

# The International Molinological Society

... fostering worldwide interest and understanding of wind- water- animal- and human-powered mills ...



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THE INTERNATIONAL MOLINOLOGICAL SOCIETY

T I M S

# The International Molinological Society - T I M S



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# The International Molinological Society - T I M S



## **TIMS focus**

TIMS is a non-profit organisation with cultural and scientific aims, fostering worldwide interest and understanding of windmills, watermills and mills powered by animal- and human force.

TIMS enhances the study of mills which have been rendered obsolete by modern technical and economic trends.

TIMS encourages research, and promotes all aspects of molinology including the restoration of mills.

## **TIMS activities**

Every four years a Symposium is held. The papers and discussions of a Symposium are published in 'Symposium Transactions'.

In between two Symposia, also every four years, a Mid-Term excursion is organised.

The TIMS journal 'International Molinology' ("IM") is published twice a year, and monographs in Bibliotheca Molinologica-series irregularly (about every 2-3 years).

The TIMS Website [www.molinology.org](http://www.molinology.org) provides general information on the society and its events. In addition it has a Digital Library, accessible for members, which contains hundreds of molinological articles as well as mill tour descriptions.

TIMS E-News, an electronic newsletter, is sent twice a year by email, free for everybody.

## **Chairman's overview 2017**

TIMS former President, Michael Harverson passed away. We remember him not only as a president who achieved much in that capacity, but in the period 2000-2007 he was also TIMS editor. Moreover, in his lifetime Michael wrote many articles on mostly not common molinological subjects. His funeral was attended by TIMS representatives.

The main TIMS activity in 2017 was the Mid-Term tour to the Midlands, UK. The tour was perfectly organised by Tony and Kate Bonson. The participants were served with a very wide range of molinological treats, many of which were survivals from the Industrial Revolution. The tour was fully occupied, 53 were attending from 14 different countries. Sorry for those that were not allowed to be part of the tour.

The Transactions of the 2015 TIMS Symposium at the ASTRA Museum in Sibiu, Romania, are in full progress to be finished. The organiser of the Symposium, Florin Streza has support from employees of the museum as well as from our editor, all of this is highly appreciated.

The Transactions of the 2011 TIMS Symposium in Ålborg remain an issue. Support, such as transcribing the tapes with the discussions, was offered to help the organiser.

In the past years many TIMS publications, except the larges issues in the Bibliotheca Molinologica series, have been included in the TIMS Digital Library.

Conform TIMS Council decision to have all TIMS publications older than 5 years available, this year also the remaining BM-publications were, after first being digitalised, added to the Digital Library.

The announcement that all was now in the Digital Library resulted in many member requests to get access to the Library.

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'Introduction to Molinology', the English PDF-version of Berthold Moog's book 'Einführung in die Mühlenkunde', is almost complete. The new chapters were added to the Digital Library. The translation work by Berthold Moog was supported by Graham Hackney, who reviewed the text and advised adjustments.

The book 'Greek mills' will be the next issue in the in the Bibliotheca Molinologica series. Most of the text, originating from some 30 authors, has become available in English for our editor. Much effort is needed by our editor in cooperation with George Speis on the Greek side of the project. This involves also retrieving acceptable pictorial material. This BM-issue will be a two volume edition in full A4-size.

We received the translation of the Hungarian manuscript 'Patamalmok' written by Gábor Dániel Ozsváth. The title of this issue in the Bibliotheca Molinologica series will be "Watermills Within The Eastern Part Of The Carpathian Basin". For the time being further work on this BM has been postponed. Priority is given to the BM on the Greek mills.

A proposal was received from our members in Poland to be candidate for organisation of the TIMS Symposium in 2023. It was decided to make a visit on site next year to see the facilities and the mills in the area.

In follow up of last year, a second visit to Moldova was made by a small TIMS delegation. This time, the mill in Cernoleuca was completely measured and a bill of materials was compiled. This documentation will be part of the required documentation to have to mill restored in the near future.

Occasionally your President is asked to write a letter of recommendation for mills and mill projects anywhere in the world. Just to mention: one letter regards the adhesion for retrieving a grant for doing an inventorial search of all windmills in Finland. Another letter aimed at the restoration of a mill in Kuressaare on the island of Saaremaa, Estonia.

In 2017, TIMS gained over 50 new members, much more than other years in which the number of new and 'lost' members were leveraging. The number of members is by this close to 500.

