



MAPACTION

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

REGISTERED COMPANY NUMBER: 06611408 (England and Wales)

REGISTERED CHARITY NUMBER: 1126727

Contents

Driving Humanitarian Effectiveness through Better Use of Data 1

2024 at a Glance 1

Message from Nick Moody - Chair of MapAction 3

2024 Annual Review of the year 4

Introduction 4

Emergency Response 6

Health 6

Disaster Preparedness including Anticipatory Action..... 7

Building Capacity for Global, Regional, and National Partners. 8

MapAction Organisational Development 9

Recognising Key Contributors 10

Looking forwards 12

Financial Review 14

Principal Risks and uncertainties..... 15

Reserves 16

Structure, Governance and Management..... 18

Statement of Trustees’ responsibilities 20

Report of the Independent Auditors to the Trustees of MapAction 21

Driving Humanitarian Effectiveness through Better Use of Data

2024 at a Glance

MapAction's 2024 was a year of achievement and adaptation. Putting humanitarian data on the map, in a fast changing funding climate.

Still MapAction strengthened capabilities whilst evolving its range of technical specialisms, especially in fields of health, anticipatory action, risk and early warning systems.

Just a few headlines highlight the breadth of MapAction's 2024:

- **12** emergency responses in **11** countries, seeing **4** in-field and hybrid deployments and **8** remote-only.
- A wide programme of Anticipatory Action and Risk activities.
- A Health programme coming of age, with **14** field missions and GIS/Data training to over **100** health professionals.
- **16** new expert volunteers recruited, bringing the total number to over **70**
- **14** external training events for UN agencies, national disaster management agencies, and civil society organisations.
- Development of valuable new partnerships, including **UNDSS** (UN Division of Safety & Security), **SADC** (Southern African Development Community) and **World Central Kitchen**.

For over 20 years, MapAction has been bringing the power of digital mapping, geospatial analysis, and data expertise to humanitarian challenges.

While our rapid emergency response capabilities remain core to mission, the majority of time and resource is firmly focused on empowering local resilience and strengthening national capacity. This is the pathway to optimum humanitarian outcomes.

Investing in National and Local Expertise

In 2024 our work focused on supporting not only global and regional but also national and subnational agencies in identifying and using data for smarter disaster risk management.

We did this by moving **high-level technical expertise** into ever more local hands through training and knowledge transfer. As an example, following floods in Gambia in 2022, where a MapAction team worked with the national disaster

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MAPACTION
for the Year Ended 31 December 2024

management agency for several weeks, we went back in 2024 to assess the longer term impact. Sanna Dahaba, Director of the Gambia National Disaster Management Agency said ; *"MapAction actually strengthened our preparedness level so that we could have capacity to respond to any emergency."*

MapAction delivers its offer of training, coaching and support to global, regional and national agencies and civil society groups. This capacity building is critical to enabling all of them to lead their own information management efforts.

Data for Risk Reduction and Anticipation.

There are growing opportunities for communities and governments to act *before* a disaster strikes - but only if they have access to the right data tools and the skills to use them.

To this end, a major part of our work involved helping communities at all levels to apply the INFORM Subnational Risk Model. This model helps local agencies to build a comprehensive picture of risk — combining data on hazards, vulnerability, and coping capacity—to inform their targeted planning and resource allocation. MapAction's capacity to bring data expertise to local disaster agencies is highly welcomed in this space, with the INFORM Global Coordinator noting that our contribution has led to a "step change" in the support available for subnational risk assessment worldwide.

Our exciting Anticipatory Action (AA) program saw MapAction facilitate data landscape mapping and create risk models for partners multiple countries. MapAction's unique model, supported by a staff of committed professionals and a dedicated pool of

70+ expert volunteers ensures a high return on investment for our donors. This efficient blend of specialist volunteers supported by a core of enabling staff is how we continue to bridge critical technical gaps and put essential data, and the skills to use it, directly into the hands of those who need it most.

We thank every staff member, volunteer, and partner for ensuring our work builds a lasting legacy of resilience worldwide.

Message from Nick Moody - Chair of MapAction

So much has happened already in 2025 that it is hard to reflect on 2024 in isolation. But looking back, the forces now clearly acting on humanitarian charities were already building.

Some were positive, not least the increased expectation that local organisations should be supported in building sustainable capability in risk reduction and response. Also, that peer specialist NGOs should collaborate rather than compete, an intent that we continue to support.

But the funding headwinds were also there, with significant cutbacks across traditional institutional donors becoming a noticeable trend well before the shocks of early 2025. This created the need for cost control, and lamentably by the autumn of 2024 the growth in staff we had sustained in recent years had to be reversed.

In spite of this turmoil, I have been struck by the composure and commitment shown by our volunteers and remaining staff in deployments, training events and in the critical support functions that make our lean operation work. Perhaps we all get something personally from working in MapAction's programme, but more than that, this commitment can only come from a deep belief that what we do is important.

We have a unique capability to provide geospatial intelligence worldwide, whether it is in emergency response, preparedness or anticipatory action, and I am proud that throughout 2024 we continued to deliver. But I am equally proud that we have helped others at a local level to do the same. These are the main tenets of our strategy and we remain faithful to them.

Looking ahead, there are signs that the humanitarian sector is regaining its equanimity, although many uncertainties remain. One constant however is that the expectation of timely, accurate decision support at - or before - catastrophes is only growing.

Good information inspires confidence and action for the benefit of people affected by crisis. This is our North Star, and thanks to our donors, our partners, our staff and the exceptional commitment of our volunteers, this is what MapAction will continue to deliver.



