



**MapAction**

**Report and Financial Statements**

**31 December 2012**

Company number 6611408

Charity number 1126727

## Reference and Administrative details

For the year ended 31 December 2012

<b>Company number</b>	6611408
<b>Charity number</b>	1126727
<b>Registered office and operational address</b>	The Saunderton Estate Wycombe Road Saunderton Buckinghamshire HP14 4BF
<b>Trustees</b>	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:  Helen Campbell: retired 8 December 2012 The Earl of Cork and Orrery Christopher Egerton-Warburton John Howe CB, OBE Bruce Mauleverer QC Alan Mills: elected 8 December 2012 Flemming Nielsen Nigel Press (Secretary) Patrick Vigors (Treasurer) Victoria White Dr Toby Wicks Roy Wood (Chairman)
<b>Chief Executive</b>	Nigel Woof (to 31 January 2013) Liz Hughes (from 1 February 2013)
<b>Bankers</b>	CAF Bank Limited PO Box 289 West Malling Kent ME19 4TA
<b>Accounts review</b>	CK Yew FCCA C Yew and Company 54 Glenburnie Road London SW17 7NF

## Report of the Trustees

For the year ended 31 December 2012

The Trustees present their report and the reviewed financial statements for the year ended 31 December 2012.

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

### Objects and aims of the charity

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

"To provide support to decision making in humanitarian and similar situations anywhere in the world through the application of geographically based and other information systems and programmes with the aim of preserving life and relieving suffering and poverty."

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

The charity's principal aims during the year remained as follows:

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

### Achievements and performance

2012 was a busy year for the charity operationally. Teams were deployed to eight humanitarian crises. Responses to natural disasters included the aftermath of tropical storms in the Philippines, Madagascar and the Comoros islands, and severe flooding affecting poor rural communities in Paraguay: all these deployments were in support of United Nations disaster assessment missions. In February volunteers assisted UNICEF in the preparation of its response to the food crisis that impacted millions of people across the Sahel region of West Africa. This was followed by an unusual but very necessary deployment to Brazzaville in the Republic of Congo, where a series of ammunition depot explosions had scattered potentially deadly unexploded ordnance over residential area which had to be located, mapped and cleared.

The charity also positioned itself to respond to the humanitarian situation in Syria. Following a reconnaissance trip to the region, MapAction partnered with the Assessment Capacities Project (ACAPS) to collate and distribute needs assessment information or aid agencies operating in the region. Work began, from Beirut in Lebanon, during December and will continue through 2013, funded by the UK Government.

In between its emergency response deployments, MapAction undertook a full programme of capacity building work, assisting other organisations in disaster preparedness and conflict reduction. Most of this work was in Africa, involving no fewer than seven field missions by the charity's volunteers and staff to the Democratic Republic of Congo, Kenya, Nigeria and Zambia. We gave training to the disaster management authority and Red Cross society of Dominica, and to United Nations staff in Kazakhstan. The charity's team also delivered training for humanitarian staff through fifteen other training events around the world, working with aid agencies including Save the Children, Cafod and RedR. Participation in two international disaster response exercise, in Indonesia and Georgia, rounded out the charity's busiest year ever on non-emergency projects.

During the second half of 2012 the charity undertook an independent evaluation of its operations, as required by its Programme Partnership Agreement with UK DFID. The evaluation process and report proved of high value for steering future efforts, and it was very encouraging to note very positive feedback from service users and partner organisations, and to receive a high assessment for the charity's efficiency and value-for-money. Underlining the charity's value to the humanitarian system, MapAction also during 2012 was selected as one of the first UK aid NGOs for DFID's new Rapid Response Facility mechanism which is aimed at providing immediate life saving aid in major sudden onset disasters.

### Structure, governance and management

MapAction was founded under the name Aid for Aid in 1997 and has provided a continuous operational service since 2003. The charity completed a change in 2009 from a charitable trust structure (charity number 1075977) to a company limited by guarantee (charity number 1126727). Through that change the charity also became a membership organisation. Members of the charity comprise people who are actively working, whether paid or as volunteers, for the charity and numbered 80 at the end of 2012.