## **Our Members**

The Society has members in over 30 countries, spread over 5 continents, with the majority coming from Europe and North America. Many domicile in known mill-countries but also in countries such as Japan, Australia, Mexico, Turkey, Colombia and South Africa. Gradually more Eastern European mill enthusiasts become member, this in accordance with TIMS Presidents' goal.

The list of TIMS members is available – only for members – in the TIMS Digital Library.

# The International Molinological Society - T I M S



## TIMS Executives

### Officers

Chairman: Willem D. van Bergen (2007-2019)  
Secretary: Tarcis J.M. van Berge Henegouwen (2011-2019)  
Treasurer: Vacant

### Editors

Tony Bonson (2007-2017)  
Graham Hackney (2015- )

### Country Representatives

France	Jean-Pierre H. Azéma	(2015-2018)	Greece &		
UK	Mildred Cookson	(2007-2019)	Cyprus	Stephanos Nomikos	(2011-2019)
Belgium	Johan De Punt	(2007-2019)	Netherlands	Robbert H. Verkerk	(2011- )
Portugal	Jorge Lucas	(2011- )	USA	Charles Yeske	(2011- )
Nordic countries	Dag Midboe, Sweden	(2015- )			

### Symposium Chairmen

14<sup>th</sup> Symposium Sibiu Florin Streza (2011- 2018) 15<sup>th</sup> Symposium Berlin Gerald Bost (2015- )

### Corresponding Members

Denmark Lise Andersen Germany Gerald Bost Switzerland Heinz Schuler

### Other

IM/BM lay out Ian Scotter E-News Editor Leo van der Drift E-News lay out Katerina Toutouza

## Financial Review

The 2017-accounts show a surplus of € 5,6K.

The main cause to consider for this is that expenditure of the two issues of International Molinology ("IM") of € 8,9K was far less than fee income € 14,9

All other income, expenditure and losses such as: release from 'Allowance Life Membership' (€ 1,3K), income from Sales and Donations (€ 0,4K), high 'general' costs, (€ 1,3K), and loss caused by exchange differences (€ 0,8) resulted in a small deficit of € 0,4K.

The financial position of € 37,8K is very strong.

Changing exchange rates affects TIMS. A large part of membership fee is collected in countries with non-euro denominated currencies and almost all expenditure is in Pound Sterling. Currency rates, more particular the Pound Sterling and US\$ against Euro did have in 2017 again major consequences for the 2017 financial position of TIMS. The 'low' expenditure of TIMS publications caused by the rather low valued Pound Sterling help TIMS greatly. We expect that our Society can 'gain' on this 'low' Pound Sterling by still transferring amounts of cash to the UK. This will diminish the risk of currency exposure detrimental to TIMS. Future losses/gains on money allocated in the UK are then off set by reciprocal future gains/losses caused by converting printing cost in Pound Sterling into Euro.

Two issues in the BM-series are in progress. The costs of these are considerable. Many considerations are passing by how to cope with these costs. Also the money outflow (liquidity) is to be considered.

For more detailed information on all topics we refer to the FINANCIAL STATEMENTS and the NOTES TO THE FINANCIAL STATEMENTS in the next pages.

Vaihingen/Zevehoven, July 24, 2019

Willem van Bergen  
TIMS Chairman

Tarcis van Berge Henegouwen  
TIMS Secretary



FINANCIAL STATEMENTS OF THE INTERNATIONAL MOLINOLOGICAL SOCIETY

**Balance sheet 2017**

	Notes	2017 €	2016 €
<b>ASSETS</b>			
<b>Current Assets</b>			
Inventories	3	1,00	1,00
Current receivables	4	638,96	1.050,99
Cash and cash equivalents	5	<u>46.770,47</u>	<u>44.063,16</u>
		<b>47.410,43</b>	45.115,15
<b>Other Assets</b>			
Bibliotheca Molinologica	6	<u>4.851,37</u>	<u>3.950,00</u>
<b>Total Assets</b>		<b>52.261,80</b>	49.065,15
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Pre-paid fees	7	1.783,38	815,52
Activity payables	8	415,03	546,79
Other current liabilities	9	<u>2.508,44</u>	<u>4.580,66</u>
		<b>4.706,85</b>	5.942,97
<b>Non current liabilities</b>			
Allowance Life Membership	10	2.912,00	4.096,00
Other non-current liabilities	11	<u>6.794,00</u>	<u>6.794,00</u>
		<b>9.706,00</b>	10.890,00
<b>Total liabilities</b>		<b>14.412,85</b>	16.832,97
<b>EQUITY</b>			
<b>Equity</b> yearend 2016 [ resp. 2015 ]	12	<b>32.232,18</b>	24.771,76
Correction Equity 2015		-	619,16
<b>Surplus</b> for the year 2017 [ resp. 2016 ]		<u>5.616,77</u>	<u>6.841,26</u>
<b>Total Equity</b>		<b>37.848,95</b>	32.232,18
<b>Total liabilities and equity</b>		<b>52.261,80</b>	49.065,15



