



MapAction

Report and Financial Statements

31 December 2011

Company number 6611408

Charity number 1126727

Reference and Administrative details

For the year ended 31 December 2011

Company number	6611408
Charity number	1126727
Registered office and operational address	The Saunderton Estate Wycombe Road Saunderton Buckinghamshire HP14 4BF
Trustees	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 The Earl of Cork and Orrery Andrew Douglas-Bate MBE: retired 3 December Christopher Egerton-Warburton John Howe CB, OBE Bruce Mauleverer QC Flemming Nielsen: appointed 4 July Nigel Press (Secretary) Patrick Vigors (Treasurer) Victoria White Dr Toby Wicks Roy Wood (Chairman)
Chief Executive	Nigel Woof
Bankers	CAF Bank Limited PO Box 289 West Malling Kent ME19 4TA
Accounts review	CK Yew FCCA C Yew and Company 54 Glenburnie Road London SW17 7NF

Report of the Trustees

For the year ended 31 December 2011

The Trustees present their report and the reviewed financial statements for the year ended 31 December 2011.

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

The charity's Objects, as recorded in its governing document, are as follows: "Using Geographic Information Systems and dedicated real time mapping, the preservation of life and the relief of suffering anywhere in the world by developing and providing technical assistance to any organisation operating in humanitarian or human development settings including the practical application of geographical systems and related methods to improve information management and decision making to beneficiary organisations and relevant research development authorised trading training advocacy and promotional activity."

The charity's principal aims during the year were 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

In 2011 MapAction continued with its programmes to use mapped information as a tool to bring aid to people suffering in disasters and other humanitarian crises. The charity remains the only organisation worldwide able to achieve the rapid deployment of trained and equipped emergency mapping teams to the point of need and during 2011 it continued its record of meeting all demands on its services.

Sudden onset natural disaster emergencies demanded a lower level of international aid response in 2011 than in 2010 and the charity was able to respond well to those that arose during the year. The devastating Japan earthquake and tsunami in March saw a United Nations team flying in to coordinate international assistance and a MapAction team was requested to support this. Later in the year, severe flooding in Nicaragua resulted in the deployment of MapAction volunteers to the region.

As well as assisting in natural disasters, MapAction's help was also requested in two acute conflict-driven crises: the Libyan civil war and an outbreak of severe post-election violence in the Ivory Coast. In both cases MapAction teams deployed to support United Nations humanitarian response coordination groups. Although both these deployments involved significant security and safety

MapAction

challenges for MapAction teams, the charity fulfilled its mission to support the aid agencies responding to the plight of people fleeing from violence both across the North African desert and through West African forests.

Continuing the programmes of previous years, a range of capacity building activities was undertaken between these emergency projects. This included providing training to more than 400 aid workers from many organisations including UN agencies, Red Cross, and major humanitarian charities both in the UK and overseas. The charity also started a project in the Zambezi basin, in partnership with the Southern African Development Community (SADC), to improve emergency information management readiness to respond to the flooding and other natural disasters which, although rarely receiving news coverage in the UK, regularly affect thousands of poor and marginalised people across the region.

During 2011 the charity moved its headquarters to a multi-tenanted 'charity hub' site near High Wycombe in Buckinghamshire, to take advantage of flexible facilities and, in particular, better internet communications than had been available at the old 'Lime Farm' site. All staff members opted to relocate and the move was accomplished smoothly. The charity also took the opportunity of the relative lull in disaster response to continue technical developments, the update of a Field Guide for Humanitarian Mapping, and the training of its own volunteers and staff for their specialist role.

MapAction's contribution to helping to make aid delivery more effective and efficient was recognised during 2011 by the charity's selection by the UK Government as one of 39 agencies, out of 400 applicants, for strategic funding through DFID's Programme Partnership Agreement (PPA) multi-year grant mechanism. This reflected the quality and value-for-money that MapAction was able to evidence and underlined the importance to the humanitarian system of its specialist services. A DFID senior official described the PPA roster as representing "the Premier League of the aid sector" and MapAction was proud to be considered in that category, as the smallest charity to be so selected.

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 67 at the end of 2011.

