured on open Confluence pages for transparency.

We also finalised MapAction's Project Management framework with a focus on project planning, continuous learning and documentation. MapAction now has standard Project Management operational and administrative procedures, ensuring that all our projects and programmes follow the same standards and are carefully conceived, planned and implemented. The associated Project Management tools like Risk/Issue and Change logs have been vital in capturing the trends during project implementation and possible learning outcomes which can be applied to future projects.

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

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

## Our plans for 2024 and beyond

During 2024 we will continue to build our programming supporting the wider humanitarian community use data effectively across the DRR Cycle.

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

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

During 2024, we will:

- Develop and strengthen partnerships with networks, governmental and civil society organisations across Africa and Central & South Americas to promote locally led humanitarian information management in emergency response. We will continue to work with our current partners in Asia Pacific, the Caribbean and Central Asia,
- Establish an annual partner consultation and feedback process to ensure we are able to continuously learn from feedback and ensure we align with the Core Humanitarian Standard on Quality & Accountability.
- Continue to develop our work with Start Network and its members through 2024, building on previous work.
- Grow our volunteer pool with a specific focus on volunteers based outside of the UK and EU. An annual volunteer engagement survey will be established ensuring volunteers have a mechanism to provide constructive feedback, and that we provide the support needed.



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- Refine our approach to locally led humanitarian action, supporting local and regional organisations as a priority. An advisory group composed of individuals from disaster affected countries will be established to support our work around locally led humanitarian action.
  - Build our policy and practice work, seeking to influence change within the humanitarian sector.
  - Build our health programme through the development of integrated datasets, a mapping and analysis toolkit, and materials to support in-country capacity and sustainability.
  - Consolidate and document our urban work to share findings with others.
  - Grow our work to secure funding from a broader range of donors, specifically trusts and foundations.
  - Apply our innovation labs to Data Science, Software Development and other challenges exploring ways to work with the corporate sector.
  - Offer Monitoring Evaluation Accountability & Learning (MEAL) as a valuable service to our partners and to document and publish lessons for the sector.
  - Recognizing that there are many new staff, an offsite team building retreat is planned for January 2024.

Our new Strategy, launched in 2023 is a step change for MapAction, requiring changes in our personnel model and an increase of our budget to succeed. These changes will require us: to shift the focus of our work towards proactive projects that enable others to respond; expand our partnerships; and ensure we have volunteers based in countries and regions at risk of disasters to support strengthened speed of response.

## Income and Communications

The array of achievements elsewhere in this report, and the broadening of our offer across the disaster risk reduction spectrum feels a little at odds with the challenges that MapAction faces in finding funds for its work. Surely with so much demand for our work, more funding will follow? It is not so straightforward, and 2023 was a challenging income year. MapAction is particularly sensitive to funding from many of the humanitarian donor governments who are perfectly positioned to appreciate our work becoming unable to fund us as their resources become concentrated towards larger agencies, and often reducing in scale.

In this light it was particularly pleasing for MapAction to sign an agreement with the German Federal Foreign Office, funding exciting developments in support of anticipatory action and disaster response. It was also very welcome to see USAID BHA increase funding to MapAction for 2023/24, in support of our deployable team capability.

Support from governments to specialist humanitarian service providers is on a downward trend. It is a trend that we have been anticipating and working to adapt to. A significant development in this direction was the start of the UNICEF Reach the Unreached project, with MapAction working to provide support for final mile vaccinations in six West African countries. With MapAction providing GIS support in partnership with CartONG, this was an important milestone in MapAction's offer of support to the Health sector. MapAction's health capability emerged from the initial work funded by long term supporters, The Calleva Trust, whose support has been transformative. It is likely that there will be significant further demand for our data and geospatial capabilities.

The UNICEF Reach the Unreached Project was also significant because providing specialist support as a part of larger consortium projects will be a growing element of MapAction's income going forwards, as we proactively offer and seek such partnerships.

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We will also continue our push to increase income from philanthropic sources and corporate partnerships. As a part of that, it was heartening to receive our first significant donations from MapAction USA, who provided funding for work in response to the earthquake in Turkey. The donations to MapAction USA came from the Center for Disaster Philanthropy, and Trimble Foundation. MapAction has now recruited a staff member in the US, to build a wider range of partnerships, with individuals, foundations, and corporates. MapAction USA is a 501(c)(3), wholly independent of MapAction's UK registered entity reporting here. MapAction USA is in regular contact with MapAction UK and sympathetic to its aims, so supporters wishing to support our work can do so via MapAction USA, as long as their board approves such support.