FINANCIAL STATEMENTS OF THE INTERNATIONAL MOLINOLOGICAL SOCIETY

**Income Statement for the year 2017**

	Notes	<b>2017</b>	2016
		<b>€</b>	<b>€</b>
<b>INCOME</b>			
<b>Current Income</b>			
Membership fee 2017 [resp. fee 2016]	13	<b>14.893,52</b>	13.777,08
Donations	14	<b>272,17</b>	1.460,28
Sales	15	<b>144,43</b>	788,93
Interest		<b>6,73</b>	20,77
		<b>15.316,85</b>	16.047,06
<b>Other Income</b>			
Allowance Life Membership	10	<b>1.280,00</b>	3.072,00
<b>Total Income</b>		<b>16.596,85</b>	19.119,06
<b>EXPENDITURE</b>			
<b>Publications</b>			
International Molinology 94 [resp. IM92]	16	<b>4.444,76</b>	6.432,67
International Molinology 95 [resp. IM93]		<b>4.462,34</b>	4.383,20
		<b>8.907,10</b>	10.815,87
<b>Other Current Expenditure</b>			
Administrative costs	17	<b>157,43</b>	184,90
Banking costs	18	<b>206,77</b>	298,69
PayPal	19	<b>81,93</b>	48,03
Other	20	<b>840,11</b>	-
		<b>1.286,24</b>	531,62
<b>Other Expenditure</b>			
Exchange differences	21	<b>786,74</b>	(930,31)
<b>Total Expenditure</b>		<b>10.980,08</b>	10.417,18
<b>Surplus of year 2017 [resp. 2016]</b>		<b>5.616,77</b>	8.701,88



## NOTES TO THE FINANCIAL STATEMENTS OF THE INTERNATIONAL MOLINOLOGICAL SOCIETY

### ACCOUNTING INFORMATION

#### 1. Annual Report of TIMS

The Financial Statements in this Annual Report 2017 are those of the TIMS Society.

The amounts related to the Mid-Term Tour in the Midlands, UK, in September 2017 are not included nor the amounts related to the 14<sup>th</sup> Symposium on Molinology in 2015 and the TIMS Symposium account at the Triodos Bank, that accommodates payment of Symposium expenses.

#### 2. Accounting information and Policies

Applicable to the Financial Statements of TIMS and the Notes to the Financial Statements.

##### Accounting Policies

- The Financial Statements are presented in Euro's. Presentation of publication costs also in Pound Sterling helps the reader to understand the impact of currency rates.
- The Financial Statements are those of the year 2017. To accommodate comparison the amounts of the year 2016 are in the Balance sheet and Income Statement included.
- The principle of assignment of income and expenditure to the proper period is applicable. This implies the allocation of cash movements that relate to income or expenditure to proper years, be it past, present or future. Application of this principle is necessary to have profit and loss amounts, related to the year 2017.
- Conform applicable accounting principles it's common to apply information - available after yearend – when preparing the accounts of the reporting year. Because compilation of the TIMS-account of 2017 is after more than one year, information on postings with major financial impact, such as Bibliotheca Molinologica- and Transaction-costs, will be applied in preparing the TIMS-accounts of the year before the information was obtained.
- The preparation of financial statements requires to make judgements, estimates and assumptions. Actual results may differ from these estimates. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

##### Foreign Currencies

- Local representatives are collecting membership fees in several countries/regions. Also fee income and other financial transactions are dealt with more centrally. This implies several locally held bank accounts, each with different currencies and exchange differences.
- The majority of the expenditure of TIMS is the costs of TIMS publications. Almost all these costs are spent in the United Kingdom in Pound Sterling. This implies again a locally held bank account and exchange differences.