MapAction is governed by a Board of Trustees who are elected by the membership at Annual General Meetings. The Board can also co-opt new Trustees pending formal election. At the end of 2011 there were 11 Trustees, most of whom have served the charity for several years. Two of the Trustees are active operational volunteers with the charity and another serves in a voluntary management role. 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.

The current Chief Executive, Nigel Woof, joined the charity as a volunteer in 2003 and became a staff member in 2006. Early in 2012 he announced his wish to achieve a managed succession of his position by mid-2013, and a shortlist of candidates is under consideration at time of writing this report. The Trustees are confident that leadership continuity will be maintained during the transition.

MapAction

The permanent staff includes, in addition to the Chief Executive, five 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 2011 the volunteer pool included 34 trained for deployment overseas and a further 27 who contribute to the operational support base in the UK.

Financial review

Financial performance. Income in the year to 31 December 2011 was £364,828 (2010: £423,920). The decline in income year on year reflected the non-recurrence in 2011 of mission-specific grants that occurred in 2010, associated with extended deployments of personnel to Haiti and Pakistan following very large disaster emergencies in that year. Such projects are characterised by a balance of grant income against direct costs incurred, so their absence in 2011 was broadly neutral in net financial terms.

Voluntary income from all sources grew substantially in 2011 to £347,386 from £237,240 in 2010. Core funding from DFID, which has underpinned the charity's finances for several years, continued through 2011 with the commencement of a new three year grant commitment under DFID's Programme Partnership Agreement (PPA), described earlier in this report. A substantial new three-year grant programme was secured from the Man Charitable Trust which was awarded to enable the charity to establish an in-house fundraising function, chiefly through the recruitment of a professional fundraiser onto the staff. The results of this fundraising programme began to be seen in the second half of 2011, while the charity benefited throughout the year from progressive strengthening of its general income from donations across a broadening base of supporters.

Total expenditure in the year was £300,566 (2010: £365,701). A major component of the fall in expenditure resulted from the absence during 2011 of deployment extensions in major disasters, referred to above, which require deployed personnel to be paid, as opposed to the usual shorter deployments of unpaid volunteers.

There was surplus of income over expenditure for the year of £64,262. This was due both to better than expected fundraising performance and lower than budgeted expenditure. Direct costs were below budget as a result of the lull in natural disaster events during the second half of the year. Permanent staff headcount was increased by 1.3 full-time equivalent posts during the year (including the recruitment of a Head of Fundraising) but the additional staff costs were partially offset by a reduction in the use of technical consultants. General overheads were controlled to below budget.

At 31 December 2011 total funds stood at £557,558 (2010: £456,457). This included unrestricted funds of £495,760 (2010: £456,457),

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.

The reserves policy: During 2011 the Board aimed to achieve an operating reserve equivalent to 24 months of budgeted expenditure. This policy was put in place at a time when there was considerable uncertainty over securing replacement funding for the DFID core funding grant which ended in March 2011; it was felt prudent to accumulate a substantial reserve to ensure short term financial sustainability. The actual reserve at the end of 2011 stood at around 16 months of expenditure based on the forthcoming year's budget. In response to the securing of new core funding grants, the Board

MapAction

has subsequently revised the reserves policy downwards to a level equivalent to 12 months of budgeted expenditure.

The investment policy: Funds were placed with CAF Bank on deposit through the year. The Board on several occasions reviewed possible other options for holding reserves, however in view of the considerable financial market uncertainties during the year, the funds continued to be held as cash.

Sustainability

The Board recognises that the most important factor for sustainability is the charity's ability and performance in anticipating and meeting the needs of its core service users, who are aid agencies on the front line of humanitarian emergencies. It is also vitally important to maintain strong working relationships with partner organisations, particularly within the UN system, as these provide 'gateways' to delivering services efficiently during sudden onset disasters.

Key resources remain people, money and technology. In the short term, there is no shortage of technically qualified prospective candidates keen to fill operational volunteer places with MapAction; however such a resource must never be taken for granted. The Board aspires to achieve a more balanced base of income, and considerable progress was made on this during 2011. Access to appropriate technology is supported by strong partnerships with in-kind donors including Esri, Inc, which is a leading global provider of geographic information systems (GIS) software and tools.