Nick Moody, Chair of MapAction's Board of Trustees - October 2025.

2024 Annual Review of the year

Introduction

MapAction was created to bring the huge potential of digital mapping and GIS (Geographical Information Systems) technologies to the humanitarian world. Being able to immediately create crisis situation maps, showing affected populations, geographical features, key resources, administrative boundaries and more, was transformative in terms of planning, targeting and adapting aid delivery. It also exposed both challenges and opportunities to help even more.

2024 saw the 21st Anniversary of MapAction's first emergency response deployment, but the range and depth of activities in this 2024 review indicates how visionary that thinking was.

Data: Maps and data are inseparable, so when we started to discover that key data was often missing, inadequate, or unavailable, MapAction's Data Preparedness work began.

MapAction has built a strong reputation for being the people in humanitarian situations ***who can find the right data, and make sure that data is good enough to base key decisions on.***

As the world moves towards Disaster Risk Reduction, Anticipatory Action and Early Warning systems, MapAction's expertise and reputation as a technical partner trusted by agencies at regional, national and subnational levels is proving very useful. 2024 saw much MapAction work on helping local partners with the considerable technical data challenges of adopting INFORM Subnational Risk Index standards and Anticipatory Action models, to enable far more effective aid delivery.

Andy Thow, UN Coordinator for the INFORM Initiative said ; *"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.**"*

MapAction's expertise in Geographical Information Systems (GIS) and data, also means we can provide valuable support in the Health arena. Our contribution to the UNICEF Reach the Unreached project in West Africa was a big evolution, but fitted our core skill set perfectly and became a highlight of 2024.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MAPACTION
for the Year Ended 31 December 2024

Applying new technologies: Working to support both local and global partners in adopting and applying digital maps and mapping, GIS, spatial analysis and increasingly data science continues to grow and evolve. We have been pioneering new technologies from the very start and continue to do so. In 2024 we explored how AI might usefully be applied to making better humanitarian decisions. We also explored the application of remote sensing and satellite imagery. We continue to be interested in the useful application of both fields.

MapAction is the organisation to have at your side if you want to:

- a) Rapidly create maps or visualise humanitarian situational information. We remain uniquely capable of delivering expert GIS teams rapidly to anywhere in the world.
- b) Understand the information support needed by key humanitarian decision makers at key levels. MapAction has been at the heart of over 150 humanitarian crises. Sebastian Rhodes Stampa, Chief, Emergency Response Section, UN OCHA and Head of UNDAC (United Nations Disaster Assessment and Coordination Team) said ;

"...MapAction personnel understand not just which map types are needed for each type of disaster, but the order in which they are needed, which data will be required to make them, and how to make each map as easy to understand as possible - crucial when making big decisions under pressure."

- c) Apply or improve humanitarian usage of GIS, data and spatial analysis tools, in contexts where existing data and systems are less well resourced.
- d) Identify, interpret and use humanitarian data better, for disaster early warning, risk reduction and response purposes.

We are excited about the organisation that MapAction has become, and thank every single volunteer, donor, partner and staff member for getting us to this point.

Emergency Response

MapAction responded to **12 emergencies in 11 countries** - Belize, St Vincent & The Grenadines, Jamaica, Grenada, USA, Mexico, Spain, Mozambique, Mayotte, Lebanon, Vanuatu.

We worked with NDMAs (National Disaster Management Agencies) and with key global and regional partners. These included; UNDAC (United Nations Disaster Assessment and Coordination Team, UN OCHA (UN Office for Coordination of Humanitarian Affairs), CDEMA (Caribbean Disaster Emergency Management Agency), SADC (Southern African Development Community), WCK (World Central Kitchen), and UNHCR.

The largest single response was Hurricane Beryl, simultaneously supporting UNDAC and CDEMA, as the storm tracked through the Caribbean. MapAction teams were sent to St. Vincent and the Grenadines, the CDEMA office in Barbados, and to Jamaica with UNDAC.

2024 Saw a new partnership with **World Central Kitchen**, for whom MapAction have started providing crisis mapping support. This included hurricane responses in the USA (Hurricanes Helene and Milton) and Mexico (John), as well as the Valencia floods. The WCK partnership operates on a contractual basis, a model that may eventually enable MapAction achieve greater organisational financial sustainability, as traditional grant funding diminishes.

The 12 responses were generously funded predominantly by the GFFO (German Federal Foreign Office/Auswaertiges Amt) with the World Central Kitchen responses funded directly by themselves.

Health

MapAction's Health Programme was kick-started during COVID-19, thanks to far sighted support from the Calleva Foundation. In 2024 this programme hit new levels, supporting UNICEF's Reach the Unreached project in West and Central Africa, working with long term GIS partners CartONG.

Each year, around **6 million children in the region do not receive any lifesaving vaccines**. To find and serve these children who often live in remote, inaccessible areas, UNICEF's initiative equipped national offices with innovative datasets and actionable geospatial tools and skills. Using frontier data techniques such as probability models and AI to produce geolocated vaccination estimates, the initiative aimed to enhance child vaccination coverage in five West African

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MAPACTION
for the Year Ended 31 December 2024

countries: Côte d'Ivoire, Guinea, Cameroon, Chad, and Mali. MapAction's contribution involved:

- 14 field missions.
- Training over 100 health professionals in health-specific GIS and data analysis, vital for long-term sustainability.
- Development of over 2,000 geospatial health products, including static and dynamic maps for accessibility, vaccination resourcing, and programme monitoring.
- Development of bespoke data dashboards and an online toolkit detailing project techniques.