##### Risks

- Two issues in the Bibliotheca Molinologica series are in progress. The costs of these will be significant and several kinds of exposure affect the issuance of these two publications. The significant costs for the translation of one of the new issues has been paid. There is some risk that this issue will not be completed. The exposure to risk for TIMS is stated in the notes.





## CURRENT ASSETS

### 3. Inventories

Inventories comprise issues of International Molinology and of Bibliotheca Molinologica, TIMS plaques and issues of Transactions of TIMS Symposia. The numbers of each at stock are rather limited and many issues are out of stock. Because sales are rather limited the stocks are valued at € 1.00 , as a reminder.

### 4. Current receivables

The amounts involved are cash income in 2017 for services related to earlier years, paid costs related to 2017 and wrongly charged cost

	<b>2017</b>	2016
Membership fee cashed in later year	320,43	581,55
Pre-paid transfer costs	12,13	22,25
Receivables on TIMS related institutions	329,16	441,79
Bank costs to be recuperated and interest	<u>67,24</u>	<u>5,40</u>
	<b>638,96</b>	<b>1.050,99</b>

### 5. Cash and cash equivalents

<u>Country</u>	<b>2017</b>		2016	
	Value in €	In local currency	Value in €	In local currency
Belgium	1.436,06		3.101,81	
France	2.098,87		908,30	
Germany	6.373,01		2.963,81	
Netherlands	3.780,66		564,55	
Portugal	7.803,50		7.195,50	
Denmark	7.029,32	Dkr 52.337,65	6.943,74	Dkr 51.617,65
Switzerland	1.791,13	Sw Fr 2.094,80	1.536,08	Sw Fr 1.647,70
U.K.	7.583,27	£ 6.738,45	5.649,42	£ 4.820,45
U.K.	6.291,62	£ 5.590,70	9.630,39	£ 8.217,27
USA	1.995,28	\$ 2.394,06	4.979,82	\$ 5.240,04
PayPal \$	587,75	\$ 705,22	317,31	\$ 333,90
PayPal €			272,43	
	<u>46.770,47</u>		<u>44.063,16</u>	

## OTHER ASSETS

### 6. Bibliotheca Molinologica

The amount of € 4.851,37 represents TIMS part of the translation costs of an issue in the Bibliotheca Molinologica series. Translation was delayed by ongoing rewriting of the original text. The costs charged were € 5.437,35 and sponsoring helped with € 585,98 (€ 500.00) The amount charged was € 872,35 higher than originally expected.

Because this expense of net € 4.851,37 is for an issue in the future, the expense has been capitalized as an asset in the Balance sheet. The expenditure will be accounted for in a future Income Statement.

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## CURRENT LIABILITIES

<b>7. Pre-paid fees</b>	<b>2017</b>	<b>2016</b>
Membership fees paid before applicable membership years	1.783,38	815,52
<b>8. Activity payables</b>		
Costs, payable and expected, for IM's, issued in 2017 and 2016		
<b>9. Other current liabilities</b>	<b>2017</b>	<b>2016</b>
Liability re Translation (see note 6)	-----	3.950,00
Amounts received not meant for TIMS	2.058,60	88,60
Allowance Life Membership (see note 10)	416,00	512,00
Payable for costs of 2017	<u>33,84</u>	<u>30,06</u>
	2.508,44	4.580,66

## NON-CURRENT LIABILITIES

### 10. Allowance Life Membership

Council, in their annual meeting on June 4, 2016 concluded, after taken into account many considerations, to end in due course Life Membership of TIMS. The following actions resulted that end of year 2017, already 11 (in 2016 8) of the 24 members were no longer registered as Life Member. The lines of reporting this allowance in the 2016 Balance sheet were: 'Non-current liability' € 4.096.00 and 'Current Liability' € 512.00. The € 512,00 has been released as 'Other Income' in the 'Income statement for the year 2017 to cover the Life member costs of the year.

