

# CAMBRIDGE PHILOSOPHICAL SOCIETY

STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1977

## GENERAL INCOME AND EXPENDITURE ACCOUNT

*Year ended*  
31.12.76

| £      | £      | <i>Income</i>  | £      | £      |
|--------|--------|--|--------|--------|
| 14,877 |        | Dividends and interest (gross) ... ..                |        | 19,507 |
| 360    |        | Members' subscriptions ... ..                        |        | 2,069  |
| 17     |        | Transfer from Compounders' Fund for life members ... |        | 63     |
| 2      |        | Donation ... ..                                      |        | —      |
| 75     |        | Sales of <i>Arcturus Atlas</i> , etc. ... ..         |        | 114    |
|        | 11,158 | Xerox copier: Income ... ..                          | 14,402 |        |
|        |        | <i>Less: Expenses</i>                                |        |        |
|        |        | 4,075 Wages ... ..                                   | 4,436  |        |
|        |        | 6,355 Meter rent & copy charges ... ..               | 7,876  |        |
| (616)  | 11,774 | 1,344 Materials etc. ... ..                          | 1,878  | 212    |
| 14,715 |        |  | 14,190 | 21,965 |

### *Expenditure*

|        |  |        |
|--------|--|--------|
| 3,240  | Executive secretary's salary ... ..                | 3,828  |
| 585    | Printing and stationery ... ..                     | 1,042  |
| 594    | Postages ... ..                                    | 504    |
| 450    | Audit fee and accountancy charges ... ..           | 674    |
| 120    | Sundry expenses ... ..                             | 166    |
| 54     | Insurances ... ..                                  | 54     |
| 620    | Expenses of meetings including honoraria ... ..    | 672    |
|        | Cost of copies for Scientific Periodicals Library: |        |
| 1,293  | <i>Mathematical Proceedings</i> ... ..             | 1,245  |
| 603    | <i>Biological Reviews</i> ... ..                   | 670    |
| 318    | Grants to translation service ... ..               | 543    |
| —      | Miscellaneous grants and donations ... ..          | 550    |
|        | Interest credited to:                              |        |
| 326    | Compounders' Fund ... ..                           | 486    |
| 27     | Sir Joseph Larmor's Fund ... ..                    | 59     |
|        | Transfers to:                                      |        |
| 2,500  | Research Studentships Fund ... ..                  | 3,000  |
| 500    | Working Parties Fund ... ..                        | 500    |
| 1,000  | Travel Grants Fund ... ..                          | 1,300  |
| 27     | William Hopkins Prize Fund ... ..                  | 27     |
| 66     | William Bate Hardy Prize Fund ... ..               | 67     |
| 39     | Sir Joseph Larmor's Fund ... ..                    | 8      |
| 60     | Depreciation of office equipment ... ..            | 51     |
| 12,422 |  | 15,446 |
| £2,293 | Excess of income over expenditure for the year ... | £6,519 |

## ACCUMULATED FUND

| <i>Year ended</i> |   |   |   |                 |
|-------------------|---|---|---|-----------------|
| 31.12.76          | £ | £ |   | £               |
| 183,591           |   |   | Balance 1 January 1977 ... ..                         | 179,108         |
| 2,293             |   |   | Excess of income over expenditure for the year ... .. | 6,519           |
| (6,776)           |   |   | Net profit/(loss) on sale of investments ... ..       | (8,157)         |
| <u>£179,108</u>   |   |   | Balance 31 December 1977 ... ..                       | <u>£177,470</u> |

## PUBLICATION FUND

### *Mathematical Proceedings* (Volumes 81 and 82)

#### *Income*

|               |   |               |
|---------------|---|---------------|
| 30,781        | Sales ... ..  | 36,309        |
| 113           | Sales of separates ... ..                               | 228           |
| 1,321         | Members' subscriptions ... ..                           | 1,227         |
| 250           | Grant from Cambridge University ... ..                  | 250           |
| 189           | Transfer from Compounders' Fund for life members ... .. | 178           |
| <u>32,654</u> |   | <u>38,192</u> |