Health professionals in pilot countries were able to access previously unavailable data and analysis techniques, improving the management of vaccination programmes at all levels. Despite its success, follow on funding for this program ended in 2024, and has not yet been replaced.

Disaster Preparedness including Anticipatory Action.

MapAction has increasingly focused on helping communities to build resilience to future crises. This is done in several ways.

Understanding Risk - Helping countries to apply data models and tools, including the **INFORM Subnational Risk Model** to better understand, prepare for and communicate potential risks can obviously make a big difference to the people most at risk. The INFORM model combines data on hazards, vulnerability, and coping capacity to create a composite risk index. Having not just a picture of the risks a community faces but also a clear indication of their ability to cope with the risks allows for a targeted approach to disaster risk management. This in turn allows for smarter Risk Reduction investments.

In 2024, MapAction helped several countries apply this model, with the resulting risk maps being shared with key agencies to inform their programmes.

AA (Anticipatory Action) : AA was a major part of MapAction's activity in 2024, generously funded by the German Federal Foreign Office (GFFO/Auswaertiges Amt). 2024 saw the following significant pieces of work in this area:

- Data Landscape Mapping (Facilitating work workshops and meetings with local humanitarian data stakeholders) in Madagascar, Lebanon, Eswatini.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MAPACTION
for the Year Ended 31 December 2024

- Risk Model creation for partners in Fiji, Ecuador, and all 13 countries in the SADC Region.
- Creation of a Cyclone Impact Visualisation Tool (FELT) for Start Network partners in Madagascar.

To further our Anticipatory Action impact, MapAction joined the **Anticipation Hub** and also attended the Global Dialogue Platform on Anticipatory Action in Berlin, to strengthen our network in this important space. Anticipatory Action data support is in high demand, due to the often complex data needs of Anticipatory Action models, and the often limited resources of the NDMA's responsible for implementing them. MapAction's ability to support has been greatly welcomed, but our capacity to meet that demand is dependent upon securing future funding for this, after June 2025.

Building Capacity for Global, Regional, and National Partners.

A core element of MapAction's mission is strengthening the capacity of its partners through training and knowledge transfer. In 2024, MapAction delivered **14** external training events, reaching a wide range of organizations from civil society groups and national ministries to UN agencies.

These trainings included:

- A workshop in **Nepal** with a special focus on flood events related to the La Niña climate phase, giving participants skills in data management, flood, and 'who, what, where' (3W) mapping.
- Coaching and mentoring for staff from the **Philippines Disaster Resilience Foundation (PDRF)** in Manila.
- A two-day training course on geospatial information management and data collection for the **SADC** Emergency Response Team in Botswana.
- Ongoing support to the **AHA Centre** in its Emergency Response Assessment Team training.

MapAction's capacity building approach is designed for sustainability, with the goal of enabling local organizations to lead their own information management. This is reflected in the feedback received from participants, regularly stating intentions to use the skills gained to develop their own tools, train colleagues, and create maps for disaster planning.

MapAction Organisational Development

Deployable Team Strength : Internally, 2024 was a year of significant development for MapAction's team and processes, ending the year with reinforced organisational capacity.

- **Recruitment and Training:** MapAction recruited **16** new volunteers, with profiles in geospatial services, but also in data engineering, software development, data science and data visualisation. All new recruits underwent a comprehensive 9-month induction programme.
- The annual **MapEx Simulation Exercise** was MapAction's largest ever, with 75 participants, supporting staff and guests from organizations like GFFO, FCDO, and UNDAC. For the first time this MapEx featured a major section on Anticipatory Action.
- MapAction's Standby Team ended the year 10 members strong.

GIS and Data Science Innovation : MapAction's continued commitment to innovation in geospatial information and data science in 2024 included the following examples :

- **Common Operational Datasets (COD):** Under a USAID-funded project, MapAction developed a quantitative assessment mechanism to improve the quality of CODs. This tool (available at <https://cod.fieldmaps.io/>), helps prioritize updates to shared humanitarian datasets and was praised by the UN Office for the Coordination of Humanitarian Affairs (OCHA) for its usefulness in improving data quality.
- **Data Pipelines:** MapAction collaborated with the UN OCHA Centre for Humanitarian Data on two projects: creating a data pipeline for drought anticipatory action triggers and aggregating disaster databases.
- **Internal Tools:** MapAction's Data Science team worked on a tool to estimate flood extents using satellite imagery, collaborating with the Netherlands Red Cross on its use. They also developed a "Proximity Tool" to automate road network analysis, which can identify remote communities cut off during an emergency or assess accessibility for health services.
- **Data Science** is now a fully integrated capacity across MapAction, as was seen with the delivery of multiple related projects on Risk and Anticipatory Action and the first edition of a 'Datathon' for tech volunteers during the Operational Readiness Course.
- There should be a special mention for the [INFORM work](#) (mentioned above) which started late 2023 and expanded in 2024.

Recognising Key Contributors

MapAction's work would not be possible without the strong support of its partners across the humanitarian sector.

