

**REPORT OF THE DIRECTORS AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020  
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 2020**

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**OPENSTREETMAP FOUNDATION  
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**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**DIRECTORS:**

M Maron  
T Knerr  
R McCann  
A P Mustard  
G C A Rischard  
J-M V Liotier  
E A S Villar

**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 2020**

The directors present their report with the financial statements of the company for the year ended 31 December 2020.

**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 2020 to the date of this report.

M Maron  
T Knerr  
R McCann  
A P Mustard  
G C A Rischard

Other changes in directors holding office are as follows:

P Norman - resigned 12 December 2020  
J Schouppe - resigned 12 December 2020  
J-M V Liotier - appointed 12 December 2020  
E A S Villar - appointed 12 December 2020

**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:**

.....  
A P Mustard - Director

Date: .....

**OPENSTREETMAP FOUNDATION  
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**INCOME STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020 £	2019 £
<b>TURNOVER</b>		226,273	260,624
Cost of sales		84,117	115,265
<b>GROSS SURPLUS</b>		142,156	145,359
Administrative expenses		83,062	118,534
<b>OPERATING SURPLUS</b>	4	59,094	26,825
Interest receivable and similar income		581	-
		59,675	26,825
Interest payable and similar expenses		3,581	1,877
<b>SURPLUS BEFORE TAXATION</b>		56,094	24,948
Tax on surplus		7,617	2,710
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		48,477	22,238

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 2020**

	Notes	2020 £	£	2019 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		45,304		34,398
<b>CURRENT ASSETS</b>					
Debtors	6	25,520		24,736	
Cash at bank		551,184		489,272	
		<u>576,704</u>		<u>514,008</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>38,920</u>		<u>13,795</u>	
<b>NET CURRENT ASSETS</b>			<u>537,784</u>		<u>500,213</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>583,088</u>		<u>534,611</u>
<b>RESERVES</b>					
Income and expenditure account			<u>583,088</u>		<u>534,611</u>
			<u>583,088</u>		<u>534,611</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 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 ..... and were signed on its behalf by:

.....  
A P Mustard - 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 2020**

**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. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 7 (2019 - 8).

**4. OPERATING SURPLUS**

The operating surplus is stated after charging:

	2020	2019
	£	£
Depreciation - owned assets	28,776	27,907
	<u>28,776</u>	<u>27,907</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 January 2020	240,201
Additions	39,682
	<hr/>
At 31 December 2020	279,883
	<hr/>
<b>DEPRECIATION</b>	
At 1 January 2020	205,803
Charge for year	28,776
	<hr/>
At 31 December 2020	234,579
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 December 2020	45,304
	<hr/> <hr/>
At 31 December 2019	34,398
	<hr/> <hr/>

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

	2020 £	2019 £
Trade debtors	23,789	15,130
Other debtors	1,731	9,606
	<hr/>	<hr/>
	25,520	24,736
	<hr/> <hr/>	<hr/> <hr/>

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

	2020 £	2019 £
Trade creditors	20,783	5,132
Taxation and social security	7,617	6,963
Other creditors	10,520	1,700
	<hr/>	<hr/>
	38,920	13,795
	<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 2020 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 2020**

	2020		2019	
	£	£	£	£
<b>Turnover</b>				
Donations	84,187		27,815	
Miscellaneous income	67		6	
Conference registrations	-		45,873	
Merchandising and commission	3,749		42	
Conference sponsorship	40,524		100,671	
Fiscal sponsor income	-		5,326	
Membership - corporate	81,527		65,881	
Membership - individual	16,219		15,010	
	<u>          </u>	226,273	<u>          </u>	260,624
<b>Cost of sales</b>				
Grants issued	59,257		-	
Scholarship costs	113		29,673	
Conference costs	4,073		80,255	
Fiscal sponsor expenses	-		5,337	
Contractors	20,674		-	
	<u>          </u>	84,117	<u>          </u>	115,265
<b>GROSS SURPLUS</b>		142,156		145,359
<b>Other income</b>				
Bank interest		581		-
		<u>          </u>		<u>          </u>
		142,737		145,359
<b>Expenditure</b>				
Printing, postage and stationery	665		428	
Travelling	5,973		4,371	
Insurance	5,079		6,549	
Website and computer costs	20,144		24,073	
Software subscriptions	1,281		625	
Administrative fees	34,754		17,286	
Accountancy	5,820		5,355	
Professional fees	3,052		3,708	
Legal fees	5,843		3,671	
Bad debts	450		-	
	<u>          </u>	83,061	<u>          </u>	66,066
		59,676		79,293
<b>Finance costs</b>				
Exchange rate variance	(28,775)		24,561	
Bank charges and interest	3,581		1,877	
	<u>          </u>	(25,194)	<u>          </u>	26,438
Carried forward		84,870		52,855

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 2020**

	2020		2019	
	£	£	£	£
Brought forward		84,870		52,855
<b>Depreciation</b>				
Computer equipment		28,776		27,907
<b>NET SURPLUS</b>		<u>56,094</u>		<u>24,948</u>