

The International Molinological Society

... fostering worldwide interest and understanding of mills powered by wind, by water, by muscle ...



A N N U A L R E P O R T

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O F

THE INTERNATIONAL MOLINOLOGICAL SOCIETY

T I M S



Content

About Us

TIMS focus	3
TIMS activities	3
Chairman's overview 2018	3
Our Members	4
TIMS Executives	5
Financial Review	5

Financial Statements of The International Molinological Society

Balance Sheet 2018	6
Income Statement for the year 2018	7
Notes to the Financial Statements	
- Accounting information	
1. Annual Report of TIMS	8
2. Accounting information and Policies	8
- Current Assets	
3. Inventories	9
4. Current receivables	9
5. Cash and Cash equivalents	9
- Other Assets	
6. Bibliotheca Molinologica	9
- Current Liabilities	
7. Pre-paid fees	10
8. Activity payables	10
9. Other current liabilities	10
- Non-current Liabilities	
10. Allowances	10
11. Other non-current liabilities	10
- Equity	
12. Equity	11
- Income	
13. Membership fee 2018	11
14. Donations	11
15. Sales	11
16. Other	11
- Expenditure	
17. Publications	12
18. Administrative costs	12
19. Banking costs	12
20. PayPal	12
21. Other	13
22. Exchange differences	13
- Commitments, Contingent Liabilities and Risks	
23. Exposures	13
24. Comments	16
- Other	
25. TIMS Membership fee	17
26. Membership numbers	17

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 mills powered by wind, by water, by muscle [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 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 2018

Our yearly TIMS Council Meeting was early June in Brunico BZ, Italy.

Chairman of the 2015 Symposium in Sibiu, Florin Streza, welcomed the members with a copy of the Transactions of the 14th Symposium. After the Council Meeting copies were sent to the participants. I thank Florin for all the work done, not only for the Transactions, but also for the organisation of the Symposium.

In the meeting the progress of ending the Life Membership, which was initiated in 2016, was evaluated. Only five memberships were not yet 'solved'. Extra actions afterwards resulted at the end of the year that no one was registered as Life Member anymore.

Also in the meeting Gerald Bost, Chairman of the 2019 Symposium presented the state of his plans on the Berlin Symposium. It will take place from 18/8 till 24/8/2019 in Berlin; pre-tour (to Saxony) will start 13/8/2019 and the post-tour (to Niedersachsen/Braunschweig) starts on the 25th August 2019. He announced proudly that the lord-mayor of Berlin has agreed to open the Symposium. The first day of the Symposium will be in 'Urania', the main congress centre of Berlin, and is open for the general public. Five keynote presentations are scheduled.

Tom Derbyshire was early 2018 asked to support Mildred Cookson, deeply involved with the SPAB Mill Section, with the collection of membership fees in the UK. He gratefully accepted. Tom will be presented as Mildred's successor at the TIMS General Meeting in Berlin on August 22, 2019.

Unexpectedly TIMS French Country Representative, Jean-Pierre H. Azéma ended his commitment. During his period of French Country Representative, he put much effort to have large texts of the half yearly TIMS magazine IM translated and then sent in hard copy to the French members.

At year end our choice for the new French Country Representative, namely André Larigauderie, was approached. André will be presented as such to TIMS General Meeting in Berlin on August 22, 2019.

The International Molinological Society - T I M S



Tony Bonson, organiser in partnership with Kate of the successful Mid-Term Tour in the Midlands, UK, mentioned that there was an ample surplus taken into account the fees received and the ultimately costs of the Tour. The sum of £ 645 was transferred to the TIMS account of Tom Derbyshire.

The last chapters of 'Introduction to Molinology' were added to the Digital Library and is now complete downloadable. I thank Berthold Moog for all his efforts and making it possible to have it published in our TIMS Digital Library. Also I thank Graham Hackney for painstakingly reviewing the whole publication. Berthold has a new goal: updating his paper 'The Horizontal Watermill', in 1994 published as BM12.

The work on BM23-issue 'Greek Mills' is progressing. Our Greek members and several other authors have completed almost all their articles. The review and editing by editor Graham Hackney, is getting to an end. The next step will be the layout, which is done by Ian Scotter. BM23 will be two volumes with around 350 pages each. The books are targeted to be ready in mid-2019.

A TIMS delegation visited Poland, first the museum 'Upper Silesian Ethnographic Park' in Chorzow, followed by the city of Torun. The ideas brought forward by Pawel Roszak-Kwiatek and Maciej Prarat for the 2023 Symposium look promising. If a Symposium would be held in both places, it could be very successful. Both cities have good conference facilities and a wide choice of hotels and restaurants.