Future plans

The charity's main programmes are continuing broadly unchanged through 2012. Readiness for disaster response operations remains the pivotal capability (and the charity had deployed to five such emergencies during the first five months of 2012). The disaster risk reduction project in southern Africa, which started in 2011, will be rolled out on a country by country basis.

MapAction's use of geographical information systems (GIS) places it in a fast moving technology field and the charity maintains its stance of adapting and adopting both commercial and open-source hardware and software to enable it to deliver its services in the often harsh environment of disaster zones. During 2012 the charity's technical development team of volunteer GIS experts is field testing some of the latest geospatial tools with the aim of extending its services to aid workers in the field, who increasingly want to view disaster information through hand-held computers and smartphones as well as in 'traditional' paper map form.

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 2011 was 67 (2010: 54). 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 4 July 2012 and signed on their behalf by



Roy Wood
Chairman

Report of the Independent Examiner to the Members of MapAction

I report on the accounts of the company for the year ended 31 December 2011, which are set out on pages 9 to 16.

Respective responsibilities of Trustees and Examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility:

- to examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: CK Yew FCCA

Address: 54 Glenburnie Road, London SW17 7NF

Date: 10 July 2012

Financial Statements

For the year ended 31 December 2011

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

	Note	Restricted £	Unrestricted £	2011 Total £	2010 Total £
Incoming resources					
<i>Incoming resources from generated funds</i>					
Direct donations	2	53,000	144,517	197,517	91,488
Government and institutional		-	149,869	149,869	145,752
<i>Incoming resources from charitable activities</i>					
Field operations		-	-	-	145,583
Research projects		6,791	-	6,791	35,503
Other	3	-	5,399	5,399	2,131
<i>Other incoming resources</i>					
Interest receivable		-	5,252	5,252	3,463
Total incoming resources		59,791	305,037	364,828	423,920
Resources expended					
<i>Costs of generating funds</i>					
Costs of generating voluntary income		13,700	6,545	20,245	7,779
<i>Charitable activities</i>					
Disaster response	4		87,792	87,792	275,206
Capacity building		-	154,429	154,429	46,364
Research projects		25,657	11,372	37,029	34,214
<i>Governance costs</i>	5	-	1,071	1,071	2,138
Total resources expended		39,357	261,209	300,566	365,701
Net incoming/(outgoing) resources before transfers		20,434	43,828	64,262	58,219
Gross transfers between funds		41,364	-4,525	36,839	-
Net movement in funds		61,798	39,303	101,101	58,219
Reconciliation of funds					
Total funds brought forward		-	456,457	456,457	398,238
Total funds carried forward		61,798	495,760	557,558	456,457

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.

MapAction

Balance sheet

As at 31 December 2011

	Note	2011 £	2010 £
Current assets			
Debtors	8	2,187	7,311
Cash at bank and in hand		559,538	530,680
		561,725	537,991
Liabilities			
Creditors: amounts due within one year	9	-4,167	-81,534
		557,558	456,457
Net assets			
	10	557,558	456,457
Funds			
Restricted funds	11	61,798	-
Unrestricted funds			
General funds	11	495,760	456,457
		557,558	456,457

Approved and authorised for issue by the trustees on 4 July 2012 and signed on their behalf by



Roy Wood
Chairman



Patrick Vigors
Treasurer

Notes to the Financial Statements

For the year ended 31 December 2011

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	2011 Total	2010 Total
	£	£	£	£
Trusts and private donors	53,000	44,347	97,347	38,577
MapAction Deutschland	-	17,488	17,488	-
Corporate donors	-	82,682	82,682	52,911
Institutional core funding (DFID)	-	149,869	149,869	145,752
	53,000	294,386	347,386	237,240

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	2011 Total	2010 Total
	£	£	£	£
Field operations	-	-	-	145,583
Research projects	6,791	-	6,791	35,503
Income from MapAction training courses	-	3,768	3,768	2,131
Reinstatement	-	1,631	1,631	-
Total incoming resources from charitable activities	6,791	5,399	12,190	183,217

No income arose from field operations in 2011 (during the previous year, 2010, mission-specific grants had been received to fund extended deployments of personnel and other operational costs in the major disaster emergencies in Haiti and Pakistan).