MapAction is governed by a Board of Trustees who are elected by the membership at Annual General Meetings with defined term limits. The Board can also co-opt new Trustees pending formal election. At the AGM in December 2012 two Trustees stood down and were re-elected, one retired and one new Trustee was elected, leaving a total of eleven Trustees, two of whom are active operational volunteers with the charity. The composition of the Board has been strengthened in recent years to achieve an appropriate balance of backgrounds and skills.

The current Chairman Roy Wood took over the role during 2011 on the retirement of Andrew Douglas-Bate who was appointed Founder Emeritus in recognition of his service to the charity since 1997. Roy Wood is an experienced charity chairman and trustee who has served on the Council of the Royal Geographical Society. He has been actively involved with MapAction since 2004, first as a management volunteer before becoming a Trustee of the charity.

Nigel Woof served as Chief Executive throughout 2012. He retired in January 2013 and handed over to Liz Hughes who was recruited to the role following a selection process completed during 2012. Liz has 17 years' experience in humanitarian and development work including assignments with the International Red Cross, Oxfam and Save the Children. She also serves as a trustee of the Andrews Charitable Trust, a grant making charity.

The permanent staff includes, in addition to the Chief Executive, six people in full time and part time roles, all with substantial experience in the charity. The charity's immediate response capability is based on the extensive use of technically skilled volunteers who have arrangements with their employers to be available at short notice. At the end of 2012 the volunteer pool included 30 trained for deployment overseas and a further 20 who contribute to the operational support team in the UK.

## Financial review

**Financial performance.** Income in the year to 31 December 2012 was £390,683 (2011: £364,828). The 7% increase in income year on year reflected an increase in donations and grants from a range of sources, and cost-sharing income from partners in certain charitable projects, notably the Infoasaid initiative to enhance preparedness for communicate with disaster affected communities.

Core funding from DFID, under a Programme Partnership Agreement (PPA) comprised nearly 39% of total income although this proportion was somewhat lower than in 2011 as income from other sources began to rise as a result of increased investment in fundraising from trusts, companies and individual supporters.

Total expenditure in the year was £413,706 (2011: £300,566). The year on year increase reflects in part an unusually 'quiet' 2011 for disaster emergencies. The 2012 year by contrast saw the charity undertake eight emergency missions and its largest ever programme of capacity building work, and direct costs of these activities were the chief factor driving the increase in the total expenditure figure.

The increase in fundraising programmes, which was begun part way through 2011, resulted in an increased cost: in 2012 fundraising expenditure represented just under 11% of total income. All fundraising expenses were covered by a specific multi-year grant from the Man Charitable Trust, which was secured in 2011.

Significant costs (£11,157) were incurred for the first time in 2012 for evaluation of the charity's programmes. This important investment in steering future effectiveness was covered by the DFID PPA strategic funding.

There was a deficit of income over expenditure for the year of £23,023 which represented 5.5% of total expenditure. This contrasted with a substantial surplus in the previous (2011) year. The 2012 deficit budget was planned by the board as part of the implementation of the reserves policy and to enable both the increase in anticipated programme activity and investments in operational capacity. However, it also remains the case that the non-predictability of disaster emergencies arising throughout any year, and hence emergency response costs, will inevitably result in significant fluctuations of expenditure year by year. These costs are controllable by decisions made month by month on commitments of resources to each emergency.

At 31 December 2011 total funds stood at £545,730 (2010: £577,558). This included unrestricted funds of £480,053 (2010: £495,760). The decline in total funds resulted from the income deficit as described above, partially offset by a gain in the value of held investments over the year.

**Financial policies.** Each year the Board reviews financial policies and recommends changes where necessary to the Treasurer. These policies and associated systems cover reserves, financial risk, financial reporting, investment, tendering, expenses and capitalisation.

**Reserves policy:** The decision to reduce the target operating reserve from 24 months to 12 months of budgeted expenditure mentioned in the 2011 report was implemented during 2012. As described above, a deficit budget of about £40,000 was adopted with the aim of expanding the capacity building programme and of investing in technology to improve MapAction's responsiveness.