Kristi Horn and Leo van der Drift have been working on an inventory of all Finnish windmills. Close to 700 windmills were counted for so far.

For creating an inventory of windmills in the Archipelago in south west Finland, Kristi Horn received a grant. Your chairman was so fortunate to attend this inventorial tour.

Your president went also in Estonia to the island Saaremaa to participate in the opening of the rebuilt castle mill in Kuressaare. He was invited by Mihkel Koppel, who had designed and supervised the mill project. The financing was by the company Altia, which produces the Saaremaa vodka, as well as the castle museum. This mill was the 6th mill to be restored sponsored by Altia. This kind of financing has changed the way mill owners on Saaremaa appreciate their mills; there is now is a rather positive attitude to restore more and more mills.

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 and Eastern European countries.

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

Editor

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 th Symposium Sibiu	Florin Streza	(2011- 2018)	15 th Symposium Berlin	Gerald Bost	(2015-)
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Corresponding Members

Denmark	Lise Andersen	Germany	Gerald Bost	UK	Tom Derbyshire	Switzerland	Heinz Schuler
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Other

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

The 2018-accounts show a surplus of € 9,5K.

The main cause to consider for this surplus is that expenditure of the two issues of International Molinology ("IM") of € 8,2K was far less than fee income € 14,2

The other, much smaller, income and expenditure posts results in a plus of € 3,5K of which release of the rest-sum of 'Allowance Life Membership' (€ 3,1K) is the main contributor. But also other, non-repeating income of € 1,2K is notable.

The financial position of € 47,4K is seemingly very strong. However the imminent costs of BM23 of some € 28K are due in 2019 and costs of BM24, the issue is in progress, are also huge. 2018th Equity will be depleted, taken the costs of both BM's together.

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 2018 no real consequences for the financial position of TIMS. The 'low' expenditure of TIMS publications caused by the rather low valued Pound Sterling helped TIMS again. 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 plusses/losses caused by converting printing cost in Pound Sterling into Euro.

For more detailed information on all topics we refer to the FINANCIAL STATEMENTS and the NOTES TO THE FINANCIAL STATEMENTS in the next pages. The Notes comprise also reflections on how yearly membership fees are received together with data that show the growth of pre-paid fees.

Vaihingen/Zevenhoven, July 25, 2019

Willem van Bergen
TIMS Chairman

Tarcis van Berge Henegouwen
TIMS Secretary



FINANCIAL STATEMENTS OF THE INTERNATIONAL MOLINOLOGICAL SOCIETY

Balance sheet 2018

	Notes	2018 €	2017 €
ASSETS			
Current Assets			
Inventories	3	1,00	1,00
Current receivables	4	885,63	638,96
Cash and cash equivalents	5	<u>51.869,69</u>	<u>46.770,47</u>
		52.756,32	47.410,43
Other Assets			
Bibliotheca Molinologica	6	<u>4.851,37</u>	<u>4.851,37</u>
Total Assets		57.607,69	52.261,80
LIABILITIES			
Current Liabilities			
Pre-paid fee's	7	2.310,36	1.783,38
Activity payables	8	77,30	415,03
Other current liabilities	9	<u>138,24</u>	<u>2.508,44</u>
		2.525,90	4.706,85
Non current liabilities			
Allowances	10	900,00	2.912,00
Other non-current liabilities	11	<u>6.794,00</u>	<u>6.794,00</u>
		7.694,00	9.706,00
Total liabilities		10.219,90	14.412,85
EQUITY			
Equity yearend 2017 [resp. 2016]	12	37.848,95	32.232,18
Surplus for the year 2018 [resp. 2017]		<u>9.538,84</u>	<u>5.616,77</u>
Total Equity		47.387,79	37.848,95
Total liabilities and equity		57.607,69	52.261,80



FINANCIAL STATEMENTS OF THE INTERNATIONAL MOLINOLOGICAL SOCIETY

Income Statement for the year 2018

	Notes	2018 €	2017 €
INCOME			
Current Income			
Membership fee 2018 [resp. fee 2017]	13	14.178,61	14.893,52
Donations	14	367,73	272,17
Sales	15	520,78	144,43
Interest		<u>0,91</u>	<u>6,73</u>
		15.068,03	15.316,85
Other Income			
Allowance Life Membership		3.328,00	1.280,00
Other		<u>1.212,52</u>	<u>-</u>
		4.540,52	1.280,00
Total Income		19.608,55	16.596,85
EXPENDITURE			
Publications			
International Molinology 96 [resp. IM94]	16	4.164,59	4.444,76
International Molinology 97 [resp. IM95]		<u>4.126,03</u>	<u>4.462,34</u>
		8.290,62	8.907,10
Other Current Expenditure			
Administrative costs	17	119,80	157,43
Banking costs	18	231,77	206,77
PayPal	19	96,05	81,93
Other	20	<u>165,10</u>	<u>840,11</u>
		612,72	1.286,24
Other Expenditure			
Exchange differences	21	166,37	786,74
Allowance		<u>1.000,00</u>	<u>-</u>
		1.166,37	786,74
Total Expenditure		10.069,71	10.980,08
Surplus of year 2018 [resp. 2017]		9.538,84	5.616,77



