

# IMAGO MUNDI

England & Wales - Charity number 313345

## Details

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Other names	IMAGO MUNDI LIMITED
Status	Registered
Legal form	CIO
Registered	1963-06-10
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	31 Sandringham Road London London UK E10 6HJ
Phone	07474613362
Email	<a href="mailto:a.hiatt@qmul.ac.uk">a.hiatt@qmul.ac.uk</a>
Website	<a href="http://www.maphistory.info/imago.html">http://www.maphistory.info/imago.html</a>

## Activities

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**Objects:** TO PROMOTE, FOSTER AND ENCOURAGE THE STUDY OF CARTOGRAPHY IN ALL ITS BRANCHES.

**Activities:** Produces the bi-annual 'Imago Mundi: the International Journal for the History of Cartography'. It is also responsible for coordinating the biennial series of International Conferences in the History of Cartography. In general, its aim is to promote and extend interest in the academic history of cartography worldwide.

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** Arts/culture/heritage/science
- **Who:** Other Defined Groups

## Geography

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- Throughout London

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£32,514	£24,192	-	-
2024-03-31	£21,688	£20,927	-	-
2023-03-31	£22,282	£21,896	-	-
2022-03-31	£19,235	£19,346	-	-
2021-03-31	£20,315	£18,632	-	-

## Trustees

Name	Role	Appointed
<b>Professor Wouter Bracke</b>	Chair	2022-01-21
ANTHONY PETER PAYNE		
CATHERINE HOFMANN		
Christopher James Fleet		2016-02-21
DR SARAH JACQUELINE TYACKE CB		
Daniel Crouch		2022-03-21
Dr Alfred Charles Hiatt		2016-02-21
Dr CARME MONTANER		2012-05-17
Dr JAMES RICHARD AKERMAN		2012-05-17
Dr MARKUS GUENTHER HEINZ		2012-05-17
Dr MARY SPONBERG PEDLEY		
Dr ZSOLT TOROK		
NICHOLAS ALAN MILLEA		2016-02-21
PROF ROGER JAMES PETER KAIN		
PROF. ALEXEY VLADIMIROVICH POSTNIKOV		
PROFESSOR IMRE JOSEF DEMHARDT		2012-05-17
PROFESSOR MATTHEW HENRY EDNEY		
Peter Michael Barber		
Thomas William Harper		2016-02-21

**IMAGO MUNDI**

England & Wales - Charity number 313345

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# Accounts

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**IMAGO MUNDI  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

Beresfords  
Chartered Certified Accountants  
1-2 Rhodium Point  
Spindle Close  
Hawkinge, Folkestone  
Kent  
CT18 7TQ

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**Imago Mundi**  
**Reference and Administrative Details**  
**For The Year Ended 31 March 2025**

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**Trustees**

Prof W Bracke - Chair  
Dr Z Torok  
Dr S Tyacke  
Prof R Kain  
Mr P Barber  
Prof A Postnikov  
Dr M Pedley  
Prof M Edney  
Mr A Payne  
Ms C Hofmann  
Dr C Montaner  
Prof I Demhardt  
Dr M Heinz  
Dr J Akerman  
Mr C Fleet  
Mr N Millea  
Mr T Harper  
Dr A Hiatt  
Mr D Crouch

**Charity Number**

313345

**Independent Examiner**

Daniel Payne FCCA  
Beresfords  
Chartered Certified Accountants  
1-2 Rhodium Point  
Spindle Close  
Hawkinge, Folkestone  
Kent  
CT18 7TQ

# Imago Mundi

## Trustees' Report For The Year Ended 31 March 2025

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The trustees present their report and the financial statements for the year ended 31 March 2025.

### Objectives and Activities

#### Aims and Objectives

The charity's objective is to promote, foster and encourage the study of map history in all its branches.

#### Significant Activities

In order to achieve its objectives the charity produces a twice yearly journal of the history of cartography.

#### Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

### Structure, Governance and Management

#### Governing Document

The charity was converted to a Charitable Incorporated Organisation on 4th October 2023 and the governing document is the CIO - Foundation dated 4th October 2023.

#### Trustee Selection Methods

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO Foundation.

Trustees are recruited in line with the needs of the charity and given relevant training.