### **Communications**

MapAction has always targeted its limited communications resources - usually less than one full time person - by only focusing on selected target audiences. Primarily the current and prospective operational and funding partners with whom we work. As MapAction seeks to offer its skills and knowledge across the whole range of disaster risk reduction activities, we must also widen and improve the way we communicate that offer, to many more prospective partners. In 2023 we saw several important steps in that direction.

Alongside the regular updates, news releases, and maps, 2023 saw several significant steps: -

- MapAction's first short animated film, explaining the work of the organisation in an accessible new format. More will follow.
- The start of 'rolling live blogs' for higher interest events. This started with the MapAction response to the Turkey/Syria earthquake.
- Unprecedented media coverage of MapAction's annual simulation exercise.
- The start of a series of short video introductions for new staff and volunteers.
- Several collaborative features in external publications and podcasts, to relevant audiences, including radio interviews, an article in the Royal Institute of Chartered Surveyors house magazine, and a Geomob podcast exploring MapAction's decade-long relationship with the [Caribbean Disaster Emergency Management Agency \(CDEMA\)](#)
- The MapAction website underwent a thorough review and revision of content, including a restructuring to ensure content is current and engaging, as a prelude to a more thorough redesign in 2024. 2023 also saw the appointment of a new Head of Communications, Alex Macbeth.

## **People and accountability**

The MapAction team - volunteers and staff - worked amazingly hard and amazingly well in 2023 despite many challenges delivering on many priorities and doing so with the collegial and collaborative spirit we are known for.

We saw considerable movement of personnel in 2023 reflecting the pattern across both charity and technology sectors since Covid-19. As a result, we needed to manage gaps in coverage and some delays to projects. We addressed those gaps, by bringing in volunteer capacity on a paid basis, and using our standby roster of consultants to cover priority projects. Whilst not a long-term solution it does provide much needed flexibility in a difficult labour market. Technical appointments have been especially difficult to make, given the much higher salaries available in the corporate sector, or the better terms and conditions available in the public sector, despite MapAction's family friendly and flexible environment.



REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2023

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A review carried out towards the end of 2022 to identify what additional capacities might be required for the strategy and the optimum structure for the organisation was implemented in 2023. We launched our annual volunteer recruitment round in the latter part of the year, targeting a wider range of roles and successfully recruited inducted 10 new volunteers the induction of which will take place in Q1 2024

We reached a full complement of paid personnel by the end of 2023, with considerable change in the office team. Most notably Liz Hughes stepped down as Chief Executive in September 2023 and Colin Rogers assumed the role. Colin not only brings a wealth of experience in the humanitarian sector but a fresh energy and sense of purpose which has served to reinvigorate the team and put us in a strong position to drive the strategy forward in 2024.

*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.

## Our Partners & Supporters in 2023

### Disaster Management Authorities

- *CDEMA (Caribbean Disaster Emergency Management Agency)*
- *CESDRR (Center for Emergency Situations and Disaster Risk Reduction)*
- *SADC (Southern African Development Community)*
- *AHA Centre (The ASEAN Coordinating Centre for Humanitarian Assistance on disaster management)*
- *Eswatini National Disaster Management Agency*

### Civil Society Networks and Organisations

- *Start Network and national partners in Nepal, Bangladesh, Philippines, Zimbabwe, DRC, Senegal and Madagascar*
- *PDRF (Philippines Disaster Resilience Foundation)*
- *ADRRN (Asian Disaster Reduction and Response Network)*

### Technical Partners

- *INFORM Partnership*
- *CartONG*
- *HOT OSM*
- *Heidelberg Institute for Geoinformation Technology (HeiGIT)*
- *Newcastle University*

### UN Agencies

- *UN OCHA UNDAC (Disaster Assessment & Coordination Team)*
- *UN OCHA CHD (Centre for Humanitarian Data)*
- *UNICEF*
- *WHO (World Health Organisation)*
- *UNGGIM (United Nations Committee of Experts on Global Geospatial Information Management)*
- *UNDP (United Nations Development Programme)*

### Our work was only made possible through our supporters

#### Institutional/Government

USAID BHA (United States Bureau of Humanitarian Assistance)  
German Federal Foreign Office

#### Foundations/ Trusts and Community Organisations

*Calleva Trust*  
*Dulverton Trust*  
*Fulmer Trust*  
*Christadelphian Trust*  
*Hydrographic Society of UK and Ireland - Scotland Branch*  
*Tonbridge Rotary*

**Corporate Funders**

*Insurance Development Forum (IDF)*  
*Swiss Re Foundation*  
*Renaissance Re*

**Corporate In-Kind Support**

*Arup Community Engagement Fund*  
*Leica Systems*  
*RICS (Royal Institute of Chartered Surveyors)*  
*Royal Geographical Society*

## 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 £1,597,472 (2022: £1,777,519), of which £1,159,813 was restricted (2022: £ 1,229,697).