	<b>2017</b>	<b>2016</b>
Allowance at yearend 2016 / 2015	4.096,00	6.912,00
Release of allowance caused by 3(8) members no longer LM	768,00	2.304,00
To be reported as 'Current Liability'	<u>416,00</u>	<u>512,00</u>
Allowance at yearend 2017 / 2016	2.912,00	4 096,00

### 11. Other non-current liabilities

	<b>2017</b>	<b>2016</b>
Provision for expenses Transactions 13 <sup>th</sup> Symposium	3.294,00	3.294,00
Long term reporting difference	<u>3.500,00</u>	<u>3.500,00</u>
	6.794,00	6.794,00

The Transactions of the 13<sup>th</sup> Symposium on Molinology in 2011, at Ålborg, Denmark, are still due. The organiser of the Symposium is promised that the proceedings ('surplus') on the Mid-Term Tour 2009 in the Czech Republic are available if the expenses of the Transactions can not be covered out of the funds, collected from the participants and, moreover, from sponsorships.

## 12. EQUITY

Reported Equity at yearend 2016 amounts to € 32.232,18 .

After adding the surplus for year 2017 of € 5.616,77 , Equity at yearend 2017 amounts to € 37.848,95 .

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## INCOME

### 13. Membership fee 2017

Fee income was € 14 893,52 for the year 2017 divided into years of payment and divided in full fee and youth fee together with the number of members involved.

	€ Full	n°	€ Youth	n°	€ Total	n°
Paid in 2016	765,35	22	18,53	1	783,88	22
Paid in 2017	13.731,64	426	147,57	9	13.879,21	435
Paid in 2018	<u>230,43</u>	<u>7</u>	-	-	<u>230,43</u>	<u>7</u>
	14.727,42	455	166,10	10	14.893,52	465

Youth fee is half full fee. The amounts in the table are 'gross', no banking cost are deducted. Depending on the type of payment (banks, credit card or PayPal) costs are involved.

Membership fee paid in 2017 for other years of membership than 2017 is not included in the amounts. For reasons of proper accounting these fees have been allocated to the proper membership years.

Membership fee 2016 was:

<b>Full</b>	€ 13.627,21	413	<b>Youth</b>	€ 133,47	8	<b>Total</b>	€ 13.777,08	421
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In average fee income from members is more than € 32,00 each, mainly due that many members paid in other denominations and because exchange rates - used for calculating this income into Euro - were in general favourable.

Note: presumed allocation of membership payments to membership years 2016, 2017 and slightly to 2015 was necessary of fee income received by 8 cheques in 2016 and for 10 cheques in 2017. So numbers stated for each year can be influenced by these allocations.

### 14. Donations

TIMS thanks all benefactors. Those donating large amounts, special thanks.

### 15. Sales

Sales income was most, like last year, by selling Transactions 2000 and BM22, Pine Creek Grist Mill.

## EXPENDITURE

### 16. Publications

Breakdown of costs for the two 2017 issues of International Molinology:

	IM94		IM95	
	€	€	€	€
Preparing	39,03	45,74	45,31	52,93
Printing	1.770,00	2.074,39	1.789,00	2.096,65
Package	154,94	181,58	182,63	214,04
Postage	<u>1.828,77</u>	<u>2.143,05</u>	<u>1.791,41</u>	<u>2.098,72</u>
	<u>3.792,74</u>	<u>4.444,76</u>	<u>3.808,35</u>	<u>4.462,34</u>



All Euro amounts are rather low because the exchange rates for the calculation of Pound Sterling into Euro for each of the issues is influenced as result of the still reluctant market appreciation towards the Pound Sterling.

Costs of the two 2016 issues; IM92 : £ 5.499,27 € 6.432,67 and IM93 £ 3.724,50 € 4.83,86 were considerable higher because of the almost double size of jubilee issue IM92.

## 17. Administrative costs

The 2017-amount of € 157,43 is almost completely related to costs involved by the activity of our French Country Representative who translates a major part of our IM-issues and sent the translation in hard copy to the French TIMS-members.

## 18. Banking costs

	<b>2017</b>	2016
For transfers within TIMS	30,85	90,57
Cost for having bank accounts: periodic costs	160,80	203,40
incidental costs	<u>15,12</u>	<u>4,72</u>
	206,77	298,69

Costs involved for Member fee payments into bank accounts differ greatly from bank to bank. It is usual both banks involved in transferring TIMS money for have cash available for payment of TIMS publications to charge small amounts. Within the European Economic Area (EEA) almost all euro-transfers are free of costs as are incoming fee payments in Euro's. Payments in other denominations involve rather high banking costs. The latter did not occur in 2017 and 2016.