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity 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 charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

*wouter bracke*  
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Prof W Bracke

Trustee

Date

28.01.2026

**Imago Mundi**  
**Independent Examiner's Report to the Trustees of Imago Mundi**  
**For The Year Ended 31 March 2025**

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I report to the trustees on my examination of the accounts of Imago Mundi (the Trust) for the year ended 31 March 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

-----  
Daniel Payne FCCA

Date  
Beresfords  
Chartered Certified Accountants  
1-2 Rhodium Point  
Spindle Close  
Hawkinge, Folkestone  
Kent  
CT18 7TQ

**Imago Mundi**  
**Statement of Financial Activities**  
**For The Year Ended 31 March 2025**

	<b>Notes</b>	<b>2025</b> <b>Unrestricted</b> <b>funds</b> <b>£</b>	<b>2024</b> <b>Unrestricted</b> <b>funds</b> <b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>			
Charitable activities:			
History of Cartography		31,449	20,826
Investments	<b>3</b>	1,065	862
		<u>32,514</u>	<u>21,688</u>
<b>EXPENDITURE ON:</b>			
Charitable activities:			
History of Cartography	<b>5</b>	(24,192)	(20,928)
<b>NET INCOME</b>		<u>8,322</u>	<u>760</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>8,322</u>	<u>760</u>
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		<u>72,854</u>	<u>72,094</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>12</b>	<u><u>81,176</u></u>	<u><u>72,854</u></u>

The notes on pages 6 to 9 form part of these financial statements.

**Imago Mundi**  
**Statement of Financial Position**  
**As At 31 March 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible Assets	<b>9</b>	51	68
		<u>51</u>	<u>68</u>
<b>CURRENT ASSETS</b>			
Debtors	<b>10</b>	-	2,115
Cash at bank and in hand		92,241	85,982
		<u>92,241</u>	<u>88,097</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>11</b>	(11,116)	(15,311)
		<u>81,125</u>	<u>72,786</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>			
		<u>81,176</u>	<u>72,854</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>81,176</u>	<u>72,854</u>
<b>NET ASSETS</b>		<u>81,176</u>	<u>72,854</u>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds		<u>81,176</u>	<u>72,854</u>
<b>TOTAL FUNDS</b>	<b>12</b>	<u>81,176</u>	<u>72,854</u>

On behalf of the board

*wouter bracke*

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Prof W Bracke

Trustee

Date

28.01.2026

The notes on pages 6 to 9 form part of these financial statements.

# **Imago Mundi**

## **Notes to the Financial Statements**

### **For The Year Ended 31 March 2025**

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#### **1. General Information**

Imago Mundi is a charitable incorporated organisation registered with the Charity Commission, registered charity number 313345. The principal address is .

#### **2. Accounting Policies**

##### **2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

##### **2.2. Incoming Resources**

###### **General**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

###### **Donations and legacies**

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

###### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### **2.3. Resources Expended**

###### **General**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

###### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **2.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	25% on reducing balance
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##### **2.5. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

#### **3. Investment Income**

**Imago Mundi**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	1,065	862

**4. Net Income/(Expenditure)**

The net income is stated after charging/(crediting):

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets - owned	17	23

**5. Analysis of Expenditure**

	<b>Activities undertaken directly</b>	<b>Support costs (see note 6)</b>	<b>2025</b>
	<b>£</b>	<b>£</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
History of Cartography	23,449	743	24,192

	<b>Activities undertaken directly</b>	<b>Support costs (see note 6)</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
History of Cartography	20,375	553	20,928

**6. Support Costs**

	<b>2025</b>
	<b>History of Cartography</b>
	<b>£</b>
General administration	260
Depreciation	17
Governance costs	466
	743

	<b>2024</b>
	<b>History of Cartography</b>
	<b>£</b>
General administration	86
Depreciation	23
Governance costs	444
	553

**Imago Mundi**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**7. Independent Examiner's Remuneration**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent examination of the financial statements	466	-
	466	-

**8. Average Number of Employees**

Average number of employees during the year was: NIL (2024: NIL)

**9. Tangible Assets**

		<b>Computer Equipment</b>
		<b>£</b>
<b>Cost</b>		
As at 1 April 2024		5,117
As at 31 March 2025		5,117
<b>Depreciation</b>		
As at 1 April 2024		5,049
Provided during the period		17
As at 31 March 2025		5,066
<b>Net Book Value</b>		
As at 31 March 2025		51
As at 1 April 2024		68