- **Donors:** MapAction's work in 2024 was made possible by the support of key donors, some of whom are mentioned elsewhere in these accounts. However we would like to recognise some of them here as well, because our work relies upon them.
- Despite our volunteer driven delivery model saving vast amounts of money by delivering high level technical expertise with expert volunteers, there are always costs. When working in humanitarian contexts, both the paramount 'Do No Harm' principle, our responsibility to ensure the safety of our team, and the good stewarding of our resources demand that we need an excellent enabling staff team of high quality committed professionals, and of course they necessarily cost money.
- Some of those who made the work possible this year are:
 - The German Federal Foreign Office/Auswaertiges Amt (GFFO)
 - The United States Bureau of Humanitarian Assistance (BHA)
 - The Swiss Agency for Development and Cooperation (SDC)
 - The Calleva Foundation
 - H2H Network
 - AXA Group, Aon, Howden Group, Milliman, Zurich (All Members of the Insurance Development Forum).
 - The Dulverton Trust
 - The Gift Trust (with thanks to long time MapAction Ambassador, Farhad Vladi)
 - Anson Charitable Trust
 - The Scottish Hydrographic Society
 - GC Gibson Charitable Trust
 - Fulmer Charitable Trust
 - Brighton & Hove Soiree Rotary Club
- **Operational Partners:** Operational partnerships are vital to MapAction's mission. In response MapAction continues to engage regularly with UNDAC, and remains a member of the International Humanitarian Partnership (IHP). We enjoy strong relationships with regional disaster management agencies

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MAPACTION
for the Year Ended 31 December 2024

like CDEMA, SADC, CESDRR and AHA Centre as well as several regional UN OCHA offices. MapAction continues to grow its standby partnership portfolio. We have agreements with OCHA/UNDAC, WHO, UNDSS and are agreeing one with WFP.

In 2024 MapAction also focused on strengthening partnerships with data-focussed peer organisations and on empowering locally-led action. MapAction is now a member of the Global Interagency Security Forum, a forum where NGOs collaborate to share safety and security information. In addition with GISF membership MapAction now also has access to FACTAL, a platform providing real time safety and security information. MapAction's new partnership with World Central Kitchen (WCK) also indicates a new avenue for collaboration.

- **Our Volunteers and Staff:** At the heart of MapAction are its dedicated staff and volunteers. We group them together here because so many of our staff were once volunteers, and so many go on to become volunteers after they leave. Also because so many of our staff regularly go above and beyond the requirements of their job to meet their role.

Our volunteer model is highlighted as providing a “multiplier effect,” enabling highly skilled professionals to apply their expertise to humanitarian aims with a high return on investment for donors. The team, including new and experienced members, worked tirelessly together in 2024, maintaining the collaborative spirit that MapAction is known for. This has been a challenging time for our staff, with financial struggles leading to some redundancies, but the reaction and focus from all staff has been one of 100% commitment to the mission, at all times.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MAPACTION
for the Year Ended 31 December 2024

Looking forwards

In humanitarian terms 2024 was a challenging year.

- By August 2024, the UN estimated the number of people in need of humanitarian assistance to be 311 million people, driven by conflict, the climate crisis amongst other factors.
- The conflicts in Ukraine, Gaza and Sudan were brutal, and saw a continuation of the unacceptable practice of targeting humanitarian personnel.
- Meanwhile the sharp downwards trend for funds to enable vital humanitarian work accelerated, causing widespread uncertainty.

How characteristic of MapAction then, that by the end of 2024:

- We forged exciting new partnerships.
- We established a help desk support model for partners working on Occupied Palestinian Territories, Sudan and Ukraine - some of the worlds most challenging crises.
- We achieved our largest new intake of expert volunteers and our largest cohort of standby partners for many years.
- Funding is one challenge that MapAction didn't overcome in 2024, and as a result we lost valuable capacity and excellent team members. Funding must be a key focus going forwards if we are to continue providing the support that partners tell us is critical. All supporters help MapAction to deliver but some, such as the Calleva Foundation, The Swiss Agency for Development and Cooperation (SDC) and others make it possible for MapAction to apply for restricted funding for a much wider range of projects. However these critical 'enabling' funders are becoming harder to find, meaning that restricted project funding opportunities will more often be difficult or impossible to apply for, unless alternate comparably sized income streams, such as contracted/retained services can be built up quickly enough.
- However, MapAction, with it's unique Expert Volunteer expert model, passion for impact, excellence and above all humanitarian service, at its heart, is well placed to rise to all of the challenges of 2025 and beyond.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MAPACTION
for the Year Ended 31 December 2024

30 August 2024

Dear Mr. Dovey,

On behalf of the United Nations Office for the Coordination of Humanitarian Affairs, and particularly its Emergency Response Section, I would like to express my sincere gratitude for the exceptional contribution made by Mr. Alistair Wilkie and Mrs. Kirstie Ferris, during the Beryl Hurricane Response.

Their extensive experience and expertise were crucial to the success of the operation through efficient mapping, information provision, and analysis during the emergency. They significantly enhanced the overall effectiveness of our response.

Moreover, we also want to acknowledge and commend MapAction's contribution to CDEMA through their direct support which facilitated a more effective and coordinated response.

We look forward to our continued collaboration and we hope we can count on your ongoing support for the UNDAC system in the future.

Yours Sincerely,



Sebastian Rhodes-Stampa
Chief, Emergency Response Section
Office for the Coordination of
Humanitarian Affairs - Geneva

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MAPACTION
for the Year Ended 31 December 2024

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 £1,846,375 (2023: £1,597,472), of which £1,512,962 was restricted (2023: £1,159,813).

During the year, MapAction spent £2,027,572 (2023: £1,935,993) of which £1,311,747 was restricted (2023: £1,116,175). The charity's unrestricted reserves at the end of the reporting period were £283,120 (2023: £463,330). Refer to Statement of Financial Activities on page 24 for more details.