NOTES TO THE FINANCIAL STATEMENTS OF THE INTERNATIONAL MOLINOLOGICAL SOCIETY

ACCOUNTING INFORMATION

1. Annual Report of TIMS

The Financial Statements in this Annual Report 2018 are those of the TIMS Society.

The amounts of the organisational activities related to the Mid-Term Tour in the Midlands, UK, in September 2017 are not included nor the amounts related to the 14th Symposium on Molinology in 2015, the 15th Symposium on Molinology in 2019 and the TIMS Symposium account at Triodos Bank, that accommodates payment of the 2015-Transactions 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 2018. To accommodate comparison the amounts of the year 2017 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 2018.
- Conform applicable accounting principles it's common to apply information - available after yearend – when preparing the accounts of the reporting year.
- 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, one will be ready in 2019. The issuance costs of these will be tremendous. The significant costs for the translation of text of the other new BM 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.
- The TIMS Society has a quite complex structure and dealing with all complex and sometimes not uniformly applied procedures, brings risks. Incidents on all levels of activity occur more than incidentally and continuance in observing agreements or performing when information is asked is lacking. More than one of the people involved are acting 'on-there-own'. Much of this is 'managed' by one executive, however bears this the risk that if the central person who is doing almost all daily

The International Molinological Society - T I M S



activities, is not pursuing this anymore, there is no working society any more. In short: there is lack of self-sufficient organisation.

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 2018 for services related to earlier years, paid costs related to 2018 and wrongly charged cost

	2018	2017
Membership fee to be cashed [cash] in later year	224,00	230,43
Pre-paid transfer costs	35,56	12,13
Receivables on TIMS related institutions	558,97	329,16
Bank costs to be recuperated and interest	<u>67,10</u>	<u>67,24</u>
	885,63	638,96

5. Cash and cash equivalents

<u>Country</u>	Value in €	2018		2017	
		In local currency		Value in €	In local currency
Belgium	268,33		1.436,06		
France	----		2.098,87		
Germany	5.810,21		6.373,01		
Netherlands	6.774,63		3.780,66		
Portugal	8.123,50		7.803,50		
Denmark	----		7.029,32		Dkr 52.337,65
Switzerland	2.186,76	Sw Fr 2.463,30	1.791,13		Sw Fr 2.094,80
U.K.	9.581,57	£ 8.601,57	7.583,27		£ 6.738,45
U.K.	11.918,47	£ 10.699,80	6.291,62		£ 5.590,70
USA	4.440,79	\$ 5.087,14	1.995,28		\$ 2.394,06
PayPal \$	2.765,43	\$ 3.167,33	587,75		\$ 705,22
	<u>51.869,69</u>		<u>46.770,47</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.

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.



CURRENT LIABILITIES

7. Pre-paid fees	2018	2017
Membership fees paid before applicable membership years	2.310,36	1.783,38

8. Activity payables

Costs, payable and expected, for IM's, issued in 2018 and 2019

9. Other current liabilities	2018	2017
Amounts received not meant for TIMS	----	2.058,60
Allowance future costs / Allowance Life Membership	100,00	416,00
Payable for costs of 2017	<u>38,24</u>	<u>33,84</u>
	138,24	2.508,44

NON-CURRENT LIABILITIES

10. Allowances

Life Membership

Council, in their annual meeting on June 4, 2016 concluded to end in due course Life Membership of TIMS. The following actions resulted that end of year 2018 there registration of Life Member is completely abolished and the Allowance Life Membership has ended, in 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 2017 Balance sheet were: 'Non-current liability' € 2.912.00 and 'Current Liability' € 416.00. The € 416,00 has been released as 'Other Income' in the 'Income statement for the year 2018 to cover the Life member costs of the year.