During the year, MapAction spent £1,935,993 (2021: £1,651,992) of which £1,116,175 was restricted (2022: £1,068,204). The charity's unrestricted reserve at the end of the reporting period were £463,330 (2022: £692,798). Refer to Statement of Financial Activity on page 31 for more details.

At the financial year end MapAction had decreased its income by 10%, with our costs growing by 22%. An unrestricted deficit of £229,465 (2022: £87,199) was achieved in the year. A deficit for the year was expected as our GFFO grant came to an end in December 2022 and we were only able to secure a replacement grant in July of 2023. With 2024 looking set to be another challenging year it is imperative that MapAction continue to diversify its funding sources

In the year we continued working on our multi-year USD 2.4M programme from USAID Bureau of Humanitarian Assistance, which supports regional and national organisations to better prepare for and manage geospatial information for emergencies.

Our work with the START Network Early Action Project, funded by 7 corporate members of the Insurance Development Forum [1], progressed well and we will be looking to extend this program with additional funding in 2024. Following the success of our vaccine rollout programme in 2022 completed 2023 we have initiated an exciting project alongside our long-term collaboration partner CartOng and UNICEF entitled 'reach the unreached' the initial phases of a 6 country project in west Africa will commence Q2 2024

In December 2022 we completed our two-year EUR 1,224,996 programme funded by the German Federal Foreign Office. We secured a new 2-year funding pipeline from the (GFFO) in July 2023, which will fund our emergency deployments and the development of a range of data science and data preparation projects through June 2025.

It was another challenging year for Income as we suffered from more delays to planned fundraising activity, mainly related to resourcing issues.

We have made significant talent acquisitions at the end of 2023 which put us on a more secure footing as we enter 2024.

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

## Principal Risks and uncertainties

Key risks identified	Mitigation
Insufficient new funding: uncertainty over future funding and cash flow shortfalls necessitating liquidation of reserves.	<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>We have also invested in growing our income staffing, enabling us to diversify the portfolio and engage with a broader range of funding sources.</p>
Succession planning: loss of key roles may cause disruption and additional costs to secure replacements.	<p>Changes in the management team did occur during the year and a cover plan was put in place. There were vacancies in all departments 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>
Partnership: ability to maintain relevant and successful partnerships to access emergencies.	<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>

## MAPACTION

### REPORT OF THE TRUSTEES for the Year Ended 31 December 2023

<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>
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## 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 2023, the Charity held general funds of £463,330 (2022: £692,795).

With the policy range set between £221,378 and £538,970, based on the 2024 budget, this result is close to the higher end of the range.

In the trustees' view, this level of reserves provides a reasonable level of protection for the charity for the future periods, especially considering the uncertain landscape for fundraising in 2024 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.

### Grant-making policy

MapAction does not generally make grants to downstream partners, and in 2023 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.

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2023

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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 68% of net assets at the year end. 38% of these cash assets are held within an investment portfolio with Cazenove Capital, a wealth management company, but are not invested at present. In line with our Investment Policy - which balances investment return with access to funds to manage cash flow, and therefore stipulates a low to medium risk appetite - and given the impact of Brexit and Covid-19 global pandemic, the Board determined that there was no benefit in re-investing our cash holdings for the time being, to achieve a more stable situation in relation to losses and gains. As there is no benefit to holding this cash portfolio we will likely liquidate this in early 2024

**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 106 at the end of 2023 (31 December 2022: 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 2023 was 106.



REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2023

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**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. 2 Trustees stepped down during the 2023 AGM having served their full time as pre the Memorandum of Association. Two new trustees were both appointed during the same meeting. All biographies are available on the MapAction website [www.mapaction.org](http://www.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 highlight's 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 twice monthly and provides the Board of Trustees with reports against key performance indicators on a quarterly basis.

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

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

In the spring of 2023 MapAction made a cost of living package payment to all staff to help with the ongoing cost of living crisis.

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### **Remuneration policy**

There were no changes to the remuneration policy in 2023.

### **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 2023.

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.