During 2024, MapAction increased its income. However, costs also increased. Raising unrestricted income continues to be a challenge for MapAction, as well as the wider sector. An unrestricted deficit of £180,210 (2023: £229,465) was achieved in the year. A deficit for the year was expected in line with the current, challenging, fundraising environment.

In 2024, most of the the charity's income came from two government and institutional funders. Key funders were BHA and GFFO. Together, they provided £1,289,761 (2023: £1,024,973) of our funding. Our BHA grant came to an end at the end of 2024, and our GFFO grant is due to end in June 2025, though we remain hopeful of a follow on grant from GFFO.

The charity initiated a trial contract to provide Geospatial services to World Central Kitchen (WCK) on their humanitarian deployments in the final quarter of the year which has been broadly successful and has continued into 2025. We have provided services on a number of WCK deployments including US and Mexican deployments following Hurricane Helene.

The charity had 12 emergency responses in 11 countries, seeing 4 in-field and hybrid deployments and 8 remote-only responses in 2024. This represents a continuation in the growth of Hybrid responses (largely remote supported by light field presence).

All significant reporting milestones under the USAID BHA and GFFO (*Auswärtiges Amt*) grants were met during the period.

Calleva Foundation continued their important support of MapAction with funding for both the organisational core and its growing health programme.

Raising unrestricted funds has remained a significant challenge, and our unrestricted donations reduced compared to 2023.

Reflecting the above factors, the trustees concluded at the end of 2024 that measures should be taken to significantly reduce the cost-base of the charity. This led to reductions in the headcount at the end of 2024, and again during 2025 to reflect continued uncertainties in the funding environment.

Principal Risks and uncertainties

Key risks identified	Mitigation
Insufficient new funding: uncertainty over future funding and cash flow shortfalls necessitating liquidation of reserves. This risk has been heightened post-year end with further reductions to the pool of institutional funds available to the sector with the closure of USAID.	<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 current and projected 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 team, 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>To reduce discontinuities caused by changes in personnel, we have made progress with our knowledge management platforms. 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 four regional partners and agreed with all three the plans for the next phase of our work together.</p> <p>We also proactively extended the number and type of operational partnerships we held during the year.</p>

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MAPACTION
for the Year Ended 31 December 2024

<p>Emergence of one or more 'competing' services offering in-country mapping in the emergency environment.</p>	<p>MapAction met with all main humanitarian mapping, GIS and data agencies during the year, both online and when possible, in person, to avoid duplication of effort, and stimulate partnership working.</p> <p>We continue to monitor and assess our contribution and complementarity with other providers. MapAction continues to engage with all major sector fora (UN OCHA Information Management Working Group etc) to enable and promote interoperability and collaborative work.</p>
--	---

Reserves

In the trustees' view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future, considering the level of risk exposure at the time.

MapAction's operating reserves policy relates to general funds, i.e. unrestricted funds and those not subject to commitments, planned expenditure or other restrictions. Funds that have been designated by the trustees are not included in general funds.

Considering risk factors and with reference to the current budgeted income streams, expenditure forecast and cash flow projections, the target operating reserve on a going-concern basis has been determined within a range:

- The minimum level of that range is based on the expected costs of closure to achieve an orderly wind down of the organisation.
- 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 2024, the Charity held general funds of £282,120 (2023: £463,330).

With the policy range set between c£125,000 and c£300,000, based on the 2025 budget, this result is close to the higher end of the range. As described elsewhere, there are significant uncertainties in the external landscape and therefore the trustees believe it is appropriate to hold reserves towards the top end of the policy position.

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 2025 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MAPACTION
for the Year Ended 31 December 2024

Grant-making policy

MapAction does not generally make grants to downstream partners, and in 2024 did not make any downstream grants.

Investment policy and objectives

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

The charity holds assets to fund planned expenditure over and above the immediate available funding. Capital volatility is accepted at a moderate level and assets are invested to reflect a moderate level of risk. The charity's assets should be held in cash or near cash investments, denominated in sterling or operational currencies such as US dollars or Euros.

The charity's cash balances should be deposited with institutions with a minimum rating of A- or invested in a diversified money market fund. Deposits should be spread by counterparty, subject to a maximum exposure of 25% of the total cash balance per institution and with regard to the FSCS limits.

At 31 December 2024, the charity's investments had been liquidated to fund working capital requirements. The remaining investment of £100 at the year end relates only to the investment in the charity's subsidiary company.

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 89 at the end of 2024 (31 December 2023: 106).

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 2024 was 106.

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. At the end of 2024 there were ten trustees in total, leaving two vacancies. All Trustee biographies are available on the MapAction website mapaction.org.

Induction and training of trustees

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

Organisational structure

The Board meets on a quarterly basis, with an additional meeting in the margin of the Annual General Meeting. Minutes of the meetings are available to the membership if requested.

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

MAPACTION

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MAPACTION for the Year Ended 31 December 2024

appropriate mix of skills and experience amongst the trustees and trustee Terms of Reference are updated according to current requirements.

The Chair invites declaration of interest statements at the beginning of every Board meeting.. Any declarations are minuted after 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 executive management team comprise the key management personnel in charge of directing, controlling and operating the charity on a day to day basis. Responsibilities of the Board and the executive team are clearly delineated in a Schedule of Delegation. 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).

Remuneration policy

There were no changes to the remuneration policy in 2024.

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 2024.