#### *Expenditure*

|                 |  |                 |
|-----------------|--|-----------------|
| 28,136          | Printing ... ..  | 27,223          |
| 1,588           | Printing of separates ... ..   | 1,615           |
| 5,137           | Commission on sales ... ..   | 6,226           |
| 1,297           | Editorial expenses ... ..  | 1,331           |
| 2,518           | Carriage ... ..  | 2,131           |
| <u>38,676</u>   |  | <u>38,526</u>   |
|                 | <i>Less:</i>   |                 |
| (1,403)         | Cost of unsold copies transferred to Publication Reserve Fund ... ..   | (788)           |
| (1,293)         | Cost of copies for the Scientific Periodicals Library transferred to General Income and Expenditure Account ... .. | (1,245)         |
| <u>35,980</u>   |  | <u>36,493</u>   |
| (3,326)         | Net surplus (deficit) for year ... ..  | 1,699           |
| (142)           | Fund balance 1 January 1977 ... ..   | (3,468)         |
| <u>£(3,468)</u> | Fund balance 31 December 1977 ... ..   | <u>£(1,769)</u> |

*Biological Reviews* (Volume 52)

Year ended  
31.12.76

|         | £ | £ |  | £      | £       |
|---------|---|---|--|--------|---------|
|         |   |   | <i>Income</i>  |        |         |
| 19,347  |   |   | Sales ... ..   |        | 20,817  |
| 223     |   |   | Sales of separates .....   |        | 377     |
| 998     |   |   | Members' subscriptions ... ..  |        | 910     |
| 250     |   |   | Grant from Cambridge University ... ..   |        | 250     |
| 55      |   |   | Transfer from Compounders' Fund for life members ...   |        | 38      |
| <hr/>   |   |   |  |        | <hr/>   |
| 20,873  |   |   |  |        | 22,392  |
|         |   |   | <i>Expenditure</i>   |        |         |
| 10,248  |   |   | Printing ... ..  | 12,200 |         |
| 435     |   |   | Printing of separates ... ..   | 862    |         |
| 4,514   |   |   | Commission on sales ... ..   | 5,212  |         |
| 740     |   |   | Editorial expenses ... ..  | 826    |         |
| 1,412   |   |   | Carriage ... ..  | 1,733  |         |
| <hr/>   |   |   |  |        | <hr/>   |
| 17,349  |   |   |  | 20,833 |         |
|         |   |   | <i>Less:</i>   |        |         |
|         |   |   | Cost of unsold copies transferred to Publication Reserve Fund ... ..   | (370)  |         |
| (190)   |   |   | Cost of copies for the Scientific Periodicals Library transferred to General Income and Expenditure Account ... .. | (670)  |         |
| <hr/>   |   |   |  |        | <hr/>   |
| 16,556  |   |   |  |        | 19,793  |
| <hr/>   |   |   |  |        | <hr/>   |
| 4,317   |   |   | Net surplus for year ... ..  |        | 2,599   |
| 20,183  |   |   | Fund balance 1 January 1977 ... ..   |        | 24,500  |
| <hr/>   |   |   |  |        | <hr/>   |
| £24,500 |   |   | Fund balance 31 December 1977 ... ..   |        | £27,099 |
| <hr/>   |   |   |  |        | <hr/>   |

PUBLICATION RESERVE FUND

*Mathematical Proceedings*

|         |  |  |   |     |         |
|---------|--|--|---|-----|---------|
| 2,357   |  |  | Sales ... ..  |     | 2,208   |
|         |  |  | <i>Less:</i>  |     |         |
|         |  |  | Cost of unsold copies of Volumes transferred from Publication Fund ... .. | 788 |         |
| 1,403   |  |  | Carriage ... ..   | 118 |         |
| 135     |  |  | Clerical fees ... ..  | 42  |         |
| 89      |  |  |   |     |         |
| <hr/>   |  |  |   |     | <hr/>   |
| 1,627   |  |  |   |     | 948     |
| <hr/>   |  |  |   |     | <hr/>   |
| 730     |  |  | Net surplus for year ... ..   |     | 1,260   |
| 14,128  |  |  | Fund balance 1 January 1977 ... ..  |     | 14,858  |
| <hr/>   |  |  |   |     | <hr/>   |
| £14,858 |  |  | Fund balance 31 December 1977 ... ..                                      |     | £16,118 |
| <hr/>   |  |  |   |     | <hr/>   |