Grants were received for participation in EU-funded research projects aimed at developing new technologies and methods for using satellite imagery in disaster response operations.

Fee income was received for delivery by the charity of training courses on emergency mapping methods, to humanitarian aid workers.

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

	Specific costs (a) £	Staff costs (b) £	Premises costs (c) £	Support costs (d) £	2011 Total £	2010 Total £
Disaster response	26,000	45,702	5,608	10,482	87,792	275,206
Capacity building	45,736	80,392	9,866	18,435	154,429	46,364
Research projects	1,263	30,766	3,500	1,500	37,029	34,214
Fundraising	1,358	13,887	3,500	1,500	20,245	7,779
Governance	1,071	-	-	-	1,071	2,138
Total resources expended	75,428	170,747	22,474	31,917	300,566	365,701

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 Research projects and 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 Research projects and Fundraising at a fixed rate of £3,500 (2010: £1,500). 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 Research projects and Fundraising at a fixed rate of £1,500 (2010: £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 2010 and 2011 demonstrate the unpredictable nature of the demand for response to disasters.

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

	2011	2010
Disaster response	36%	86%
Capacity building	64%	14%

5. Net incoming resources for the year

This is stated after charging / crediting:

	2011	2010
	£	£
Independent reviewer's remuneration:		
Review	700	750
Accountancy	-	-
Trustees' remuneration	-	-
Trustees' reimbursed expenses	371	318
	1,071	1,068

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

6. Salaries, contractors and consultant costs

	2011	2010
	£	£
Salaries	99,283	74,804
Social security costs	10,163	7,564
Other staff costs (including recruitment costs)	3,780	-
Total employee costs	113,226	82,368
Payments for bookkeeping services to firms controlled by a Trustee	8,723	8,666
Technical consultants (not direct employees)	48,798	58,568
Total staff costs from all sources	170,747	149,602

No employee earned more than £60,000 during the year (2010: nil)

The average weekly number of employees (full-time equivalent excluding bookkeeping and technical consultants) during the year was 3.1 (2010: 2.7).

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

	2011	2010
	£	£
Trade Debtors	74	2,111
Other Debtors	2,113	5,200
	2,187	7,311

9. Creditors: amounts due within one year

	2011	2010
	£	£
Trade creditors	4,056	3,923
Accruals	-	4,273
Advance payment	-	73,338
Tax and social security	111	-
	4,167	81,534

10. Analysis of net assets between funds

	Restricted Funds £	General Funds £	Total Funds £
Current assets	61,798	499,927	561,725
Current liabilities	-	-4,167	-4,167
Net assets at 31 December 2011	61,798	495,760	557,558

11. Movements in funds

	At start of year £	Incoming resources £	Outgoing resources £	Transfers £	At end of year £
Restricted funds					
Dulverton Trust	-	-	-	4,525	4,525
Austin and Hope Pilkington Trust	-	3,000	-	-	3,000
Man Charitable Trust	-	50,000	-13,700	-	36,300
Participation in EU research projects	-	6,791	-25,657	36,839	17,973
Total restricted funds	-	59,791	-39,357	41,364	61,798
Unrestricted funds					
General funds	456,457	305,037	-261,209	-4,525	495,760
Total unrestricted funds	456,457	305,037	-261,209	-4,525	495,760
Total funds	456,457	364,828	-300,566	36,839	557,558

Purposes of restricted funds

The Dulverton Trust funds 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 anywhere in the world.

The Man Charitable Trust funds may be used for costs of fundraising programmes to support the charity's aim of being financially sustainable and reducing risks of reliance on a small number of major donors.

Grants received for participation in EU-funded research projects may be used to defray specific eligible costs associated with delivering the outputs of those projects, of which MapAction is a partner NGO. In 2011 this related chiefly to the SAFER project which has developed new tools and methods for using satellite imagery in response to the needs of humanitarian disaster response.

12. Related party transactions

During the year the charity paid fees totalling £8,723 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 (2010: £8,666). These firms are controlled by Mr P M D Vigors, a Trustee of the charity.