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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MAPACTION
for the Year Ended 31 December 2024

Statement of Trustees' responsibilities

The trustees (who are also the Directors of MapAction for the purposes of company law) are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going-concern basis, unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Nicholas Moody



Chair of Trustees

October 16th 2025

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 2024 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 2024 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 TO THE TRUSTEES OF MAPACTION for the Year Ended 31 December 2024

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 20, 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 TO THE TRUSTEES OF MAPACTION for the Year Ended 31 December 2024

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.

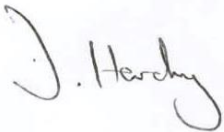
Revenue recognition was also identified as a significant risk which could lead to a material misstatement due to fraud or error. Audit procedures performed included but were not limited to performing walk through tests to identify the control procedures in place and once an understanding of the income 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. 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: 17 October 2025

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

MAPACTION

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating the Income and Expenditure Account) for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	2	260,825	-	260,825	436,665
Charitable activities	3	62,363	1,512,962	1,575,325	1,159,813
Other income	4	8,822	-	8,822	375
Investments	5	1,403	-	1,403	619
Total income		333,413	1,512,962	1,846,375	1,597,472
Expenditure on:					
Raising funds	6	105,772	20,551	126,323	94,886
Charitable activities:	7	610,053	1,291,196	1,901,249	1,841,107
Total expenditure		715,825	1,311,747	2,027,572	1,935,993
Net income/(expenditure) before net gains/(losses) on investments		(382,412)	201,214	(181,197)	(338,520)
Net gains/(losses) on investments		988	-	988	8,163
Net income/(expenditure) for the year	9	(381,424)	201,214	(180,210)	(330,358)
Transfer between funds	19	201,214	(201,214)	-	-
Net movement in funds for the year		(180,210)	-	(180,210)	(330,358)
Reconciliation of funds					
Total funds brought forward		463,330	-	463,330	793,688
Total funds carried forward		283,120	-	283,120	463,330

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

MAPACTION
COMPANY NUMBER: 6611408
BALANCE SHEET AS AT 31 DECEMBER 2024

	Note	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		-		-
Investments	15		100		121,437
Total fixed assets			100		121,437
Current assets					
Debtors	16	170,168		308,507	
Cash at bank and in hand		286,313		202,599	
Total current assets		456,482		511,106	
Liabilities					
Creditors: amounts falling due in less than one year	17	(173,462)		(169,213)	
Net current assets			283,020		341,893
Total assets less current liabilities			283,120		463,330
Creditors: amounts falling due after more than one year			-		-
Net assets			283,120		463,330
The funds of the charity:					
Restricted income funds	-				-
Unrestricted income funds	20		283,120		463,330
Total charity funds			283,120		463,330

The notes on pages 28 to 43 form part of these financial statements.

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 16 October 2025 and were signed on their behalf by:



Nicholas Moody
Chair

MAPACTION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2023 £
Cash provided by/(used in) operating activities	1	(40,012)	(388,417)
<i>Cash flows from investing activities:</i>			
Purchase of tangible fixed assets		-	-
Dividends, interest, and rents from investments		1,403	619
Gross sale of investments		122,323	100,000
Gross purchase of investments		-	-
Cash provided by/(used in) investing activities		123,726	100,619
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		-	-
Cash inflows from new borrowing		-	-
Cash provided by/(used in) financing activities		-	-
Increase/(decrease) in cash and cash equivalents in the year		83,714	(287,797)
Cash and cash equivalents at the beginning of the year		202,599	490,396
Change in cash and cash equivalents due to exchange rate			
Cash and cash equivalents at the end of the year	2	286,313	202,599

MAPACTION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

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

1	2024	2023
	£	£
Net income/(expenditure) for the year	(180,210)	127,782
Adjustments for:		
Depreciation charge	-	5,267
Loss/(profit) on sale of fixed assets	-	-
(Gains)/losses on investments	(988)	(2,128)
Dividends, interest and rents from investments	(1,403)	(208)
Decrease/(increase) in stock		
Decrease/(increase) in debtors	138,339	(39,108)
Increase/(decrease) in creditors	4,250	55,943
Net cash provided by/(used in) operating activities	(40,012)	147,547

Analysis of changes in net funds

2	At 01.01.24	Cashflow	At 31.12.24
	£	£	£
Net cash			
Cash at bank	202,599	83,714	286,313

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.

As shown in the Statement of Financial Activities, the charity incurred a further deficit in 2024 which reduced the level of unrestricted funds to £283,120 at 31 December 2024. Following to the year end, the charity and the wider international development sector has faced an exceptionally challenging fundraising environment. This has included the withdrawal of overseas aid by the US Government and significant reductions by other institutional funders.

In response to this, the charity has made significant reductions to its headcount and the cost base has been reduced to reflect the resources available. The charity has also continued attempts to diversify its funding sources given the landscape for institutional funding. The trustees and management team meet regularly and additional meetings have been held to ensure that up-to-date information is considered and appropriate decisions made. The trustees and management team continue to revisit the income pipeline, cost base and operational models to ensure the charity remains sustainable.

When considering the charity's ability to continue as a going concern, the trustees have considered three scenarios (a conservative scenario, a reasonable scenario and a more optimistic scenario). Each of the three scenarios show the charity continuing in operating until October 2026 and meeting its liabilities as they fall due.

Given this, 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. As stated above, in making this assessment, the trustees have considered a period of at least one year from the date of approval of these financial statements.

1. Accounting policies - CONTINUED

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 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.

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.

1. Accounting policies - CONTINUED

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.

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.

1. Accounting policies - CONTINUED

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.

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.