| Year ended<br>31.12.76 | <i>Biological Reviews</i> |   |  |  |  |  |  |  |     |                |
|------------------------|---------------------------|---|--|--|--|--|--|--|-----|----------------|
| £                      | £                         |   |  |  |  |  |  |  | £   | £              |
| 819                    |                           | Sales ... ..                                      |  |  |  |  |  |  |     | 944            |
|                        |                           | <i>Less:</i>                                      |  |  |  |  |  |  |     |                |
|                        |                           | Cost of unsold copies of Volumes transferred from |  |  |  |  |  |  |     |                |
|                        | 190                       | Publication Fund ... ..                           |  |  |  |  |  |  | 370 |                |
|                        | 37                        | Carriage ... ..                                   |  |  |  |  |  |  | 59  |                |
|                        | 89                        | Clerical fees ... ..                              |  |  |  |  |  |  | 41  |                |
|                        | <u>316</u>                |   |  |  |  |  |  |  |     | <u>470</u>     |
|                        | 503                       | Net surplus for year ... ..                       |  |  |  |  |  |  |     | 474            |
|                        | <u>16,273</u>             | Fund balance 1 January 1977 ... ..                |  |  |  |  |  |  |     | <u>16,776</u>  |
|                        | <u>£16,776</u>            | Fund balance 31 December 1977 ... ..              |  |  |  |  |  |  |     | <u>£17,756</u> |

#### COMPOUNDERS' FUND

|       |               |  |  |  |  |  |  |  |              |               |
|-------|---------------|--|--|--|--|--|--|--|--------------|---------------|
| 5,374 |               | Balance 1 January 1977 ... ..                        |  |  |  |  |  |  | 5,775        |               |
| 326   |               | Transfer from General Income and Expenditure Account |  |  |  |  |  |  | 486          |               |
| 336   |               | Life subscriptions received ... ..                   |  |  |  |  |  |  | 346          |               |
|       | <u>6,036</u>  |  |  |  |  |  |  |  | <u>6,607</u> |               |
|       |               | <i>Less:</i>   |  |  |  |  |  |  |              |               |
|       |               | Transfer to Publication Fund:                        |  |  |  |  |  |  |              |               |
|       | 189           | <i>Mathematical Proceedings</i> ... ..               |  |  |  |  |  |  | 178          |               |
|       | 55            | <i>Biological Reviews</i> ... ..                     |  |  |  |  |  |  | 38           |               |
|       | 17            | Transfer to General Income and Expenditure Account   |  |  |  |  |  |  | 63           |               |
|       | <u>261</u>    |  |  |  |  |  |  |  | <u>279</u>   |               |
|       | <u>£5,775</u> | Balance 31 December 1977 ... ..                      |  |  |  |  |  |  |              | <u>£6,328</u> |

#### RESEARCH STUDENTSHIPS FUND

|       |              |  |  |  |  |  |  |  |              |
|-------|--------------|--|--|--|--|--|--|--|--------------|
| —     |              | Balance 1 January 1977 ... ..                        |  |  |  |  |  |  | 63           |
| 2,500 |              | Transfer from General Income and Expenditure Account |  |  |  |  |  |  | 3,000        |
|       | <u>2,500</u> |  |  |  |  |  |  |  | <u>3,063</u> |
|       |              | <i>Less:</i>   |  |  |  |  |  |  |              |
|       | 2,438        | Research Studentships awarded ... ..                 |  |  |  |  |  |  | 3,075        |
|       | <u>£62</u>   | Balance 31 December 1977 ... ..                      |  |  |  |  |  |  | <u>£(12)</u> |

#### WORKING PARTIES FUND

|     |              |  |  |  |  |  |  |  |            |
|-----|--------------|--|--|--|--|--|--|--|------------|
| 577 |              | Balance 1 January 1977 ... ..                        |  |  |  |  |  |  | 92         |
| 500 |              | Transfer from General Income and Expenditure Account |  |  |  |  |  |  | 500        |
|     | <u>1,077</u> |  |  |  |  |  |  |  | <u>592</u> |
|     |              | <i>Less:</i>   |  |  |  |  |  |  |            |
|     | 985          | Grants for Working Parties ... ..                    |  |  |  |  |  |  | 549        |
|     | <u>985</u>   | Transfer to Research Studentships Fund ... ..        |  |  |  |  |  |  | <u>549</u> |
|     | <u>£92</u>   | Balance 31 December 1977 ... ..                      |  |  |  |  |  |  | <u>£43</u> |