## 19. PayPal

	<b>2017</b>	2016
Costs on membership fees	81,93	48,03

The PayPal facility, started in 2015, was meant to be used by members in territories without TIMS Representatives, in short ROW [Rest Of the World] and is also an easy application for fee payments of new members who join TIMS using TIMS website. Use of PayPal shows accelerating growth, mainly because members pay by PayPal also for common renewal fee. This explains increasing costs. The costs for PayPal are on average short to 5%. This is considerable.

## 20. Other

A mixture of costs:

• TIMS Digital Archive	37,29
• Sponsoring	468,01
• flowers funeral Michael Harverson and gifts for organisers Mid-Term Tour Midland 2017	198,38
• Lunch Council Meeting Crewe, UK	<u>136,43</u>
	840,11

TIMS Digital Archive costs were for obtaining hard-copy TIMS publications [ ! ] to be scanned. The Digital Archive contains a.o. all TIMS publications up to 2013.



Sponsoring regards the gift to Florin Streza, organiser of the successful 2015 TIMS Symposium, of half fee for attending the Mid-Term Tour Midland 2017.

## 21. Exchange differences

A substantial part of income and almost all costs are in non-euro denomination. Major changes in the exchange rates of US\$, Pound Sterling and Swiss Franc do have yearly great impact on the finances of TIMS. In 2017 exchange differences resulted in a loss of € 786,74 (for 2016 loss was € 930,31).

Breakdown of the sums:

	<b>2017</b>	2016
Loss [resp. gain] on \$-position	-240,25	269,33
Loss on money transferred		-580,00
Losses on position in Pound Sterling	-408,14	-614,28
Losses on position in Swiss Franks	-127,23	-28,46
Loss [resp. gain] on position in Danish Kroner	<u>-11,12</u>	<u>23,10</u>
	<b>-786,74</b>	<b>-930,31</b>

## COMMITMENTS, CONTINGENT LIABILITIES AND RISKS

### 22. Exposures

- One country representative refuses to comply with long standing standards for reporting financial information required for the preparation of TIMS Financial Statements. Also the correctness of information used by the representative is disputable. Result: uncertainty on correctness of fees for a membership year and of completeness reported fees.
- Of several cheque payments, in 2016 as well as 2017 the registration of names and year of membership was lacking. Consequence, there is some uncertainty in knowing which member paid when for what membership year. Allocation of these payments to membership fee years 2016, 2017 and even slightly to year 2015 has occurred.  
However, the uncertainty for what membership year the payment was meant for can have influenced the correctness of the reported numbers on fee income of those years.
- A new BM-issue that involves translation of the original foreign language text.
  - Note 6 mentions that translation of text of a new BM-issue was delayed. Another topic re this BM-project is that editor Tony Bonson ended his involvement. Because editor Graham Hackney is fully occupied with IM's, another BM-issue and sundry items, the project had to be set 'on hold'.
  - Note 2 mentions the risk a new BM-issue [the BM-project] will not be completed. If it occurs, then the translation costs, gross € 5.437,35, after deduction of sponsoring net € 4.851,37, in the Annual Account 2017 capitalised for this amount, must be carried as expenditure in the Income Statement, without having any real value added for the benefit of TIMS-members.
- Another BM-issue is in progress of completion. This issue is expected to be a major publication, involving two volumes. Completing this issue will take still some time.
- The costs of this BM-issue and of the BM-issue mentioned before will be enormous. They comprise for one BM the translation costs mentioned together with printing-, package- and postage-costs, for the other printing- package- and postage-costs which will be high because it's a full size double volume issue.
  - These costs must be funded out of the 'reserves' of TIMS. At yearend 2017 these are € 37.848. This amount is after adding the 2017 surplus of € 5.617.
  - This sum is sufficient to cover the costs of the two volume BM-publication.



- Based on the numbers in these 2017 Financial Statements it's uncertain if TIMS Equity at yearend 2018 will be enough for the costs involved by publication of the other BM-issue.
- However, the latter will not be ready because no editing effort, needed for contact with the author and surely also needed for the correctness of translation of typical molinological issues, is available.
- Notes 16 and 21 explain the amounts involved while using the actual exchange rates during the year 2017. The impact of rate-changes can be considerable.
  - Exchange rates have also great impact on the costs of IM, expressed in Euro.
  - However, "gains" on expenditure of publications are comparatively compensated by "losses" on the TIMS cash-amounts that are available in the UK.
  - To diminish the exchange rate exposure of the Pound Sterling, the currency in which the IM publication costs are spent, huge sums available in the USA were transferred to the UK in the period of three months close to yearend 2016, in total € 18.840 . This for covering IM-costs for the last issue of 2016 and presumably the IM-costs of 2017 and partly 2018.