1. Accounting policies - CONTINUED

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 £	Restrict ed £	Total 2024 £	Unrestrict ed £	Restrict ed £	Total 2023 £
Donations	161,779		161,779	363,970	-	363,970
Gifts in kind	99,046	-	99,046	72,695	-	72,695
Total	260,825	-	260,825	436,665	-	436,665

Included within the above is funding from the Swiss Confederation, represented by the Swiss Federal Department of Foreign Affairs, acting through the Swiss Agency for Development and Cooperation (SDC). The value of this funding is £44,000 (2023: £8,831).

3 Income from charitable activities

	2024 £	2023 £
BHA	583,056	716,470
GFFO	706,705	308,503
Government and Institutional	1,289,761	1,024,973
Calleva Vaccine Rollout project	50,000	-
<i>Disaster Response</i>	<i>50,000</i>	<i>-</i>
Caribou (Unrestricted)	12,000	-
WCK (Unrestricted)	50,363	-
IDF	50,000	87,000
CartONG	123,201	47,840
<i>Disaster Preparedness</i>	<i>235,564</i>	<i>134,840</i>
Total	1,575,325	1,159,813

In 2024, £62,363 of the income from charitable activities was unrestricted.
In 2023, all income from charitable activities was restricted.

4 Other income

	2024 £	2023 £
Sundry Income	-	-
Volcanic Hazard Mapping Consultancy	8,822	375
	<u>8,822</u>	<u>375</u>

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

5 Investment income

	2024 £	2023 £
Deposit account income and bank interest	1,403	619
	<u>1,403</u>	<u>619</u>

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

6 Cost of raising funds

	Unrestricted £	Restricted £	2024 £	Unrestricted £	Restricted £	2023 £
Staff costs	50,032	9,457	59,489	71,909	14,142	86,050
Fundraising support	52,001	2,170	54,171	2,137	-	2,137
Marketing	3,739	8,924	12,663	5,064	1,634	6,698
	<u>105,772</u>	<u>20,551</u>	<u>126,323</u>	<u>79,110</u>	<u>15,776</u>	<u>94,886</u>

7 Analysis of expenditure on charitable activities

	Direct £	Support £	Total 2024 £	Total 2023 £
Restricted expenditure	1,098,647	192,549	1,291,196	1,100,399
Unrestricted expenditure	228,698	381,355	610,053	740,708
	<u>1,327,345</u>	<u>573,904</u>	<u>1,901,249</u>	<u>1,841,107</u>

MAPACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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	2024	Total 2023
		£	£	£	£	£	£	£	£
Direct cost:									
Direct programme	66,834	36,465	100,064	113,780	144	-	-	250,453	327,495
Direct staff costs	59,489	134,863	119,991	162,013	58,243	284,502	97,744	857,356	432,958
Direct consultant	-	61,132	98,412	46,775	-	-	13,217	219,536	348,367
Support costs:									
Support staff costs		42,598	37,901	51,174	18,397	89,864	30,874	270,807	203,756
Support consultant		2,830	2,518	3,400	1,222	5,970	2,051	17,990	20,360
Premises		5,913	4,599	5,913	2,628	9,854	3,942	32,848	32,519
Administration		11,838	9,207	11,838	5,261	19,730	7,892	65,768	51,140
IT		29,394	22,862	29,394	13,064	48,991	19,596	163,302	129,584
Governance costs		2,058	1,601	2,058	915	3,431	1,372	11,435	7,836
Other support costs								11,754	15,846
Total	126,323	327,091	397,155	426,345	99,875	462,341	176,688	1,901,249	1,569,862
<i>Total 2023</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>	

MAPACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

7B Analysis of expenditure on charitable activities

Mission days allocation			Direct costs total	of which:		Attributable	of which:		Non-	of which:		Total	Total 2023	
				UNR	RES		UNR	RES		UNR	RES			
Cost of raising funds			66,834	55,740	11,094	59,489	50,032	9,457				126,323	82,130	
18%	Disaster Response	£	232,459	33,769	198,690	94,632	62,620	32,011				327,091	507,623	
14%	Disaster Preparedness	£	318,467	42,068	276,400	78,688	51,765	26,923				397,155	245,016	
18%	Capacity Building	£	322,568	60,923	261,646	103,777	68,124	35,653				426,345	162,991	
8%	M&E	£	58,387	7,878	50,510	41,487	27,487	14,000				99,875	133,716	
30%	Technical Innovation &		284,502	40,290	244,212	177,839	116,476	61,363				462,341	437,881	
12%	Development &	£	110,961	43,771	67,190	65,727	43,335	22,392				176,688	66,788	
Non-attributable									11,754	11,547	207	11,754	15,846	
Total 2024			£	1,327,345	228,698	1,098,647	562,150	369,808	192,342	11,754	11,547	207	1,901,249	1,569,861
Total 2023			£	1,108,820	197,185	911,634	445,196	339,033	106,163	15,846	(20,836)	36,682	1,569,861	

8 Analysis of governance costs

	2024 £	2023 £
Trustee business, meetings & travel	1,077	875
Audit fees	9,600	9,960
	<u>10,677</u>	<u>10,835</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):

	2024 £	2023 £
Depreciation	-	-
Operating lease rentals on property	18,841	18,841
Foreign exchange gains/losses	1,275	5,983
Auditor's remuneration - audit fees	9,600	9,960
Auditor's remuneration - taxation services	300	-

10 Staff costs

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and salaries	1,055,704	740,960
Social security costs	105,212	80,741
Pension costs	26,736	17,513
Consultant costs	237,526	415,682
	<u>1,425,178</u>	<u>1,254,895</u>

Allocated as follows:

Cost of raising funds	59,489	86,050
Charitable activities	1,365,689	1,168,845
	<u>1,425,178</u>	<u>1,254,895</u>

Of the total consultancy cost £16,814 related to probono support.