	2018	2017
Allowance at yearend 2017 / 2016	2.912,00	4.096,00
Release of allowance 13 (3) members no longer LM	<u>2.912,00</u>	768,00
To be reported as 'Current Liability'		<u>416,00</u>
Allowance at yearend 2018 / 2017	----	2.912,00

Future costs: Some members are registered as Free Members. Reason can be; performed special services for the Society, being of very old age, made large donations, and such. The costs of providing TIMS-issues to them in the future have been considered and an allowance of € 1 000,00 suitable. Reporting in the 2018 Balance sheet is: € 900,00 as 'Non-current liability, and € 100,00 as 'Current Liability'. The € 100,00 will be released in 2019 to cover that years costs.

11. Other non-current liabilities

	2018	2017
Provision for expenses Transactions 13 th 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 13th 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't be covered out of the funds, collected from the participants and, moreover, from sponsorships.

The International Molinological Society - T I M S



It is expected the Transactions of the 13th Symposium will be ready in 2019 and then can be calculated the amount, if any, the Society has to support ultimately.

12. EQUITY

Reported Equity at yearend 2017 amounts to € 37.848,95 .

After adding the surplus for year 2018 of € 9.538,84 , Equity at yearend 2018 amounts to € 47.387,79 .

INCOME

13. Membership fee 2018

Fee income was € 14 178,61 for the year 2018 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	31,64	1			31,64	1
Paid in 2017	1.429,60	44			1.429,60	44
Paid in 2018	12.396,35	381	97,02	6	12.493,37	387
Expected 2019	<u>224,00</u>	<u>7</u>	<u>-----</u>	<u>-</u>	<u>224,00</u>	<u>7</u>
	14.081,59	333	97,02	6	14.178,61	439

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 2018 for other years of membership than 2018 is not included in the amounts. For reasons of proper accounting these fees have been allocated to the proper membership years.

Membership fee 2017 was:

Full	€ 14.727,42	455	Youth	€ 166,10	10	Total	€ 13.777,08	465
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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.

14. Donations

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

15. Sales

Sales income was most from selling 40 copies of BM14, The Windmills of the Greek Islands.

16. Other

A mixture of sundry income in year 2018

• Mid-Term 2017	645,15
• Recuperation of old receivable	536,40
• Release surplus cost allowance IM91	<u>30,97</u>
	1.212,52

The International Molinological Society - T I M S



After balancing income and costs of the Mid-Term Tour 2017 in the Midlands, UK, a surplus was concluded. This sum is transferred. To the organisers; many thanks for a job well done.

EXPENDITURE

17. Publications

Breakdown of costs for the two 2018 issues of International Molinology:

	IM96		IM97	
	£	€	£	€
Preparing	15,42	17,18	18,32	20,41
Printing	1.814,00	2.020,61	1.851,00	2.061,82
Package	128,94	143,62	103,93	115,77
Postage	1.780,40	1.983,18	1.730,90	1.928,03
	<u>3.738,76</u>	<u>4.164,59</u>	<u>3.704,15</u>	<u>4.126,03</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 2017 issues were; IM94 : £ 3.792,74 € 4.444,76 and IM95 £ 3.808,35 € 4.462,34.

In 2017 Euro was slightly higher because of small difference in exchange rate of Pound Sterling.

18. Administrative costs

The 2018-amount of € 119,80 is 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. He ended his activities mid-2018.

19. Banking costs

	2018	2016
For transfers within TIMS	58,09	30,85
Cost for having bank accounts: periodic costs	165,60	160,80
incidental costs	<u>8,08</u>	<u>15,12</u>
	231,77	206,77

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.

20. PayPal

	2018	2017
Costs on membership fees	96,05	81,93

The PayPal facility is a \$-account, meant to be used by members in territories without TIMS Representatives, in short ROW [Rest Of the World] and is also as easy application for fee payments of new members who join TIMS using TIMS website. In the meantime most use of PayPal is for paying common renewal fee by members from countries with representatives.



PayPal costs are, after the mid-2018 change, on average more than 5,2%. This is considerable. On top of this, by conversion \$ to Euro again currency rates expenditure occur.

21. Other

Lunch Council Meeting Brunico, Italy € 165,10

22. 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 does have yearly great impact on the finances of TIMS. In 2018 exchange differences resulted in a loss of € 786,74 (in 2017 of € 786,74). Breakdown of the sums:

	2018	2017
Gain [resp. loss] on \$-position	96,74	-240,25
Losses on position in Pound Sterling	-357,89	-408,14
Gain [resp. loss] on position in Swiss Franks	68,50	-127,23
Gain [resp. loss] on position in Danish Kroner	<u>26,28</u>	<u>-11,12</u>
	-166,37	-786,74