**10. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Other debtors	-	2,115
	-	2,115

**11. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	445
Accruals and deferred income	11,116	14,866
	11,116	15,311

**Imago Mundi**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**12. Movement in Funds**

	<b>As at 1 April 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	72,854	32,514	(24,192)	81,176
<b>Total funds</b>	<u>72,854</u>	<u>32,514</u>	<u>(24,192)</u>	<u>81,176</u>
	<b>As at 1 April 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	72,094	21,688	(20,928)	72,854
<b>Total funds</b>	<u>72,094</u>	<u>21,688</u>	<u>(20,928)</u>	<u>72,854</u>

**13. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

**14. Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

**IMAGO MUNDI**

England & Wales - Charity number 313345

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# Accounts

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Charity registration number: 313345

# Imago Mundi

Annual Report and Financial Statements

for the Year Ended 31 March 2024

**Imago Mundi**  
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# Imago Mundi

## Reference and Administrative Details

<b>Chairman</b>	Prof W W E Bracke
<b>Trustees</b>	Prof W W E Bracke D Crouch Professor A V Postnikov Dr A C Hiatt Mr T W Harper Dr C Montaner Dr Z Török Mr P M Barber Professor R J P Kain Dr J R Akerman Dr S J Tyacke Dr M G Heinz Professor M H Edney Ms C Hofmann Mr A P Payne Mr N A Millea Dr M S Pedley Professor I J Demhardt Mr C J Fleet
<b>Charity Registration Number</b>	313345
<b>Principal Office</b>	31 Sandringham Road London E10 6HJ
<b>Accountants</b>	Beresfords Chartered Certified Accountants 1-2 Rhodium Point Spindle Close Hawkinge Folkestone Kent CT18 7TQ

# Imago Mundi

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

### **Objectives and activities**

#### *Objects and aims*

The charity's objective is to promote, foster and encourage the study of map history in all its branches.

#### *Objectives, strategies and activities*

In order to achieve its objectives the charity produces a twice yearly journal of the history of cartography.

#### *Public benefit*

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Going concern**

There is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason it continues to adopt the going concern basis in preparing financial statements.

The Trustees are aware of the necessity to seek clarification on British Library policy concerning the status of archives such as the Imago Mundi one, which is housed at the British Library. Clarification will help to create a set of principles for the archive in the future.

### **Structure, governance and management**

#### *Nature of governing document*

The charity was converted to a Charitable Incorporated Organisation on 4th October 2023 and the governing document is the CIO - Foundation dated 4th October 2023.

#### *Recruitment and appointment of trustees*

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO Foundation.

#### *Induction and training of trustees*

Trustees are recruited in line with the needs of the Charity and given relevant training.

#### *Arrangements for setting key management personnel remuneration*

The Trustees consider the Board of Trustees as comprising the key management personnel of the Charity in charge of directing and controlling the Charity and running and operating the Charity on a day to day basis.

All Trustees give their time freely and no trustee remuneration was paid in the year.

# Imago Mundi

## Trustees' Report (continued)

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 28/01/25 and signed on its behalf by:

*wouter bracke*

.....  
Prof W W E Bracke  
Chairman and trustee

**Chartered Certified Accountants' Report to the Trustees on the Preparation of the  
Unaudited Statutory Accounts of  
Imago Mundi  
for the Year Ended 31 March 2024**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Imago Mundi for the year ended 31 March 2024 as set out on pages 5 to 13 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.htm>.

This report is made solely to the board of directors of Imago Mundi, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Imago Mundi and state those matters that we have agreed to state to the board of directors of Imago Mundi, as a body, in this report, in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Imago Mundi and its board of directors as a body for our work or for this report.

It is your duty to ensure that Imago Mundi has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of Imago Mundi. You consider that Imago Mundi is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Imago Mundi. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



.....  
Beresfords  
Chartered Certified Accountants  
1-2 Rhodium Point  
Spindle Close  
Hawkinge  
Folkestone  
Kent  
CT18 7TQ

Date: 28th January 2025  
.....

## Imago Mundi

### Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Charitable activities	2	20,826	20,826
Investment income	3	862	862
Total income		21,688	21,688
<b>Expenditure on:</b>			
Charitable activities	5	(20,927)	(20,927)
Total expenditure		(20,927)	(20,927)
Net income		761	761
Net movement in funds		761	761
<b>Reconciliation of funds</b>			
Total funds brought forward		72,094	72,094
Total funds carried forward	13	72,855	72,855
	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Charitable activities	2	20,039	20,039
Investment income	3	243	243
Other income	4	2,000	2,000
Total income		22,282	22,282
<b>Expenditure on:</b>			
Charitable activities	5	(21,896)	(21,896)
Total expenditure		(21,896)	(21,896)
Net income		386	386
Net movement in funds		386	386
<b>Reconciliation of funds</b>			
Total funds brought forward		71,707	71,707
Total funds carried forward	13	72,093	72,093

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 13.