As at the end of 2012 the reserves (excluding restricted funds which fall outside the Charity Commission's definition of reserves (CC19) stood at £495,760 representing 14 months at the expenditure rate for the year. A small deficit budget will be adopted for 2013 but, with the 3 year DFID funding agreement coming to an end in 2014, a careful eye will be kept on future income streams.

## MapAction

**Investment policy:** During the year the security of the Charity's financial holdings was reviewed, which resulted in a decision to reduce cash holdings in individual accounts to a level commensurate with the Financial Services Compensation Scheme to provide security in the event of a bank default, and to place longer term funds with an investment institution specialising in maximising returns for Charity Funds.

## Sustainability

MapAction's services remain highly relevant to the needs of international humanitarian response and disaster risk reduction. The charity is not aligned in the long term to any particular technology platform and is hence able to draw selectively from a wide range of established and emerging IT tool kits to produce its maps and other information products. The availability of high skilled, energetic and productive prospective volunteers remains high, and there are no difficulties in filling volunteer vacancies or expanding this capacity.

The main constraint to sustainability remains access to core and programme funding over the medium term. The charity's current strategic funding grant from UK Government (DFID) runs until April 2014 and it is not yet known if this will be extended or whether appropriate substitute funding schemes will become available. On the other hand, the capability to attract a broader base of income from a wide supporter base is being developed steadily and this will contribute substantially to longer term financial sustainability.

## Future plans

At the time of writing (Feb 2012) the charity is heavily involved in response to the Syria crisis, through collaborative projects within the Middle East region to assist in assessing needs of people affected by the conflict in Syria, and refugees who have fled to neighbouring countries. While MapAction has worked in other conflict-driven emergencies in the past, as well as in natural disasters, its Syria response exemplifies the growing demand from partner organisations – UN agencies, international aid charities and others. They need its services to provide clear and trustworthy information 'products' to enable well informed decisions to be made in response to critical humanitarian needs. MapAction's reputation for rapid and flexible response, and its strong service ethos, was highlighted through independent evaluation during 2012 and this provides a strong rationale for the charity to build its capacity to deliver services in more emergency situations in the future.

The new Chief Executive, who is now in place, will review the charity's programmes during the first half of 2013 and will make strategic recommendations to the board. However, large changes in the charity's services and programmes are not envisaged in the short term and the charity is well positioned to continue to respond to emergencies and pursue its capacity building objectives in 2013.

Key opportunities and imperatives include meeting the demand from aid agencies for more MapAction assistance across a wide range of humanitarian contexts, increasingly encompassing 'complex' emergencies and protracted crises as well as sudden-onset disaster events. Challenges remain the availability of potential sources of funding from both institutional donors and wider sources, against the economic background in the UK and continental Europe, from which MapAction seeks its funding.

## Risks

The Trustees are satisfied that systems are in place to mitigate major risks to which the charity is exposed. The Board continues its practice of conducting a formal risk review annually, and of assessing specific risks when they arise. A risks matrix is maintained which assesses risks based on probability and potential impact, in order to prioritise risks for Board and management focus. During the year there were 26 classes of risk under active consideration and control, grouped into five categories: financial; 'licence-to-operate'; management and governance; and operational risks.

## **Statement of the Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the net income or expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (United Kingdom Generally Accepted Accounting Practice) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

Each of the Trustees confirms that to the best of his/her knowledge there is no information relevant to the independent examination of which the examiner is unaware. Each of the Trustees also confirms that he/she has taken all necessary steps to ensure that he/she is aware of all relevant examination information and that this information has been communicated to the examination.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2012 was 80 (2011: 67). The Trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the Trustees on 5 July 2013 and signed on their behalf by



Roy Wood  
Chairman

## Report of the Independent Auditor to the Members of MapAction

We have audited the financial statements of MapAction for the year ended 31 March 2013 set out on pages 9 to 17. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members as a body, for our audit work, for this report, or for the opinions we have formed.