## **Paying membership fees; an analysis**

Note 19 mentions that most use of PayPal is for paying common renewal fee by members from countries with representatives Almost 75% of received fee payments in 2017 by PayPal came from 'old' members in countries with a TIMS Representative.

*When collecting financial information over the years 2016-2018 several aspects, directly or indirectly related to the structure of paying membership fees, were noticed. An analysis.*

### *Background*

- Already for many years TIMS organisation had the structure that local Country / Regional Representatives, appointed by the TIMS General Meeting, are in their territory responsible for collecting the membership fees of the local members.
- Also already for years the facility to apply for TIMS membership is available on TIMS website.

Such an application received, a centrally organised feature, the respective country representative was informed and then had to contact the new member for instructing how payment should be.

- TIMS started in 2015 with PayPal as replacement of the credit card facility of the former USA Representative.

The scope was limited, facilitating fee payment by members in territories without TIMS Representatives, reputed as; Rest of the World (ROW). Also the rather few new members who joined could use it. On the application form on TIMS website they could choose their payment preference, using the PayPal facility on the site or payment to their country representative.

- The procedure to inform representative on a new member changed a little, now the information was that there was a new member and this person chooses to pay by PayPal or directly to the representative. In the latter situation the representative had to contact the new member for instructions how payment should be.
- The introduction of PayPal seemed not inflicting the straight role of country representatives collecting fees; the initiative for payments was theirs.

Only the former representatives' role of fee collector for ROW had changed by introduction of PayPal.

- The number of necessary communications that regarded only new members paying by PayPal, was limited and regarded several representatives, so it had little impact on each of them.

### *Change*

But numbers of payment by PayPal grew when TIMS members [not ROW] started to use it as payments method for the continuance of their membership.

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Instead the representative is in charge of collecting fees and members have to pay to that individual person, now money is coming in, partly locally, partly PayPal and all the foreign payments have to be communicated to the specific representative involved.

In a 'normal world' where everybody is acting as presumed 'normal', nothing to be worried about. However:

## *Impact*

### Communications and correctness

- Communication: it seems simple but all those intermittent contacts have to be prepared, noted on both sides, correctly understood.
- Work load for representatives: Extra work at irregular moments. Receiving info, updating membership ledger, bothered by confusing situations.
- Also extra work because the representative can't perform in his/hers own pace, in particular when starting collecting fees in the country.
- Risks: the correctness of the information to be handled. Extra routing of primary [PayPal] information on renewals augments the chances of mistakes/misinterpretation. The notation of what member did pay for what year is more difficult which can inflict the correctness of the registration of members payments
- Inherent to this is representative asks for renewal fee while the member has already paid for the particular membership year.
- Inherent also to this, people are obedient, the member pays again; the representative has to allocate the double payment to a future membership year.
- Inherent to this that the member should be informed on the allocation practiced.
- In short; extra workload, more difficult, Murphy's law becomes more applicable.

### Function of Country /Regional Representative

- One of the main functions is to collect the yearly fee. The prerogative to perform this in his territory is now more and more diluting. The initiative to approach members on a convenient moment and evaluate on own pace the results of his/her actions is dilapidated. Time and again - distorting - messages are to be taken care of. In short, representatives position is devaluated, the Country Representative is not any more an executive in a country but becomes a 'working-hand'.
- The new way of paying fees undermines also the function of the representative to be the central TIMS person in the country, known to each and all locally, with whom a local member could have easily contact.
- Such organisational consequence of the dilution of the function of country representative is perceptible when compared with the opposite, e.g. Greece where payment of fees occurs solely to the representative / to his account. There, the members can have the feeling that they are part of a local group and this makes it easier to have contacts locally.

### *Main cause of growth of payments by PayPal*

- The call for payment inserted into the December number of IM has accelerated payments facilitated by PayPal.
- Initially this procedure of inserting a call for payments was not applied for IM's sent to members in countries with representatives.
- This has changed. Now many members of 'represented' countries pay their dues without any direct involvement of the representative.

## *Impact*

- Devaluation of function is accelerated by the autonomist call for payment inserted in IM. The first year it happened several representatives were 'not amused'.
- In 2017 many members pay their dues already without any representatives' involvement.