The notes on pages 7 to 13 form an integral part of these financial statements.

# Imago Mundi

## (Registration number: 313345) Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	10	68	90
<b>Current assets</b>			
Debtors	11	2,114	13,353
Cash at bank and in hand		<u>85,982</u>	<u>64,864</u>
		88,096	78,217
<b>Creditors: Amounts falling due within one year</b>	12	<u>(15,309)</u>	<u>(6,214)</u>
<b>Net current assets</b>		<u>72,787</u>	<u>72,003</u>
<b>Net assets</b>		<u>72,855</u>	<u>72,093</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>72,855</u>	<u>72,093</u>
<b>Total funds</b>	13	<u>72,855</u>	<u>72,093</u>

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 28/01/25 and signed on their behalf by:

*wouter bracke*

.....  
Prof W W E Bracke  
Chairman and trustee

# Imago Mundi

## Notes to the Financial Statements for the Year Ended 31 March 2024

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Imago Mundi meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

##### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

# Imago Mundi

## Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost.

### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% on reducing balance

### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

## Imago Mundi

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 2 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
History of cartography income	20,826	20,826	20,039

#### 3 Investment income

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	862	862	243

#### 4 Other income

		<b>Total 2024 £</b>	<b>Total 2023 £</b>
Bank compensation received		-	2,000

#### 5 Expenditure on charitable activities

		<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Printing, postage and stationery		-	-	110
Editorial expenses		20,375	20,375	20,615
Other costs		-	-	697
Bank charges		85	85	-
Depreciation of office equipment		23	23	30
Governance costs	6	444	444	444
		20,927	20,927	21,896

# Imago Mundi

## Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

### 6 Analysis of governance and support costs

#### Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Accountancy fees	444	444	444
	<u>444</u>	<u>444</u>	<u>444</u>

### 7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>23</u>	<u>30</u>

### 8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

#### Professor R J P Kain

£Nil (2023: £550) of expenses were reimbursed to Professor R J P Kain during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

## Imago Mundi

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	Office equipment £	Total £
<b>Cost</b>		
At 1 April 2023	5,117	5,117
At 31 March 2024	5,117	5,117
<b>Depreciation</b>		
At 1 April 2023	5,027	5,027
Charge for the year	22	22
At 31 March 2024	5,049	5,049
<b>Net book value</b>		
At 31 March 2024	68	68
At 31 March 2023	90	90

## Imago Mundi

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 11 Debtors

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other debtors	<u>2,114</u>	<u>13,353</u>

#### 12 Creditors: amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	444	420
Accruals	<u>14,865</u>	<u>5,794</u>
	<u>15,309</u>	<u>6,214</u>

#### 13 Funds

	<b>Balance at 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General	<u>72,094</u>	<u>21,688</u>	<u>(20,927)</u>	<u>72,855</u>

	<b>Balance at 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 March 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General	<u>71,707</u>	<u>22,282</u>	<u>(21,896)</u>	<u>72,093</u>

#### 14 Analysis of net assets between funds

	<b>Unrestricted funds General</b>	<b>Total funds at 31 March 2024</b>
	<b>£</b>	<b>£</b>
Tangible fixed assets	68	68
Current assets	88,096	88,096
Current liabilities	<u>(15,309)</u>	<u>(15,309)</u>
Total net assets	<u>72,855</u>	<u>72,855</u>

## Imago Mundi

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 March 2023 £</b>
Tangible fixed assets	90	90
Current assets	78,217	78,217
Current liabilities	<u>(6,214)</u>	<u>(6,214)</u>
Total net assets	<u>72,093</u>	<u>72,093</u>

**IMAGO MUNDI**

England & Wales - Charity number 313345

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# Accounts

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Charity registration number: 313345

# Imago Mundi

Annual Report and Financial Statements

for the Year Ended 31 March 2023

## **Imago Mundi**

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Balance Sheet	7
Notes to the Financial Statements	8 to 13