### Respective responsibilities directors and auditors

As explained more fully in the Responsibilities Statement set out on page 7, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2012 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Opinion on other matter prescribed by the Companies Act 2006

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



Name: CK Yew FCCA  
Address: 54 Glenburnie Road, London SW17 7NF  
Date 31 July 2013

**Financial Statements**

For the year ended 31 December 2012

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

	Note	Restricted £	Unrestricted £	Designated £	2012 Total £	2011 Total £
<b>Incoming resources</b>						
<i>Incoming resources from generated funds</i>						
Direct donations	2	80,000	116,395	15,809	<b>212,204</b>	197,517
Government and institutional		-	151,158	-	<b>151,158</b>	149,869
<i>Incoming resources from charitable activities</i>						
Field operations	3	-	5,509	-	<b>5,509</b>	6,791
Other income from charitable activities	3	1,891	15,584	-	<b>17,475</b>	5,399
<i>Other incoming resources</i>						
Interest receivable		-	4,337	-	<b>4,337</b>	5,252
<b>Total incoming resources</b>		<b>81,891</b>	<b>292,983</b>	<b>15,809</b>	<b>390,683</b>	<b>364,828</b>
<b>Resources expended</b>						
<i>Costs of generating funds</i>						
Costs of generating voluntary income		41,973	-	-	<b>41,973</b>	20,245
<i>Charitable activities</i>						
Disaster response	4	7,064	178,299	15,809	<b>201,172</b>	87,792
Capacity building		7,230	150,834	-	<b>158,064</b>	154,429
Research projects		19,864	-19,864	-	<b>-</b>	37,029
Monitoring and evaluation costs		-	11,157	-	<b>11,157</b>	
<i>Governance costs</i>	5	-	1,341	-	<b>1,341</b>	1,071
<b>Total resources expended</b>		<b>76,131</b>	<b>321,766</b>	<b>15,809</b>	<b>413,706</b>	<b>300,566</b>
Net incoming/(outgoing) resources before transfers		5,760	-28,783	-	<b>-23,023</b>	64,262
Gross transfers between funds		-1,891	1,891	-	<b>-</b>	36,839
Gains and losses on investments	11	-	11,185	-	<b>11,185</b>	-
<b>Net movement in funds</b>		<b>3,869</b>	<b>-15,707</b>	<b>-</b>	<b>-11,838</b>	<b>101,101</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		61,798	495,760	-	<b>557,558</b>	456,457
Total funds carried forward		65,667	480,053	-	<b>545,720</b>	577,558

All of the above results are derived from continuing activities. There were no other recognised gains or losses

other than those stated above. Movements in funds are disclosed in Note 11 to the financial statements.

**Balance sheet**

As at 31 December 2012

	Note	2012 £	2011 £
<b>Current assets</b>			
Investments	11	261,184	-
Debtors	8	5,654	2,187
Cash at bank and in hand		282,980	559,538
		<b>549,818</b>	561,725
<b>Liabilities</b>			
Creditors: amounts due within one year	9	-4,098	-4,167
Net current assets		<b>545,720</b>	557,558
<b>Net assets</b>	10	<b>545,720</b>	557,558
<b>Funds</b>			
Restricted funds	12	65,667	61,798
Designated funds		0	-
Unrestricted funds			
General funds	12	480,053	495,760
<b>Total charity funds</b>		<b>545,720</b>	557,558

Approved and authorised for issue by the trustees on 5<sup>th</sup> July 2013 and signed on their behalf by



Roy Wood

Chairman



Patrick Vigors

Treasurer

## Notes to the Financial Statements

### For the year ended 31 December 2012

#### 1. Accounting policies

- a. The financial statements have been prepared under the historical cost convention and in accordance with applicable UK accounting standards. They follow the recommendations in the Statement of Recommended Practice, Accounting and Reporting by Charities (issued in December 2005).
- b. Voluntary income is received by way of donations or grants and is included in full in the statement of financial activities when receivable.
- c. Revenue grants are credited to the statement of financial activities when received or receivable whichever is earlier.

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

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

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

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

- h. Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.
- i. Depreciation is not provided on any tangible fixed assets. All assets, primarily computers and communication equipment, are fully expensed in the year of purchase. Equipment sometimes has to be left in situ or donated to local charities at the end of a deployment.
- j. Transactions denominated in foreign currencies are translated into sterling at the exchange rate at the date of the transaction.