## MAPACTION

### REPORT OF THE TRUSTEES for the Year Ended 31 December 2023

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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:

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

Nicholas Moody

1st May 2024

## Report of the Independent Auditors to the Trustees of MapAction

### Opinion

We have audited the financial statements of MapAction (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

### Other information

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

**REPORT OF THE INDEPENDENT AUDITORS**  
for the Year Ended 31 December 2023

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In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page XX, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

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

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

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

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

## MAPACTION

### REPORT OF THE INDEPENDENT AUDITORS for the Year Ended 31 December 2023

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

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

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

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

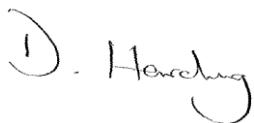
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Richard Place Dobson Services Limited, Statutory Auditor Chartered Accountants**

1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT



Darren Harding  
Audit Partner

Date: 6 August 2024

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

MAPACTION  
REGISTERED COMPANY NUMBER: 06611408  
STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
for the Year Ended 31 December 2023

	Note	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
		£	£	£	£
<b>Income from:</b>					
Donations and legacies	2	436,665	-	436,665	519,594
Charitable activities	3	-	1,159,813	1,159,813	1,229,697
Other income	4	375	-	375	28,019
Investments	5	619	-	619	208
<b>Total income</b>		<b>437,659</b>	<b>1,159,813</b>	<b>1,597,472</b>	<b>1,777,519</b>
<b>Expenditure on:</b>					
Raising funds	6	79,110	15,776	94,886	82,130
Charitable activities:	7	740,708	1,100,399	1,841,107	1,569,862
<b>Total expenditure</b>		<b>819,818</b>	<b>1,116,175</b>	<b>1,935,993</b>	<b>1,651,992</b>
<b>Net income/(expenditure) before net gains/(losses) on investments</b>		(382,159)	43,638	(338,521)	125,527
Net gains/(losses) on investments		8,163	-	8,163	2,255
<b>Net income/(expenditure) for the year</b>	9	<b>(373,996)</b>	<b>43,638</b>	<b>(330,358)</b>	<b>127,782</b>
Transfer between funds	19	144,531	(144,531)	-	-
<b>Net movement in funds for the year</b>		<b>(229,465)</b>	<b>(100,893)</b>	<b>(330,358)</b>	<b>127,782</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		692,795	100,893	793,688	665,905
<b>Total funds carried forward</b>		<b>463,330</b>	<b>-</b>	<b>463,330</b>	<b>793,687</b>

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

MAPACTION  
REGISTERED COMPANY NUMBER: 06611408  
BALANCE SHEET  
at 31 December 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	14	-	-
Investments	15	121,437	213,275
<b>Total fixed assets</b>		<b>121,437</b>	<b>213,275</b>
<b>Current assets</b>			
Debtors	16	308,507	310,637
Cash at bank and in hand		202,599	490,396
<b>Total current assets</b>		<b>511,106</b>	<b>801,033</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	17	(169,213)	(220,621)
<b>Net current assets</b>		<b>341,893</b>	<b>580,412</b>
<b>Total assets less current liabilities</b>		<b>463,330</b>	<b>793,686</b>
Creditors: amounts falling due after more than one year		-	-
<b>Net assets</b>		<b>463,330</b>	<b>793,686</b>
<b>The funds of the charity:</b>			
Restricted income funds		-	100,889
Unrestricted income funds	20	463,330	692,792
<b>Total charity funds</b>		<b>463,330</b>	<b>793,680</b>

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

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

The financial statements were approved and authorised for issue by the trustees on 1<sup>st</sup> of May 2023 and were signed on their behalf by:



Nicholas Moody  
Chair



MAPACTION  
REGISTERED COMPANY NUMBER: 06611408  
CASHFLOW STATEMENT  
for the Year Ended 31 December 2023

	Note	2023 £	2022 £
<b>Cash provided by/(used in) operating activities</b>	<b>1</b>	<b>(388,417)</b>	<b>147,547</b>
<i>Cash flows from investing activities:</i>			
Purchase of tangible fixed assets		-	-
Dividends, interest, and rents from investments		619	208
Gross sale of investments		100,000	-
Gross purchase of investments		-	-
<b>Cash provided by/(used in) investing activities</b>		<b>100,619</b>	<b>208</b>
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		-	-
Cash inflows from new borrowing		-	-
<b>Cash provided by/(used in) financing activities</b>		<b>-</b>	<b>-</b>
Increase/(decrease) in cash and cash equivalents in the year		(287,797)	147,755
Cash and cash equivalents at the beginning of the year		490,396	342,641
Change in cash and cash equivalents due to exchange rate			
<b>Cash and cash equivalents at the end of the year</b>		<b>202,599</b>	<b>490,396</b>