# Imago Mundi

## Reference and Administrative Details

<b>Chairman</b>	Prof W W E Bracke
<b>Trustees</b>	Prof W W E Bracke D Crouch Professor A V Postnikov Dr A C Hiatt Mr T W Harper Dr C Montaner Dr Z Török Mr P M Barber Professor R J P Kain Dr J R Akerman Dr S J Tyacke Dr M G Heinz Professor M H Edney Ms C Hofmann Mr A P Payne Mr N A Millea Dr M S Pedley Professor I J Demhardt Mr C J Fleet
<b>Charity Registration Number</b>	313345
<b>Principal Office</b>	31 Sandringham Road London E10 6HJ
<b>Accountants</b>	Beresfords Chartered Certified Accountants 1-2 Rhodium Point Spindle Close Hawkinge Folkestone Kent CT18 7TQ

# Imago Mundi

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

### **Objectives and activities**

#### *Objects and aims*

The charity's objective is to promote, foster and encourage the study of map history in all its branches.

#### *Objectives, strategies and activities*

In order to achieve its objectives the charity produces a twice yearly journal of the history of cartography.

#### *Public benefit*

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Chairman's Statement**

The Annual Meeting was held via zoom on 12 December 2023.

The Board unanimously passed a Special Resolution to change the Imago Mundi CIO Constitution Objectives from the objectives of the 1961 'Articles of Association' to the following:

to promote and extend interest in the history of cartography, maps and mapping worldwide

to oversee publication of the journal 'Imago Mundi: The International Journal for the History of Cartography'

to co-ordinate the biennial series of International Conferences on the History of Cartography.

Jordana Dym presented the Editors' Report to the Board. She updated Trustees on the transition between the previous and current Editors, and on recent changes to the Journal's personnel. She commented on innovations in volume 75.1, and outlined plans and a schedule of publication for coming issues.

The Board discussed the forthcoming International Conferences on the History of Cartography (ICHC) in Lyon (2024) and (Prague 2026) as well as fundraising by the American Friends of Imago Mundi. The AFIM can now receive donations, and currently has around \$7000 in the bank. Its priorities include supporting younger scholars in the history of cartography, and the mooted Imago Mundi CIO website.

The Board discussed the Review of Imago Mundi Ltd (now Imago Mundi CIO). Trustees welcomed the proposal to take responsibility for the management of the maphistory.info site. The Board agreed that a sub-committee comprising Daniel Crouch, Jim Akerman, Chris Fleet, one of the IM Editors, and Carolina Martinez (to be invited as an external member), should be formed to advise on a plan to adopt and manage the maphistory.info site.

The Board considered the proposed timetable for the replacement of Trustees within the next five years. The Board agreed to the proposal of the Review committee that Imago Mundi CIO should authorise a statement on Equality, Diversity, and Inclusion on its webpage.

The Hon. Treasurer presented the accounts for the financial year ending 31 March 2022, and a financial statement for the year ending 31 March 2023 and to date.

On the advice of the Hon. Treasurer, the Board agreed to recommend the reappointment of Beresfords as Imago Mundi CIO's accountants.

# Imago Mundi

## Trustees' Report (continued)

### **Going concern**

There is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason it continues to adopt the going concern basis in preparing financial statements.

The Trustees are aware of the necessity to seek clarification on British Library policy concerning the status of archives such as the Imago Mundi one, which is housed at the British Library. Clarification will help to create a set of principles for the archive in the future.

### **Structure, governance and management**

#### *Nature of governing document*

The charity was converted to a Charitable Incorporated Organisation on 4th October 2023 and the governing document is the CIO - Foundation dated 4th October 2023.

#### *Recruitment and appointment of trustees*

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO Foundation.

#### *Induction and training of trustees*

Trustees are recruited in line with the needs of the Charity and given relevant training.

#### *Arrangements for setting key management personnel remuneration*

The Trustees consider the Board of Trustees as comprising the key management personnel of the Charity in charge of directing and controlling the Charity and running and operating the Charity on a day to day basis.

All Trustees give their time freely and no trustee remuneration was paid in the year.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
Prof W W E Bracke  
Chairman and trustee

## **Imago Mundi**

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
Prof W W E Bracke  
Chairman and trustee

**Chartered Certified Accountants' Report to the Trustees on the Preparation of the  
Unaudited Statutory Accounts of  
Imago Mundi  
for the Year Ended 31 March 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Imago Mundi for the year ended 31 March 2023 as set out on pages 6 to 13 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.htm>.

This report is made solely to the board of directors of Imago Mundi, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Imago Mundi and state those matters that we have agreed to state to the board of directors of Imago Mundi, as a body, in this report, in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Imago Mundi and its board of directors as a body for our work or for this report.