COMMITMENTS, CONTINGENT LIABILITIES AND RISKS

23. 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.
- A preparation the new BM-issue that involved translation of the original foreign language text was started in 2014. Communications on this issue were by editor Tony Bonson.
 - When translation should commence text was rewritten and extended so translation was delayed and after restart finished in 2017. Tony Bonson, organiser of the Mid-Term Tour of 2017 in the Midlands, UK, ended in the meantime his involvement. Editor Graham Hackney was however fully occupied with another BM-issue, along with the IM's and sundry items. The project on this BM had to be set 'on hold'. Also in 2018 and until mid-2019 editor Hackney was fully occupied.
 - 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 2018 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-publication, a major full size double volume issue with the title 'Greek Mills', will be ready in 2019.
- The cost of 'Greek Mills' will be some € 28.000, an enormous amount. The cost of the other BM-issue will be the translation costs, capitalised for € 4.851 together with printing-, package- and postage-costs, an estimated total of € 20.000.
 - These costs must be funded out of the 'reserves' of TIMS. At yearend 2018 these are € 47.388. This amount is after adding the 2018 surplus of € 9.539.
 - Together, the reserves yearend 2018 seem sufficient to cover the costs of both BM-publications, but are arithmetically completely depleted.



- However, this second issue is at yearend 2018 not 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 before second half of 2019.
- Notes 16 and 21 explain the amounts involved while using the actual exchange rates during the year 2018. 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.
 - End 2018 and already in 2019 over € 37.500 was transferred to our editor. The main part to cover the costs of the ‘Greek Mills’, but also to diminish the exchange rate exposure of the Pound Sterling, the currency in which TIMS publication costs are spent.
- While collecting information it was remarkable that at first incorrect / incomplete reporting occurred also by some TIMS related institutions. The conjuncture of abusively problems was unexpected. It’s a sign of the weakness of TIMS as an organisation.

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 2018 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.

The International Molinological Society - T I M S



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 and 2018 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

- The rise of prepaid fee payments is breath taking: the fee-sums involved:
2015 € 179,26 ; 2016 € 765,35 ; 2017 € 1.461,24 and 2018 € 2.243,81 .

Far most of them are payments without any initiative of a country representative [the exceptions are those 'double' payments that are allocated to a future year, those sums are included in the numbers of fees above]. For one country already more than 30% of fee income for next years' membership is received in current year. The rapid grows is presumably caused by the insertion of the yearly call for payment in the December issue of IM.

- In 2018 almost all country representatives have infringement of their position.

Now only in Greece and Switzerland payment of fees occurs solely to the representatives' account. More and more members of 'represented countries' pay by PayPal.

24. Comments

- Incurred costs. 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 US\$ 2,05 . To have the money available for TIMS purposes the money is converted into Euro the exchange rate spread / cost of 1¾ % is involved. Again such cost are applicable when transferring the Euro to our editor in the UK. A row of cost that can amount to over 10%.



Shouldn't be more 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 and with TIMS Representatives.

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

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

- In 2019 BM23, 'Greek Mills' in the series Bibliotheca Molinologica will be published. The period since the last on: BM22 'Pine Creek Grist Mill', issued in 2015, will be four years. This is longer than the normal period between two issues, caused that BM23 is an extra great, large, 720 pages issue in two full size volumes, which took long attention to get text and pictures ready for publication.
- In the paragraphs above considerations are expressed on aspects of payment behaviour such as PayPal costs and prepaid fees. The information on these is obtained by annual reporting of sums obtained by dividing each in a calendar year received net-fee amount not only in gross and incurred costs but these sums also to appropriate membership years. While reporting on a cash-basis-only such info is not available.

Also the very relevant information how many members paid for a specific membership year had not been available when all fee payments in a calendar year are only summed on cash basis as fee. Working according proper accounting principles has its advantages.

- It should be noticed that almost nil costs that executives 'endure' while working on behalf of TIMS, are charged. Occasionally the amount can be more than a few hundreds of Euro.

OTHER

25. TIMS Membership fee

Membership fee is set at € 32,00, decided in 2007, in the General Meeting during the 12th Symposium on Molinology, in Putten, The Netherlands. The General Meeting assembled in Sibiu, in 2015 during the 14th 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 2018 the rates were:

US\$ 39,00 ; Pound Sterling 29,00 ; Swedish Kroner 335 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 2019 these rates stayed unchanged.

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

26. Membership numbers

The number of members that paid for the year 2018 is 439 (see note 13). This number does not include the number of Life Members. Not sponsored Sponsored Members or 'Free Members' during the year 2018. These account for 26. The total of 465 concurs with the number of IM's sent in December 2018.

The International Molinological Society - T I M S



Vaihingen/Zevenhoven,
July 25, 2019

Willem van Bergen
TIMS Chairman

Tarcis van Berge Henegouwen
TIMS Secretary