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

	2023 £	2022 £
<b>Net income/(expenditure) for the year</b>	(330,358)	127,782
<b>Adjustments for:</b>		
Depreciation charge	-	5,267
Loss/(profit) on sale of fixed assets	-	-
(Gains)/losses on investments	(8,163)	(2,128)
Dividends, interest and rents from investments	(619)	(208)
Decrease/(increase) in stock		(39,108)
Decrease/(increase) in debtors	2,130	)
Increase/(decrease) in creditors	(51,407)	55,943
<b>Net cash provided by/(used in) operating activities</b>	(388,417)	147,547

**2 Analysis of changes in net funds**

	At 01.01.23 £	Cashflow £	At 31.12.23 £
<b>Net cash</b>			
Cash at bank	490,396	(287,798)	202,599

## **1. Accounting policies**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The registered office address for the Charitable Company is Unit 2, Douglas Court, Seymour Business Park, Station Road, Chinnor, Oxfordshire. OX39 4HA

The accounts are prepared in sterling and all amounts are rounded to the nearest £.

### **Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

With a strong level of reserves at the end of the reporting period and a number of strong funding proposals for the period 2024 onwards, the trustees remain satisfied that there is no material uncertainty about the charitable company's ability to continue as a going concern. This assessment has been made having considered forward forecasts, and in particular the expected future cash flows. In making this assessment, the trustees have considered a period of at least one year from the date of approval of these financial statements.

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

### **Preparation of consolidated financial statements**

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

### **Critical accounting judgements and key sources of estimation uncertainty**

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

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

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

## **1. Accounting policies - CONTINUED**

### **Income**

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

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

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

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

### **Donated services and facilities**

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

As set out in the Trustees' Report, MapAction is fortunate to benefit from volunteer time in other areas of its work. The Directors consider that attempting to attribute monetary values to this assistance in the charity's accounts would involve disproportionate effort whilst contributing little to the interpretation of the accounts and therefore such time has not been recognised within the financial statements though the Directors recognise the valuable contribution such time makes to our work. In accordance with the Charities SORP (FRS 102), general volunteer time is also not recognised; refer to the trustees' annual report for more information about their contribution.

### **Expenditure**

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

### **Raising funds**

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

### **Charitable activities**

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

### **Governance costs**

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

## **1. Accounting policies - CONTINUED**

### **Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### **Allocation and apportionment of costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs are reported on the statement of financial activities after departmental allocations using the mission days basis and staff days' basis.

### **Employee Benefits**

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

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

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

### **Pension costs and other post-retirement benefits**

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

### **Taxation**

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

### **Financial instruments**

The assets and liabilities of the charity all fall under Section 11 of FRS 102, Basic Financial Instruments. Listed investments are measured at fair value through the statement of financial activity, taken as the traded price in an active market. Other financial assets and liabilities are initially measured at transaction price and subsequently amortised using the effective interest method.

### **Tangible fixed assets**

Leasehold improvements are capitalised and depreciated over the period to the first break clause in the lease. All other assets, primarily computers and communication equipment, are fully expended in the year of purchase. Equipment sometimes has to be left in situ or donated to local charities at the end of a deployment.

### **Fixed Asset Investments**

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

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

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

## **1. Accounting policies - CONTINUED**

### **Debtors, Cash at Bank and in hand**

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

### **Creditors and provisions**

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

### **Fund accounting**

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

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

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

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

### **Foreign currencies**

In certain instances, where permitted by the donors, foreign exchange transactions are accounted for on the basis of budgeted rates or the rates effective at the date of the claim. In all other instances, and in particular where the transactions are not funded by grant funding, assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

### **Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership remain with the lessor. Rental charges are charged on a straight-line basis over the term of the lease.

**2 Income from donations and legacies**

	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Donations	363,970	-	363,970	418,474	-	418,474
Gifts in kind	72,695	-	72,695	101,120	-	101,120
<b>Total</b>	<b>436,665</b>	<b>-</b>	<b>436,665</b>	<b>519,594</b>	<b>-</b>	<b>519,594</b>

**3 Income from charitable activities**

	2023 £	2022 £
BHA	716,470	534,907
GFFO	308,503	533,540
Government and Institutional	1,024,973	1,068,447
Calleva Vaccine Rollout project	-	66,000
Renaissance RE Ukraine crisis response	-	15,000
Disaster Response	-	81,000
IDF	87,000	67,000
CartONG	47,840	13,250
Disaster Preparedness	134,840	80,250
<b>Total</b>	<b>1,159,813</b>	<b>1,229,697</b>