TRAVEL GRANTS FUND

| <i>Year ended</i> |       |   |  |     |     |     |   |             |
|-------------------|-------|---|--|-----|-----|-----|---|-------------|
| 31.12.76          | £     | £ |  |     |     |     | £ | £           |
|                   | 147   |   | Balance 1 January 1977                               | ... | ... | ... |   | 22          |
|                   | 1,000 |   | Transfer from General Income and Expenditure Account |     |     |     |   | 1,300       |
|                   | <hr/> |   |  |     |     |     |   | <hr/>       |
|                   | 1,147 |   |  |     |     |     |   | 1,322       |
|                   |       |   | <i>Less:</i>   |     |     |     |   |             |
|                   | 1,125 |   | Travel Grants awarded                                | ... | ... | ... |   | 1,150       |
|                   | <hr/> |   |  |     |     |     |   | <hr/>       |
|                   | £22   |   | Balance 31 December 1977                             | ... | ... | ... |   | <u>£172</u> |

WILLIAM HOPKINS PRIZE FUND

|     |       |  |  |     |     |     |  |            |
|-----|-------|--|--|-----|-----|-----|--|------------|
| 133 |       |  | Balance 1 January 1977                               | ... | ... | ... |  | Nil        |
| 40  |       |  | Interest on £663 Surrey County 6% Redeemable Stock   | ... | ... | ... |  | 40         |
| 27  |       |  | 1978/80  | ... | ... | ... |  | 27         |
|     |       |  | Transfer from General Income and Expenditure Account |     |     |     |  | <hr/>      |
|     | 200   |  |  |     |     |     |  | 67         |
|     |       |  | <i>Less:</i>   |     |     |     |  |            |
|     | 200   |  | Prize awarded during year                            |     |     |     |  | <hr/>      |
|     | <hr/> |  |  |     |     |     |  | <hr/>      |
|     | Nil   |  | Balance 31 December 1977                             | ... | ... | ... |  | <u>£67</u> |

*Note:* The Society is Trustee only of the Investment held for this fund.

WILLIAM BATE HARDY PRIZE FUND

|     |       |  |  |     |     |     |  |             |
|-----|-------|--|--|-----|-----|-----|--|-------------|
| 200 |       |  | Balance 1 January 1977                               | ... | ... | ... |  | 66          |
| 66  |       |  | Transfer from General Income and Expenditure Account |     |     |     |  | 67          |
|     | <hr/> |  |  |     |     |     |  | <hr/>       |
|     | 266   |  |  |     |     |     |  | 133         |
|     |       |  | <i>Less:</i> Prize awarded during year               | ... | ... | ... |  | <hr/>       |
|     | 200   |  |  |     |     |     |  |             |
|     | <hr/> |  |  |     |     |     |  | <hr/>       |
|     | £66   |  | Balance 31 December 1977                             | ... | ... | ... |  | <u>£133</u> |

SIR JOSEPH LARMOR'S FUND

|     |       |  |   |     |     |     |       |             |
|-----|-------|--|---|-----|-----|-----|-------|-------------|
| 448 |       |  | Balance 1 January 1977  | ... | ... | ... |       | 697         |
| 250 |       |  | Sale of Faraday Pamphlets   | ... | ... | ... |       | —           |
| 66  |       |  | Interest and transfer from General Income and Expenditure Account | ... | ... | ... |       | 67          |
|     | <hr/> |  |   |     |     |     |       | <hr/>       |
|     | 764   |  |   |     |     |     |       | 764         |
|     |       |  | <i>Less:</i>  |     |     |     |       |             |
|     | 66    |  | Lecture and Expenses  | ... | ... | ... | 126   |             |
|     | <hr/> |  | Contribution towards Chemical Abstracts                           | ... | ... | ... | 250   |             |
|     | 66    |  |   |     |     |     | <hr/> | 376         |
|     | <hr/> |  |   |     |     |     |       | <hr/>       |
|     | £698  |  | Balance 31 December 1977  | ... | ... | ... |       | <u>£388</u> |

G. I. TAYLOR TRUST FUND

*Year ended*  
31.12.76  
£

£

|                               |     |     |     |     |  |
|-------------------------------|-----|-----|-----|-----|--|
| Donations to fund during year | ... | ... | ... | ... |  |
| Income from investment        | ... | ... | ... | ... |  |
| Profit on sale of investment  | ... | ... | ... | ... |  |
| Balance 31 December 1977      | ... | ... | ... | ... |  |

£  
5,863  
201  
25  

---

£6,089  

---

*Note:* The Society is Trustee only of the investment held for this fund.

