

**REPORT OF THE DIRECTORS AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
OPENSTREETMAP FOUNDATION
(A COMPANY THE LIABILITY OF WHOSE
MEMBERS IS LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**OPENSTREETMAP FOUNDATION
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**COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022**

DIRECTORS:

M E Maron
G C A Rischard
R M Olbricht
S Hoffmann
M J Konieczny
G C Allan
A F S Vicario

REGISTERED OFFICE:

St John's Innovation Centre
Cowley Road
Cambridge
CB4 0WS

REGISTERED NUMBER:

05912761 (England and Wales)

ACCOUNTANTS:

Chater Allan LLP
Chartered Accountants
7 Quy Court
Colliers Lane
Stow-cum-Quy
Cambridgeshire
CB25 9AU

**OPENSTREETMAP FOUNDATION
(A COMPANY THE LIABILITY OF WHOSE
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**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2022**

The directors present their report with the financial statements of the company for the year ended 31 December 2022.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of an initiative to create and provide free geographic data, such as street maps, to anyone. The OpenStreetMap Foundation is an international not-for-profit organisation supporting, but not controlling the OpenStreetMap Project. It is dedicated to encouraging growth, development and distribution of free geospatial data and to providing geospatial data for anyone to share.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 January 2022 to the date of this report.

M E Maron
G C A Rischard
R M Olbricht

Other changes in directors holding office are as follows:

T Knerr - resigned 10 December 2022
R McCann - resigned 10 December 2022
J-M V Liotier - resigned 10 December 2022
E A S Villar - resigned 10 December 2022
S Hoffmann - appointed 10 December 2022
M J Konieczny - appointed 10 December 2022
G C Allan - appointed 10 December 2022
A F S Vicario - appointed 10 December 2022

STATUS

The company is limited by guarantee. The liability of each member is limited to £5.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:



.....
G C A Rischard - Director

Date: 13 September 2023

**OPENSTREETMAP FOUNDATION
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**INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 £	2021 £
TURNOVER		374,424	354,561
Cost of sales		<u>164,003</u>	<u>24,191</u>
GROSS SURPLUS		210,421	330,370
Administrative expenses		<u>255,040</u>	<u>168,755</u>
OPERATING (DEFICIT)/SURPLUS	4	(44,619)	161,615
Interest receivable and similar income		<u>864</u>	<u>529</u>
		(43,755)	162,144
Interest payable and similar expenses		<u>2,030</u>	<u>2,526</u>
(DEFICIT)/SURPLUS BEFORE TAXATION		(45,785)	159,618
Tax on (deficit)/surplus		<u>4,973</u>	<u>190</u>
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		<u><u>(50,758)</u></u>	<u><u>159,428</u></u>

The notes form part of these financial statements

**OPENSTREETMAP FOUNDATION (REGISTERED NUMBER: 05912761)
(A COMPANY THE LIABILITY OF WHOSE
MEMBERS IS LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2022**

	Notes	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible assets	5		96,563		108,559
CURRENT ASSETS					
Debtors	6	53,092		22,914	
Cash at bank		567,272		637,590	
		<u>620,364</u>		<u>660,504</u>	
CREDITORS					
Amounts falling due within one year	7	25,169		26,547	
NET CURRENT ASSETS			<u>595,195</u>		<u>633,957</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>691,758</u>		<u>742,516</u>
RESERVES					
Income and expenditure account			<u>691,758</u>		<u>742,516</u>
			<u>691,758</u>		<u>742,516</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Board of Directors and authorised for issue on 8 September 2023 and were signed on its behalf by:



.....
G C A Rischard - Director

**OPENSTREETMAP FOUNDATION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. STATUTORY INFORMATION

OpenStreetMap Foundation is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position 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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 8 (2021 - 7).

4. OPERATING (DEFICIT)/SURPLUS

The operating deficit (2021 - operating surplus) is stated after charging:

	2022	2021
	£	£
Depreciation - owned assets	55,032	46,085

**OPENSTREETMAP FOUNDATION
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 January 2022	334,408
Additions	43,036
Disposals	(20,630)
	<hr/>
At 31 December 2022	356,814
	<hr/>
DEPRECIATION	
At 1 January 2022	225,849
Charge for year	55,032
Eliminated on disposal	(20,630)
	<hr/>
At 31 December 2022	260,251
	<hr/>
NET BOOK VALUE	
At 31 December 2022	96,563
	<hr/> <hr/>
At 31 December 2021	108,559
	<hr/> <hr/>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	35,949	20,796
Other debtors	17,143	2,118
	<hr/>	<hr/>
	53,092	22,914
	<hr/> <hr/>	<hr/> <hr/>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	9,568	14,717
Taxation and social security	9,564	6,084
Other creditors	6,037	5,746
	<hr/>	<hr/>
	25,169	26,547
	<hr/> <hr/>	<hr/> <hr/>

8. RELATED PARTY DISCLOSURES

The company is jointly controlled by the directors.

9. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

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**REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF
OPENSTREETMAP FOUNDATION**

As described on the Statement of Financial Position you are responsible for the preparation of the financial statements for the year ended 31 December 2022 set out on pages three to six and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Chater Allan LLP
Chartered Accountants
7 Quy Court
Colliers Lane
Stow-cum-Quy
Cambridgeshire
CB25 9AU

Date:

**OPENSTREETMAP FOUNDATION
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**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022		2021	
	£	£	£	£
Turnover				
Donations	133,759		254,520	
Conference registrations	30,550		-	
Merchandising and commission	82		65	
Conference sponsorship	91,216		10,263	
Membership - corporate	104,083		74,390	
Membership - individual	14,734		15,323	
	<u> </u>	374,424	<u> </u>	354,561
Cost of sales				
Scholarship costs	8,148		-	
Conference costs	87,527		9,326	
Contractors	68,328		14,865	
	<u> </u>	164,003	<u> </u>	24,191
GROSS SURPLUS		210,421		330,370
Other income				
Bank interest		864		529
		<u> </u>		<u> </u>
		211,285		330,899
Expenditure				
Wages	73,166		-	
Social security	4,575		-	
Pensions	5,065		-	
Printing, postage and stationery	355		483	
Travelling	2,734		1,332	
Insurance	7,437		6,603	
Website and computer costs	49,099		40,636	
Software subscriptions	2,353		2,096	
Administrative fees	71,724		54,067	
Accountancy	9,276		8,098	
Professional fees	2,365		2,892	
Legal fees	758		2,205	
Donations	884		-	
Bad debts	5,697		430	
	<u> </u>	235,488	<u> </u>	118,842
		(24,203)		212,057
Finance costs				
Exchange rate variance	(35,480)		3,829	
Bank charges and interest	2,030		2,526	
	<u> </u>	(33,450)	<u> </u>	6,355
Carried forward		9,247		205,702

This page does not form part of the statutory financial statements

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**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022		2021	
	£	£	£	£
Brought forward		9,247		205,702
Depreciation				
Computer equipment		<u>55,032</u>		<u>46,084</u>
NET (DEFICIT)/SURPLUS		<u><u>(45,785)</u></u>		<u><u>159,618</u></u>

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