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

**4 Other income**

	2023 £	2022 £
Humanitarian Innovation Hub Consultancy	-	16,019
Volcanic Hazard Mapping Consultancy	375	12,000
	<b>375</b>	<b>28,019</b>

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

**5 Investment income**

	2023 £	2022 £
Deposit account income and bank interest	619	208
	<u>619</u>	<u>208</u>

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

**6 Cost of raising funds**

	Unrestricted £	Restricted £	2023 £	Unrestricted £	Restricted £	2022 £
Staff costs	71,909	14,142	86,050	51,300	13,725	65,025
Fundraising support	2,137	-	2,137	11,806	-	11,806
Marketing	5,064	1,634	6,698	5,300	-	5,300
	<u>79,110</u>	<u>15,776</u>	<u>94,886</u>	<u>68,405</u>	<u>13,725</u>	<u>82,130</u>

**7 Analysis of expenditure on charitable activities**

	Direct £	Support £	Total 2023 £	Total 2022 £
Restricted expenditure	945,304	155,095	1,100,399	1,054,479
Unrestricted expenditure	292,600	448,108	740,708	515,383
	<u>1,237,905</u>	<u>603,203</u>	<u>1,841,107</u>	<u>1,569,862</u>



**7 Analysis of expenditure on charitable activities**

SUP costs allocation %'s		18%	14%	18%	8%	30%	12%		
	Cost of raising funds	Disaster Response	Disaster Preparedness	Capacity Building	M&E	Technical Innovation	Development & Research	2023	Total 2022
		£	£	£	£	£	£	£	£
<b>Direct cost:</b>									
Direct programme	8,835	45,327	160,664	106,891	-	8,092	10,113	331,087	327,495
Direct staff costs	86,050	-	-	-	-	-	-	-	432,958
Direct consultant	-	-	-	-	-	-	-	-	348,367
<b>Support costs:</b>									
Support staff costs		-	-	-	-	-	-	-	203,756
Support consultant		-	-	-	-	-	-	-	20,360
Premises		6,120	4,760	6,120	2,720	10,200	4,080	33,999	32,519
Administration		19,489	15,158	19,489	8,662	32,482	12,993	108,272	51,140
IT		28,330	22,035	28,330	12,591	47,217	18,887	157,390	129,584
Governance costs		2,054	1,598	2,054	913	3,424	1,369	11,412	7,836
Other support costs		-	-	-	-	-	-	40,216	15,846
<b>Total</b>	<b>94,886</b>	<b>101,320</b>	<b>204,215</b>	<b>162,884</b>	<b>24,886</b>	<b>101,413</b>	<b>47,442</b>	<b>682,375</b>	<b>1,569,862</b>
<i>Total 2022</i>	<i>82,130</i>	<i>507,623</i>	<i>245,016</i>	<i>162,991</i>	<i>133,716</i>	<i>437,881</i>	<i>66,788</i>	<i>1,554,015</i>	<i>(1,158,732)</i>

MAPACTION  
REGISTERED COMPANY NUMBER: 06611408  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 December 2023

**7B Analysis of expenditure on charitable activities**

Mission days allocation		Direct costs total	of which:		Attributable support costs total	of which:		Non- attributable support costs	of which:		Total	Total 2022
			UNR	RES		UNR	RES		UNR	RES		
Cost of raising funds	£	8,835	7,201	1,634	86,050	71,909	14,142	-	-	-	94,886	82,130
Disaster Response	£	45,327	28,222	17,105	55,993	46,769	9,224	-	-	-	101,320	507,623
Disaster Preparedness	£	160,664	7,642	153,022	43,550	36,376	7,174	-	-	-	204,215	245,016
Capacity Building	£	106,891	6,225	100,667	55,993	46,769	9,224	-	-	-	162,884	162,991
M&E	£	-	-	-	24,886	20,786	4,100	-	-	-	24,886	133,716
Technical Innovation &	£	8,092	8,092	-	93,322	77,948	15,374	-	-	-	101,413	437,881
Development &	£	10,113	10,113	-	37,329	31,179	6,149	-	-	-	47,442	66,788
Non-attributable	£	-	-	-	-	-	-	40,216	40,216	-	40,216	15,846
Total 2023	£	331,087	60,294	270,794	311,072	259,827	51,245	40,216	40,216	-	682,375	1,569,862
Total 2022	£	1,108,820	197,185	911,634	445,196	339,033	106,163	15,846	(20,836)	36,682	1,569,862	(1,158,732)

