

**REPORT OF THE DIRECTORS AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018  
FOR  
OPENSTREETMAP FOUNDATION  
(A COMPANY THE LIABILITY OF WHOSE  
MEMBERS IS LIMITED BY GUARANTEE)**

**OPENSTREETMAP FOUNDATION  
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FOR THE YEAR ENDED 31 DECEMBER 2018**

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**OPENSTREETMAP FOUNDATION  
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**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**DIRECTORS:**

F Ramm  
K Chapman  
P Norman  
M Maron  
H Leson  
T Knerr  
J Schouppe

**REGISTERED OFFICE:**

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

**REGISTERED NUMBER:**

05912761 (England and Wales)

**ACCOUNTANTS:**

Chater Allan LLP  
Chartered Accountants  
Beech House  
4a Newmarket Road  
Cambridge  
Cambridgeshire  
CB5 8DT

**OPENSTREETMAP FOUNDATION  
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**REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

The directors present their report with the financial statements of the company for the year ended 31 December 2018.

**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 2018 to the date of this report.

F Ramm  
K Chapman  
P Norman  
M Maron  
H Leson

Other changes in directors holding office are as follows:

M van Exel - resigned 15 December 2018  
P Barth - resigned 15 December 2018  
T Knerr - appointed 15 December 2018  
J Schouppe - appointed 15 December 2018

**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:**

.....  
F Ramm - Director

Date: .....

**OPENSTREETMAP FOUNDATION  
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**INCOME STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Notes	2018	2017
		£	£
<b>TURNOVER</b>		402,032	185,395
Cost of sales		<u>69,164</u>	<u>44,365</u>
<b>GROSS SURPLUS</b>		332,868	141,030
Distribution costs		140	255
Administrative expenses		<u>94,619</u>	<u>68,659</u>
		<u>94,759</u>	<u>68,914</u>
<b>OPERATING SURPLUS</b>	3	238,109	72,116
Interest payable and similar expenses		<u>2,190</u>	<u>2,685</u>
<b>SURPLUS BEFORE TAXATION</b>		235,919	69,431
Tax on surplus		<u>10,854</u>	<u>2,577</u>
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		<u><u>225,065</u></u>	<u><u>66,854</u></u>

The notes form part of these financial statements

**OPENSTREETMAP FOUNDATION (REGISTERED NUMBER: 05912761)  
(A COMPANY THE LIABILITY OF WHOSE  
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**STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2018**

	Notes	2018		2017	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	4		35,448		53,825
<b>CURRENT ASSETS</b>					
Debtors	5	3,013		10,284	
Cash at bank		493,139		226,478	
		<u>496,152</u>		<u>236,762</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	19,227		3,279	
		<u>19,227</u>		<u>3,279</u>	
<b>NET CURRENT ASSETS</b>			<u>476,925</u>		<u>233,483</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>512,373</u>		<u>287,308</u>
<b>RESERVES</b>					
Income and expenditure account			<u>512,373</u>		<u>287,308</u>
			<u>512,373</u>		<u>287,308</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 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 on ..... and were signed on its behalf by:

.....  
F Ramm - Director

The notes form part of these financial statements

**OPENSTREETMAP FOUNDATION  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**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.

**3. OPERATING SURPLUS**

The operating surplus is stated after charging:

	2018	2017
	£	£
Depreciation - owned assets	26,835	29,083

**OPENSTREETMAP FOUNDATION  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 January 2018	204,886
Additions	8,458
	<hr/>
At 31 December 2018	213,344
	<hr/>
<b>DEPRECIATION</b>	
At 1 January 2018	151,061
Charge for year	26,835
	<hr/>
At 31 December 2018	177,896
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 December 2018	35,448
	<hr/> <hr/>
At 31 December 2017	53,825
	<hr/> <hr/>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade debtors	-	7,793
Other debtors	3,013	2,491
	<hr/>	<hr/>
	3,013	10,284
	<hr/> <hr/>	<hr/> <hr/>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade creditors	5,753	(48)
Taxation and social security	10,854	2,577
Other creditors	2,620	750
	<hr/>	<hr/>
	19,227	3,279
	<hr/> <hr/>	<hr/> <hr/>

**7. RELATED PARTY DISCLOSURES**

The company is jointly controlled by the directors.

**8. 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 2018 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  
Beech House  
4a Newmarket Road  
Cambridge  
Cambridgeshire  
CB5 8DT

Date: .....

**OPENSTREETMAP FOUNDATION  
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**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2018**

	2018		2017	
	£	£	£	£
<b>Turnover</b>				
Donations	23,164		28,668	
Miscellaneous income	13		11	
Conference registrations	48,582		20,379	
Merchandising and commissions	35		28	
Conference sponsorship	55,288		37,312	
Membership - corporate	69,318		66,712	
Membership - individual	18,842		13,373	
Donations - server	-		18,912	
Donations - Pineapple fund	186,790		-	
	<u>          </u>	402,032	<u>          </u>	185,395
<b>Cost of sales</b>				
Scholarship costs	22,385		25,048	
Conference costs	46,779		19,317	
	<u>          </u>	69,164	<u>          </u>	44,365
<b>GROSS SURPLUS</b>		332,868		141,030
<b>Expenditure</b>				
Awards	140		255	
Printing, postage and stationery	1,059		81	
Travelling	10,796		4,621	
Insurance	6,439		5,784	
Website and computer costs	20,195		11,480	
Software subscriptions	911		20	
Administrative fees	14,476		8,240	
Sundry expenses	-		(35)	
Accountancy	6,823		4,208	
Professional fees	351		735	
Legal fees	9,874		4,265	
Donations	-		1,200	
Bad debts	2,632		2,695	
	<u>          </u>	73,696	<u>          </u>	43,549
		259,172		97,481
<b>Finance costs</b>				
Exchange rate variance	(5,771)		(3,718)	
Bank charges and interest	2,190		2,685	
	<u>          </u>	(3,581)	<u>          </u>	(1,033)
		262,753		98,514
<b>Depreciation</b>				
Computer equipment		26,834		29,083
<b>NET SURPLUS</b>		<u>235,919</u>		<u>69,431</u>

This page does not form part of the statutory financial statements