- By growing numbers the chance of faulty payments calls by representatives also growth. The number of double payments substantiate this. Even triple payments for one membership year exists. In good faith representatives allocated those paid fees to a later year, even up to 2020. The number of double payments is rising. Also the countries where this occurs is rising.
- All those issues causes extra 'handling' and Murphy is laughing loud.
- On the other hand, members paying more than once for a membership year is a clear sign that members their self are losing track. TIMS is to blame for this.
- Also a sign of confusing; member fee payment foe one membership year is by PayPal, the next year common to the representative, or vice versa.
- Over the years all this kind of issues did occur, not incidentally. Murphy's law is already in full strength working.
- In short: troubles for all involved; in having proper info on and by members of fees paid for different membership years and also by all handling.

## *Remark*

- If all 'overpayments' are communicated is doubtful. Of course this is not correct to the member involved, but also hazardous for TIMS. Officers have no knowledge in correct representation of incoming money.
- The confusing way of receipt of fees makes it hard, almost undoable, for Officers to check if members of country have paid.

In the past, when full responsibility rested, it could more easily 'trusted'. Now that trust is less obvious while the chance of mistakes to occur have grown. This remark has to be considered fully, because TIMS Officers have already for years uncertainty on the matter of member fees reported. That number and the number of publications sent is not equal.

- To end this item, when the Officer in charge of this daily load of work [checking Triodos account, PayPal receipts, putting the info in the master member list, have contact with the individual Representative) is retiring, what person should take this kind of work on his/her shoulders.

Abundant work while Officer has to perform other, more regular activities.

- All this shows a lack of organisation.

## *Other*

- Not all country representatives have infringement of their position. In some countries payment of fees in 2017 occurs solely to the representatives' account, e.g. Germany, Greece, France and Switzerland. No complexity there.

## **23. Comments**

Incurred costs. An example: imagine an UK-resident uses PayPal. This member will be charged for the \$ 39,00 amount and also has some exchange rate cost to bear. TIMS receives \$ 39,00 but cost charged are \$ 1,82. To have the money available for TIMS purposes the money has to be converted into the applicable currency (= €) and exchange rate cost of 1¾ % are involved. Again such cost are applicable when transferring the sum to our editor in the UK. A row of cost that can amount to over 10%.

Shouldn't be wise to avoid all those extra costs? This by payment of the UK-resident in Pound Sterling to the UK-representative who can transfer received fees without costs periodically to the editor.

Avoiding unnecessary costs is also applicable for members residing in countries with Euro denominations, countries with TIMS Representatives.

- An extra reason for those members; conversed to local currency the fee charge of \$ 39,00 is more than the local fee of £ 29,00 or € 32,00.

As TIMS Society we are obliged to 'take care' of our members and avoid that our members apply such unnecessary, costly behaviour.





## OTHER

### 24. TIMS Membership fee

Membership fee is set at € 32,00 , decided in 2007, in the General Meeting during the 12<sup>th</sup> Symposium on Molinology, in Putten, The Netherlands. The General Meeting assembled in Sibiu, in 2015 during the 14<sup>th</sup> Symposium on Molinology, agreed changing Membership fee, if considered applicable by the TIMS Council, could be accomplished up to a maximum of € 5,00 . The Council has not considered making use of this agreement.

Because membership fee is collected in local currencies, the representatives of several countries can collect the fee at rates applicable for that country. For 2017 the rates were:

US\$ 39,00 ; Pound Sterling 29,00 ; Swedish Kroner 330 and Swiss Franc 40,00 . Each year the Officers of TIMS consider if these foreign currency fee rates have to be adapted.

Because many rate changes are considered to confuse our members, certain reluctance is applied, and only if changed currency rates are considered lasting, fee rates are adapted.

For 2018 these rates stayed unchanged except: Swedish Kroner 335 .

Youth fee, half of full fee, is applicable for members up to 30 years of age.

### 25. Membership numbers

The number of members that paid for the year 2017 is 465 (see note 13). This number does not include the number of still lasting Life Membership, the not-sponsored Sponsored Members or 'Free Members' during the year 2017. These account for 29. The total of 494, concurs with the number of IM's sent in December 2017.

Vaihingen/Zevenhoven, July 24, 2019

Willem van Bergen  
TIMS Chairman

Tarcis van Berge Henegouwen  
TIMS Secretary