## 8 Analysis of governance costs

	2023 £	2022 £
Trustee business, meetings & travel	875	126
Audit fees	9,960	7,710
	<u>10,835</u>	<u>7,836</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):	2023 £	2022 £
Depreciation	-	5,267
Operating lease rentals on property	18,841	18,841
Foreign exchange gains/losses	5,983	(15,846)
Auditor's remuneration - audit fees	9,960	7,380
Auditor's remuneration - taxation services	-	330

## 10 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	740,960	609,862
Social security costs	80,741	77,570
Pension costs	17,513	14,307
Consultant costs	415,682	379,112
	<u>1,254,895</u>	<u>1,080,851</u>

### Allocated as follows:

Cost of raising funds	86,050	75,410
Charitable activities	1,168,845	1,005,441
	<u>1,254,895</u>	<u>1,080,851</u>

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

	2023	2022
£60,001 - £70,000	-	1

The number of staff employed during the period, excluding consultants, was 30 (2022: 29). The average full time equivalent for 2023 was 19.5 (2022: 15.3)

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and members of the Senior Management Team. The trustees are not remunerated and the total employee benefits of the Chief Executive Officer and members of the Senior Management Team were £276,342 (2022: £238,895).

## **11 Trustee remuneration and expenses, and related party transactions**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the prior year.

During the year consultancy fees were paid to 2 Trustees of the Charity (2022: 1 Trustee, £20,300). Consultancy fees totalling £5,600 were paid to CIJ Holdings Ltd for work undertaken to deliver an anti-malaria programme in South Sudan, funded by the Calleva Foundation. Christopher Jarvis, a trustee of the Charity is a director of CIJ Holdings Ltd. £42,780 was paid to 55 North Consulting, for the interim running of the GFFO program for the period July - December 2023 while we hired and on boarded a program and partnerships director which was finalised in December. Anne-Marie Frankland a trustee of the charity is a director of 55 North Consulting.

Aggregate donations from Trustees were £350 (2022: £350).

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

## **12 Corporation tax**

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

### 13 Fixed assets: tangible assets

	Leasehold improvements	Total
<b>Cost</b>	£	£
At 1 January 2023	40,852	40,852
Additions	-	-
Disposals	-	-
At 31 December 2023	40,852	40,852
<b>Depreciation</b>		
At 1 January 2023	40,852	40,852
Charge for the year	-	-
Disposals	-	-
At 31 December 2023	40,852	40,852
<b>Net book value</b>		
At December 2023	-	-
<i>At December 2022</i>	-	-

### 14 Investments

	2023 £	2023 £	2023 £	2022 £
	<i>Shares in group undertakings</i>	<i>Cash investments</i>	<i>TOTAL</i>	<i>TOTAL</i>
Market value at the start of the year	100	213,175	213,274	211,146
Revaluations	-	8,163	8,163	2,255
Bank fees	-	-	-	(127)
Withdrawals	-	(100,000)	(100,000)	-
Market value at the end of the year	100	121,337	121,437	213,275

**Investments at fair value  
comprised:**

	2023 £	2022 £
Shares in subsidiary undertaking	100	100
Cash held within the cash investment fund	121,337	213,174
	<u>121,437</u>	<u>213,274</u>

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	31.12.23 £	31.12.22 £
Ordinary	100	100	100
Aggregate capital and reserves			

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**17 Debtors**

	2023 £	2022 £
Trade debtors	52,096	4,184
Other debtors	-	30,133
Prepayments and accrued income	252,247	272,156
Rent deposit	4,163	4,163
	<u>308,507</u>	<u>310,637</u>

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**18 Creditors: amounts falling due within one year**

	2023 £	2022 £
Trade creditors	40,068	90,258
Other creditors and accruals	16,470	14,177
Deferred income	82,725	100,000
Taxation and social security costs	29,951	16,186
	<hr/>	<hr/>
	169,213	220,621
	<hr/>	<hr/>

Contributions paid to pension schemes in the year are shown in note 10.

**Deferred income**

	As at 1 January 2023 £	Grant received £	Released in year £	As at 31 December 2023 £
Start Network Early Action Project	50,000	87,000	(107,000)	30,000
Volcanic Hazard Mapping Consultancy	3,100	-	(375)	2,725
Calleva Health Project	50,000	-	-	50,000
	<hr/>	<hr/>	<hr/>	<hr/>
	103,100	87,000	(107,375)	82,725
	<hr/>	<hr/>	<hr/>	<hr/>

	2023 £	2022 £
Deferred grant brought forward	100,000	82,000
Grant received	87,000	97,000
Released to income from charitable activities	(107,375)	(79,000)
	<hr/>	<hr/>
Deferred grant carried forward	79,625	100,000
	<hr/>	<hr/>

