

**REPORT OF THE DIRECTORS AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025
FOR
OPENSTREETMAP FOUNDATION
(A COMPANY THE LIABILITY OF WHOSE
MEMBERS IS LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED 31 DECEMBER 2025**

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**OPENSTREETMAP FOUNDATION
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**COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2025**

DIRECTORS:

R M Olbricht
G C Allan
D Waltersdorfer
M Napolitano
H Ochoa Ortiz
L Mugeha
B Singh

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 Quay Court
Colliers Lane
Stow-cum-Quay
Cambridgeshire
CB25 9AU

**OPENSTREETMAP FOUNDATION
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**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2025**

The directors present their report with the financial statements of the company for the year ended 31 December 2025.

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 2025 to the date of this report.

R M Olbricht
G C Allan
D Waltersdorfer
M Napolitano
H Ochoa Ortiz
L Mugeha

Other changes in directors holding office are as follows:

G C A Rischard - resigned 13 September 2025
B Singh - appointed 13 September 2025

STATUS

The company is limited by guarantee. The liability of each member is limited to £1.

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 Allan - Director

10 September 2026

OPENSTREETMAP FOUNDATION
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INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2024 £
TURNOVER		575,045	470,211
Cost of sales		<u>270,821</u>	<u>174,618</u>
GROSS SURPLUS		304,224	295,593
Administrative expenses		<u>268,246</u>	<u>383,484</u>
OPERATING SURPLUS/(DEFICIT)	4	35,978	(87,891)
Interest receivable and similar income		<u>167</u>	<u>52</u>
		36,145	(87,839)
Interest payable and similar expenses		<u>3,470</u>	<u>3,936</u>
SURPLUS/(DEFICIT) BEFORE TAXATION		32,675	(91,775)
Tax on surplus/(deficit)		<u>(674)</u>	<u>-</u>
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		<u><u>33,349</u></u>	<u><u>(91,775)</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 2025

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Tangible assets	5		3,143		16,278
CURRENT ASSETS					
Debtors	6	92,725		235,537	
Cash at bank		716,712		574,537	
		<u>809,437</u>		<u>810,074</u>	
CREDITORS					
Amounts falling due within one year	7	<u>170,225</u>		<u>217,346</u>	
NET CURRENT ASSETS			<u>639,212</u>		<u>592,728</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>642,355</u>		<u>609,006</u>
RESERVES					
Income and expenditure account			<u>642,355</u>		<u>609,006</u>
			<u>642,355</u>		<u>609,006</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 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 10 September 2026 and were signed on its behalf by:

G C Allan - 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 2025**

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 (2024 - 8).

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

4. OPERATING SURPLUS/(DEFICIT)

The operating surplus (2024 - operating deficit) is stated after charging:

	2025 £	2024 £
Depreciation - owned assets	-	39,782

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 January 2025 and 31 December 2025	325,698
DEPRECIATION	
At 1 January 2025 and 31 December 2025	322,555
NET BOOK VALUE	
At 31 December 2025	3,143
At 31 December 2024	3,143

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	90,378	233,280
Other debtors	2,347	2,257
	92,725	235,537

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	89,212	15,203
Taxation and social security	2,391	6,252
Other creditors	78,622	195,891
	170,225	217,346

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 2025 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 Quay Court
Colliers Lane
Stow-cum-Quay
Cambridgeshire
CB25 9AU

Date:

OPENSTREETMAP FOUNDATION
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DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025		2024	
	£	£	£	£
Turnover				
Donations	171,685		74,279	
Miscellaneous income	2,002		636	
Conference registrations	12,336		8,717	
Merchandising and commission	29		69	
Conference sponsorship	42,684		54,622	
Fiscal sponsor income	16,736		12,617	
Membership - corporate	215,436		232,249	
Membership - individual	17,257		20,130	
Grants received	96,880		66,892	
	<u> </u>	575,045	<u> </u>	470,211
Cost of sales				
Grants issued	117,822		66,892	
Scholarship costs	14,953		15,433	
Conference costs	39,246		54,785	
Fiscal sponsor expenses	16,736		12,840	
Contractors	82,064		24,668	
	<u> </u>	270,821	<u> </u>	174,618
GROSS SURPLUS		304,224		295,593
Other income				
Bank interest		167		52
		<u> </u>		<u> </u>
		304,391		295,645
Expenditure				
Wages	126,672		123,656	
Social security	7,001		9,980	
Pensions	8,436		8,235	
Printing, postage and stationery	268		321	
Travelling	12,482		20,761	
Insurance	3,560		3,446	
Website and computer costs	19,254		54,853	
Software subscriptions	4,149		3,498	
Administrative fees	74,558		71,256	
Staff benefits	2,800		2,226	
Accountancy	10,818		8,138	
Professional fees	2,239		3,686	
Legal fees	3,490		12,434	
Bad debts	8,720		1,931	
	<u> </u>	284,447	<u> </u>	324,421
Carried forward		19,944		(28,776)

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 2025

	2025		2024	
	£	£	£	£
Brought forward		19,944		(28,776)
Finance costs				
Exchange rate variance	(29,336)		19,281	
Bank charges and interest	3,470		3,936	
	<u> </u>	(25,866)	<u> </u>	23,217
		45,810		(51,993)
Depreciation				
Computer equipment		13,135		39,782
NET SURPLUS/(DEFICIT)		<u>32,675</u>		<u>(91,775)</u>

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