## 2. Incoming resources from generated funds

	Restricted	Unrestricted	Designated	2012 Total	2011 Total
	£	£	£	£	£
Trusts and private donors	80,000	88,713	13,809	<b>182,522</b>	97,347
MapAction Deutschland	-	-	-	-	17,488
Corporate donors	-	27,682	2,000	<b>29,682</b>	82,682
Institutional core funding (DFID)	-	151,158	-	<b>151,158</b>	149,869
	<b>80,000</b>	<b>267,553</b>	<b>15,809</b>	<b>363,362</b>	<b>347,386</b>

MapAction has at various times since 2002 received donated services and resources from a number of commercial and non-commercial organisations. These include software licences, access to technical support, computer server resources, and free use of proprietary geospatial data. These resources contribute substantially to the charity's technical work. The Trustees consider that attempting to attribute monetary values to this assistance in the charity's accounts would involve disproportionate effort whilst contributing little to the interpretation of the accounts.

## 3. Incoming resources from charitable activities

Incoming resources from charitable activities is analysed below.

	Restricted	Unrestricted	2012 Total	2011 Total
	£	£	£	£
Field operations	-	5,509	<b>5,509</b>	-
Non-deployed projects		13,230	<b>13,230</b>	-
Research projects	1,891	-	<b>1,891</b>	6,791
Income from MapAction training courses	-	2,204	<b>2,204</b>	3,768
Reinstatement/adjustments	-	150	<b>150</b>	1,631
Total incoming resources from charitable activities	<b>1,891</b>	<b>21,093</b>	<b>22,984</b>	<b>12,190</b>

Cost sharing contributions were received from partner organisations for emergency operations in Senegal and DRC, and for a training course run in Kazakhstan.

Fees and expenses were received for participation in the Infoasaid project which developed preparedness information for communicating with disaster affected communities.

A final fee payment of £150 was received for participation in an EU-funded research project completed in 2011.

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

	Specific costs (a) £	Staff costs (b) £	Premises costs (c) £	Support costs (d) £	2012 Total £	2011 Total £
Disaster response	76,636	100,276	11,350	12,910	<b>201,172</b>	87,792
Capacity building	60,214	78,788	8,918	10,144	<b>158,064</b>	154,429
Research projects	-	-	-	-	-	37,029
Fundraising	4,679	30,793	4,000	2,500	<b>41,972</b>	20,245
Monitoring and evaluation		-	-	11,157	<b>11,157</b>	-
Governance	1,341	-	-	-	<b>1,341</b>	1,071
Total resources expended	<b>142,870</b>	<b>209,857</b>	<b>24,268</b>	<b>36,711</b>	<b>413,706</b>	<b>300,556</b>

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

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

*Premises costs (column c):* headquarters rent and related costs are allocated to Fundraising at a fixed rate of £4,000 (2011: £3,500). The balance of premises costs are allocated using the 'mission days' method described below.

*Support costs (column d):* other organisational costs, for example insurance premiums and general IT costs, are allocated to Fundraising at a fixed rate of £2,500 (2011: £1,500). The balance of these costs are allocated using the 'mission days' method described below.

*'Mission days' cost allocation method:* As referred to above, non-attributed costs are allocated between Disaster response and Capacity building programmes in the ratio of the operational days deployed in the year on each programme activity. The differences between 2011 and 2012 demonstrate the unpredictable nature of the demand for response to disasters.

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

	2012	2011
Disaster response	<b>56%</b>	36%
Capacity building	<b>44%</b>	64%

## 5. Net incoming resources for the year

This is stated after charging / crediting:

	2012 £	2011 £
Independent reviewer's remuneration:		
Review	700	700
Accountancy	-	-
Trustees' remuneration	-	-
Trustees' reimbursed expenses and board meeting venue costs	641	371
	<b>1,341</b>	<b>1,071</b>

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

## 6. Salaries, contractors and consultant costs

	2012 £	2011 £
Salaries	158,042	111,784
Social security costs	14,465	10,163
Other staff costs (including recruitment costs)	-	3,780
<b>Total employee costs</b>	<b>172,507</b>	<b>125,727</b>
Payments for bookkeeping services to firms controlled by a Trustee	8,400	8,723
Technical consultants (not direct employees)	28,950	36,297
<b>Total staff costs from all sources</b>	<b>209,857</b>	<b>170,747</b>

No employee earned more than £60,000 during the year (2011: nil)

The average weekly number of employees (full-time equivalent excluding bookkeeping and technical consultants) during the year was 4.3 (2011: 3.1).