## 19 Analysis of movements in restricted funds

### 2023:

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers *</i> £	<i>Balance at 31 December 2023 £</i>
<b><i>Institutional funders:</i></b>					
BHA	-	716,470	(651,876)	(64,593)	-
GFFO	-	308,503	(287,703)	(20,801)	-
<b><i>Projects:</i></b>					
Calleva Vaccine Rollout project	48,825	-	(52,779)	3,954	-
Renaissance Re	-	-	-	-	-
Start Network Early Action Project	52,067	87,000	(91,160)	(47,907)	-
CartONG	-	47,840	(32,656)	(15,185)	-
<b>Total</b>	<b>100,892</b>	<b>1,159,813</b>	<b>(1,116,175)</b>	<b>(144,531)</b>	<b>-</b>

### 2022:

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers *</i> £	<i>Balance at 31 December 2022 £</i>
<b><i>Institutional funders:</i></b>					
BHA	-	534,907	(490,154)	(44,753)	-
GFFO	-	533,540	(498,636)	(34,905)	-
<b><i>Projects:</i></b>					
Calleva Vaccine Rollout project	20,039	66,000	(37,217)	-	48,825
Renaissance Re	-	15,000	(15,000)	-	-
<b><i>Start Network Early Action Project</i></b>	<b>35,000</b>	<b>67,000</b>	<b>(21,933)</b>	<b>(28,000)</b>	<b>52,067</b>
CartONG	-	13,250	(5,264)	(7,986)	-
<b>Total</b>	<b>55,039</b>	<b>1,229,697</b>	<b>(1,068,204)</b>	<b>(115,643)</b>	<b>100,889</b>

\*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 2020. Transfers are made if allowed under the terms of the grant.



<b>Name of restricted fund</b>	<b>Description, nature and purposes of the fund</b>
<b>BHA 2017-2021</b>	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.
<b>BHA 2021-2024</b>	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.
<b>GFFO 2021-2022</b>	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
<b>GFFO 2023-2025</b>	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 01/07/2023 to 30/06/2025
<b>Start Network Early Action Project</b>	Funding provided by 7 corporate members of the Insurance Development Forum (Aon, AXA Group, Axis Capital, Milliman, Swiss Re Foundation, WTW and Zurich) for MapAction to provide data, visualisations, information and implementation support to the Start Network to enable early action in 8 target countries. The project began in November 2021 and will run until September 2023.
<b>CartONG</b>	2022: Funds related to three projects: Support to MSF GIS Centre on Ukraine Crisis Response; Data Analysis and Visualisation Toolkit and Evaluation of Information Management; and a provision of a GIS coordinator on UNICEF OPSCEN project 2021: Funds Received to collaborate with CartONG to provide a Data Analysis and Visualization dashboard to facilitate decision making processes linked to COVID 19 in Mexico for the Mexican Government's Ministry of Education
<b>Calleva Foundation</b>	The Calleva Foundation for MapAction's integrated data package for vaccine micro-planning in South Sudan and Burundi, and working with partners in the COVAX GIS working group.
<b>Renaissance RE</b>	CSR programme Renaissance RE committed to support MapAction's emergency deployments. Funds were used in 2022 on activities carried out for the Ukraine crisis

## 20 Analysis of movement in unrestricted and designated funds

### 2023:

	<i>Balance at 1 January 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 December 2023</i>
	£	£	£	£	£
General fund	692,795	437,659	(811,655)	144,531	463,330
Fixed assets	-	-	-	-	-
	<u>692,792</u>	<u>437,659</u>	<u>(811,655)</u>	<u>144,531</u>	<u>463,330</u>

### 2022:

	<i>Balance at 1 January 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 December 2022</i>
	£	£	£	£	£
General fund	605,592	547,822	(576,266)	115,643	692,792
Fixed assets	5,267	-	(5,267)	-	-
	<u>610,859</u>	<u>547,822</u>	<u>(581,533)</u>	<u>115,643</u>	<u>692,792</u>

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

## 21 Analysis of net assets between funds

	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2023 £</i>	<i>Total 2022 £</i>
Tangible fixed assets		-	-	-	-
Fixed asset investments	121,437	-	-	121,437	213,274
Net current assets/(liabilities)	341,891	-	-	341,890	580,411
Creditors of more than one year	-	-	-	-	-
Total	<u>463,327</u>	<u>-</u>	<u>-</u>	<u>463,327</u>	<u>793,680</u>

## 22 Operating leases

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

Property	2023 £	2022 £
Less than one year	16,651	16,651
One to five years	18,039	18,039
	<u>34,690</u>	<u>34,690</u>