

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

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

Imago Mundi Contents

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

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

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

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

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
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Kent
CT18 7TQ

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

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Charitable activities:			
History of Cartography		31,449	20,826
Investments	3	1,065	862
		<u>32,514</u>	<u>21,688</u>
EXPENDITURE ON:			
Charitable activities:			
History of Cartography	5	(24,192)	(20,928)
NET INCOME		<u>8,322</u>	<u>760</u>
NET MOVEMENT IN FUNDS		<u>8,322</u>	<u>760</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		<u>72,854</u>	<u>72,094</u>
TOTAL FUNDS CARRIED FORWARD	12	<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 £
FIXED ASSETS			
Tangible Assets	9	51	68
		<u>51</u>	<u>68</u>
CURRENT ASSETS			
Debtors	10	-	2,115
Cash at bank and in hand		92,241	85,982
		<u>92,241</u>	<u>88,097</u>
Creditors: Amounts Falling Due Within One Year	11	(11,116)	(15,311)
		<u>81,125</u>	<u>72,786</u>
NET CURRENT ASSETS (LIABILITIES)			
		<u>81,176</u>	<u>72,854</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>81,176</u>	<u>72,854</u>
NET ASSETS		<u>81,176</u>	<u>72,854</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		<u>81,176</u>	<u>72,854</u>
TOTAL FUNDS	12	<u>81,176</u>	<u>72,854</u>

On behalf of the board

wouter bracke

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

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

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	1,065	862

4. Net Income/(Expenditure)

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

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	17	23

5. Analysis of Expenditure

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

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

6. Support Costs

	2025
	History of Cartography
	£
General administration	260
Depreciation	17
Governance costs	466
	743

	2024
	History of Cartography
	£
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

	2025	2024
	£	£
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

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

10. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	-	2,115
	-	2,115

11. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
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

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