It is your duty to ensure that Imago Mundi has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of Imago Mundi. You consider that Imago Mundi is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Imago Mundi. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....  
Beresfords  
Chartered Certified Accountants  
1-2 Rhodium Point  
Spindle Close  
Hawkinge  
Folkestone  
Kent  
CT18 7TQ

Date:.....

## Imago Mundi

### Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Charitable activities	2	20,039	20,039
Investment income	3	243	243
Other income	4	<u>2,000</u>	<u>2,000</u>
Total income		<u>22,282</u>	<u>22,282</u>
<b>Expenditure on:</b>			
Charitable activities	5	<u>(21,896)</u>	<u>(21,896)</u>
Total expenditure		<u>(21,896)</u>	<u>(21,896)</u>
Net income		<u>386</u>	<u>386</u>
Net movement in funds		386	386
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>71,707</u>	<u>71,707</u>
Total funds carried forward	13	<u>72,093</u>	<u>72,093</u>
	Note	Unrestricted funds £	Total 2022 £
<b>Income and Endowments from:</b>			
Charitable activities	2	19,184	19,184
Investment income	3	<u>51</u>	<u>51</u>
Total income		<u>19,235</u>	<u>19,235</u>
<b>Expenditure on:</b>			
Charitable activities	5	<u>(19,346)</u>	<u>(19,346)</u>
Total expenditure		<u>(19,346)</u>	<u>(19,346)</u>
Net expenditure		<u>(111)</u>	<u>(111)</u>
Net movement in funds		(111)	(111)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>71,818</u>	<u>71,818</u>
Total funds carried forward	13	<u>71,707</u>	<u>71,707</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 13.

## Imago Mundi

### (Registration number: 313345) Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	90	120
<b>Current assets</b>			
Debtors	11	13,353	64
Cash at bank and in hand		<u>64,864</u>	<u>71,943</u>
		78,217	72,007
<b>Creditors: Amounts falling due within one year</b>	12	<u>(6,214)</u>	<u>(420)</u>
<b>Net current assets</b>		<u>72,003</u>	<u>71,587</u>
<b>Net assets</b>		<u>72,093</u>	<u>71,707</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>72,093</u>	<u>71,707</u>
<b>Total funds</b>	13	<u>72,093</u>	<u>71,707</u>

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....  
Prof W W E Bracke  
Chairman and trustee

# Imago Mundi

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Imago Mundi meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

##### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

# Imago Mundi

## Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

### Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% on reducing balance

### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

## 2 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
History of cartography income	<u>20,039</u>	<u>20,039</u>	<u>19,184</u>

## Imago Mundi

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

#### 3 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	243	243	51
	243	243	51

#### 4 Other income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Bank compensation received		2,000	2,000
		2,000	2,000

#### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Printing, postage and stationery		110	110	1,132
Editorial expenses		20,615	20,615	17,741
Other costs		697	697	13
Depreciation of office equipment		30	30	40
Governance costs	6	444	444	420
		21,896	21,896	19,346

#### 6 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Accountancy fees	444	444	420
	444	444	420

## Imago Mundi

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

#### 7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>30</u>	<u>40</u>

#### 8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### Professor R J P Kain

£550 (2022: £Nil) of expenses were reimbursed to Professor R J P Kain during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	Office equipment £	Total £
<b>Cost</b>		
At 1 April 2022	<u>5,117</u>	<u>5,117</u>
At 31 March 2023	<u>5,117</u>	<u>5,117</u>
<b>Depreciation</b>		
At 1 April 2022	4,997	4,997
Charge for the year	<u>30</u>	<u>30</u>
At 31 March 2023	<u>5,027</u>	<u>5,027</u>
<b>Net book value</b>		
At 31 March 2023	<u>90</u>	<u>90</u>
At 31 March 2022	<u>120</u>	<u>120</u>

## Imago Mundi

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

#### 11 Debtors

	2023 £	2022 £
Other debtors	13,353	64

#### 12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	420	-
Accruals	5,794	420
	6,214	420

#### 13 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
General	71,707	22,282	(21,896)	72,093

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
General	71,818	19,235	(19,346)	71,707

#### 14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	90	90
Current assets	78,217	78,217
Current liabilities	(6,214)	(6,214)
Total net assets	72,093	72,093

## Imago Mundi

### Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 March 2022 £</b>
Tangible fixed assets	120	120
Current assets	72,007	72,007
Current liabilities	<u>(420)</u>	<u>(420)</u>
Total net assets	<u>71,707</u>	<u>71,707</u>