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

	2024	2023
£60,001 - £70,000	4	-
£70,001 - £80,000	-	-
£80,001 - £95,000	1	-

The number of staff employed during the period, excluding consultants, was 24 (2023: 30).
The average full time equivalent for 2024 was 21 (2023: 19.5)

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 £338,896 (2023: £276,342).

11 Trustee remuneration and expenses, and related party transactions

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the prior year.

During the year consultancy fees were paid to 1 Trustee of the Charity (2023: 2 Trustees). Consultancy fees totalling £6800 were paid to CIJ Holdings Ltd for work undertaken to deliver an anti-malaria programme in South Sudan and Burundi, funded by the Calleva Foundation. Christopher Jarvis, a trustee of the Charity is a director of CIJ Holdings Ltd.

Aggregate donations from Trustees were £Nil (2023: £350).

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

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year.

12 Taxation

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.

MAPACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13 Fixed assets: tangible assets

	Leasehold improvement s £	Total £
Cost		
At 1 January 2023	40,852	40,852
Additions	-	-
Disposals	-	-
At 31 December 2023	40,852	40,852
Depreciation		
At 1 January 2023	40,852	40,852
Charge for the year	-	-
Disposals	-	-
At 31 December 2023	40,852	40,852
Net book value		
At December 2024	-	-
At December 2023		-

14 Investments

	2024 £ <i>Shares in group undertakings</i>	2024 £ <i>Cash investment s</i>	2024 £ <i>TOTAL</i>	2023 £ <i>TOTAL</i>
Market value at the start of the year	100	121,337	121,437	213,274
Revaluations		988	988	8,163
Bank fees		-	-	-
Withdrawals		(122,325)	(122,325)	(100,000)
Market value at the end of the year	100	-	100	121,437

14 Investments - CONTINUED

Investments at fair value comprised:

	2024 £	2023 £
Equities	100	100
Cash held within the cash investment fund	-	121,337
	<u>100</u>	<u>121,437</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	31.12.24 £	31.12.23 £
Ordinary	100		
Aggregate capital and reserves		<u>100</u>	<u>100</u>

15 Debtors

	2024 £	2023 £
Trade debtors	100,407	52,096
Other debtors	-	-
Prepayments and accrued income	65,598	252,247
Rent deposit	4,163	4,163
	<u>170,168</u>	<u>308,507</u>

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Bank overdraft	-	-
Bank loan	-	-
Deferred income	70,000	82,725
Taxation and social security costs	39,007	29,951
	<u>173,463</u>	<u>169,213</u>

MAPACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

17 Deferred income

	As at 1 January 2024	Grant received	Released in year	As at 31 December 2024
	£	£	£	£
IDF	30,000	90,000	(50,000)	70,000
Volcanic Hazard Mapping Consultancy	2,725	6,097	(8,822)	-
Calleva Health Project	50,000	-	(50,000)	-
	82,725	96,097	(108,822)	70,000

	2024 £	2023 £
Deferred income brought forward	82,725	100,000
Grant received	96,097	87,000
Released to income from charitable activities	(108,822)	(104,275)
Deferred income carried forward	70,000	82,725

18 Restricted funds

2024:

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers * £	Balance at 31 December 2024 £
Institutional funders:					
BHA	-	583,056	(557,816)	(25,240)	
GFFO	-	706,705	(662,987)	(43,718)	-
Projects:					
Calleva Vaccine Rollout project	-	50,000	(11,169)	(38,831)	-
IDF	-	50,000	-	(50,000)	-
CartONG	-	123,201	(79,776)	(43,426)	-
Total	-	1,512,962	(1,311,747)	(201,214)	

MAPACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2023:

	<i>Balance at 1 January 2023</i> £	Income £	Expenditure £	Transfers *	<i>Balance at 31 December 2023</i> £
<i>Institutional funders:</i>					
BHA	-	716,470	(651,876)	(64,593)	-
GFFO	-	308,503	(287,703)	(20,801)	-
Projects:					
Calleva Vaccine Rollout project	48,825	-	(52,780)	3,954	-
Renaissance Re	-	-	-	-	-
<i>Start Network Early Action Project</i>	52,067	87,000	(91,160)	(47,907)	
CartONG	-	47,840	(32,656)	(15,185)	-
Total	100,892	1,159,813	(1,116,175)	(144,531)	-

*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.

19 Unrestricted funds

2024:

	<i>Balance at 1 January 2024</i> £	Income £	Expenditure £	Transfers £	<i>Balance at 31 December 2024</i> £
General fund	463,330	333,413	(714,837)	201,214	283,121
	463,330	333,413	(714,837)	201,214	283,121

2023:

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

Unrestricted funds - CONTINUED

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

20 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2024 £	Total 2023 £
Tangible fixed assets		-	-	-	-
Fixed asset investments	100	-	-	100	121,437
Net current assets/(liabilities)	283,020	-		283,020	341,890
Creditors of more than one year	-	-	-	-	-
Total	283,120	-		283,120	463,330

Operating leases

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

Property	2024 £	2023 £
Less than one year	17,749	16,651
One to five years	-	-
	17,749	16,651

22 Related parties

There were no related party transactions for the year ended 31 December 2024 (2023: none), other than disclosed in note 11.