## 7. Taxation

The charitable company is not liable to corporation tax as all its income is charitable and is applied for charitable purposes.

**8. Debtors**

	<b>2012</b> £	2011 £
Trade Debtors	<b>5,654</b>	74
Other Debtors	-	2,113
	<b>5,654</b>	<b>2,187</b>

**9. Creditors: amounts due within one year**

	<b>2012</b> £	2011 £
Trade creditors	<b>11</b>	4,056
Tax and social security	<b>4,087</b>	111
	<b>4,098</b>	<b>4,167</b>

**10. Analysis of net assets between funds**

	Restricted Funds £	Designated Funds £	General Funds £	<b>Total Funds £</b>
Current assets	65,667	-	484,151	<b>549,819</b>
Current liabilities	-	-	-4,098	<b>-4,098</b>
Net assets at 31 December 2012	<b>65,667</b>	-	<b>480,053</b>	<b>545,720</b>

**11. Fixed assets investments**

	2012 £	2011 £
Carrying (market) value at beginning of year	-	-
Add: additions to investments at cost	250,000	-
Less: disposals at carrying value	-	-
Add/(deduct) net gain/(loss)	11,184	--
Carrying (market) value at end of year	<u>261,184</u>	<u>-</u>

**Analysis of investments**

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

**Material investment holdings**

	Market value £
Cazenove Multi Manager Diversity A	261,184

**12. Movements in funds**

	At start of year £	Incoming resources £	Outgoing resources £	Transfers £	At end of year £
<b>Restricted funds</b>					
Bernard Sunley	-	10,000	-10,000	-	-
Dulverton Trust 2010	4,525	-	-2,230	-	<b>2,295</b>
Dulverton Trust 2012	-	20,000	-	-	<b>20,000</b>
Pilkington Trust	3,000	-	-2,064	-	<b>936</b>
Man Charitable Trust	36,300	50,000	-41,973	-	<b>44,327</b>
Participation in EU research projects	17,973	1,891	-19,864	-1,891	<b>-1,891</b>
Total restricted funds	61,798	81,891	-76,131	-1,891	<b>65,667</b>
<b>Designated funds</b>					
Emergency Response Fund	-	15,809	-15,809	-	-
Total designated funds	-	15,809	-15,809	-	-
<b>Unrestricted funds</b>					
General funds	495,760	304,168	-321,766	1,891	<b>480,053</b>
Total unrestricted funds	495,760	304,168	-321,766	1,891	<b>480,053</b>
<b>Total funds</b>	<b>557,558</b>	<b>401,868</b>	<b>-413,706</b>	<b>-</b>	<b>545,720</b>

**Purposes of restricted and designated funds**

- The Bernard Sunley fund may be utilised for purchases of operational equipment and associated costs agreed with the donor.
- The Dulverton Trust funds 2010 and 2012 may be utilised for a package of programmes agreed with the donor: these include production of training materials for aid workers and also costs associated with certain types of field projects.
- The Austin and Hope Pilkington Trust funds may be utilised for certain types of costs associated with the medical preparedness of MapAction volunteers and staff to undertake emergency missions.
- The Man Charitable Trust funds may be used for costs of fundraising programmes and related activities agreed with the donor.
- Grants received for participation in EU-funded research projects may be used to defray eligible costs associated with delivering the outputs of those projects, of which MapAction has been a partner NGO. In 2012 the balance of funds received for past projects was transferred to General Fund.
- The Emergency Response Fund is unrestricted but is designated by the Trustees for meeting costs associated with humanitarian emergency response activities by the charity.

**Related party transactions**

During the year the charity paid fees totalling £8,863 to Henderson Bell and Company Limited, Webcom Limited and PK Portraits Limited for the rental of online accounting system facilities, payroll facilities and bookkeeping services (2011: £8,723). These firms are controlled by Mr P M D Vigors, a Trustee of the charity.