BALANCE SHEET 31 DECEMBER 1977

| 31.12.76        |               |   |           |     |     | £             | £               |
|-----------------|---------------|---|-----------|-----|-----|---------------|-----------------|
| £               | £             |   |           |     |     |               |                 |
|                 |               | Fixed Assets:                             |           |     |     |               |                 |
|                 | 401           | Equipment as at 1 January 1977            | ...       | ... | ... | 341           |                 |
|                 | —             | Additions at cost                         | ...       | ... | ... | —             |                 |
|                 | <u>401</u>    |   |           |     |     | <u>341</u>    |                 |
|                 | 60            | Less: Depreciation for year               | ...       | ... | ... | 51            |                 |
| 341             | <u>341</u>    |   |           |     |     |               | 290             |
| 229,251         |               | Investments at cost                       | ...       | ... | ... |               | 243,123         |
|                 |               | (market value 31.12.76                    | £231,520) |     |     |               |                 |
|                 |               | (market value 31.12.77                    | £305,375) |     |     |               |                 |
|                 |               | Current Assets:                           |           |     |     |               |                 |
|                 | 1,265         | Stocks of Xerox materials at cost         | ...       | ... | ... | 1,360         |                 |
|                 | 4,991         | Sundry debtors and income tax recoverable | ...       | ... | ... | 6,343         |                 |
|                 | 5,036         | Cash held by stockbrokers                 | ...       | ... | ... | —             |                 |
|                 | 1,296         | Cash at Bank: Current Account             | ...       | ... | ... | 2,887         |                 |
|                 | 1,543         | Deposit Account                           | ...       | ... | ... | 2,201         |                 |
|                 | 200           | Cash and postage stamps in hand           | ...       | ... | ... | 179           |                 |
|                 | <u>14,331</u> |   |           |     |     | <u>12,970</u> |                 |
|                 |               | Less: Current Liabilities:                |           |     |     |               |                 |
|                 | 4,716         | Sundry creditors                          | ...       | ... | ... | 6,667         |                 |
|                 | 718           | Subscriptions received in advance         | ...       | ... | ... | 340           |                 |
|                 | <u>5,434</u>  |   |           |     |     | <u>7,007</u>  |                 |
| 8,897           |               | Net Current Assets                        | ...       | ... | ... |               | 5,963           |
| <u>£238,489</u> |               |   |           |     |     |               | <u>£249,376</u> |
|                 |               | Financed by:                              |           |     |     |               |                 |
| 179,108         |               | Accumulated Fund                          | ...       | ... | ... |               | 177,470         |
|                 |               | Publications Fund:                        |           |     |     |               |                 |
|                 | (3,468)       | Mathematical Proceedings                  | ...       | ... | ... | (1,769)       |                 |
|                 | 24,500        | Biological Reviews                        | ...       | ... | ... | 27,099        |                 |
| 21,032          | <u>21,032</u> |   |           |     |     | <u>25,330</u> |                 |
|                 |               | Publication Reserve Fund:                 |           |     |     |               |                 |
|                 | 14,858        | Mathematical Proceedings                  | ...       | ... | ... | 16,118        |                 |
|                 | 16,776        | Biological Reviews                        | ...       | ... | ... | 17,250        |                 |
| 31,634          | <u>31,634</u> |   |           |     |     | <u>33,368</u> |                 |
| 5,775           |               | Compounders' Fund                         | ...       | ... | ... |               | 6,328           |
| 62              |               | Research Studentships Fund                | ...       | ... | ... |               | (12)            |
| 92              |               | Working Parties Fund                      | ...       | ... | ... |               | 43              |
| 22              |               | Travel Grants Fund                        | ...       | ... | ... |               | 172             |
| —               |               | William Hopkins Prize Fund                | ...       | ... | ... |               | 67              |
| 66              |               | William Bate Hardy Prize Fund             | ...       | ... | ... |               | 133             |
| 698             |               | Sir Joseph Larmor's Fund                  | ...       | ... | ... |               | 388             |
| —               |               | G. I. Taylor Trust Fund                   | ...       | ... | ... |               | 6,089           |
| <u>£238,489</u> |               |   |           |     |     |               | <u>£249,376</u> |

Note: Unsold copies of Publications have not been valued

## AUDITORS' REPORT

We have examined the foregoing Statement of Accounts with the books and vouchers, and in our opinion, the same show a true and fair view of the Income and Expenditure of the Society for the year ended 31 December 1977 and of its financial state on that date, to the best of our knowledge and belief.

Cambridge  
14 June 1978

PETERS, ELWORTHY & MOORE  
*Chartered Accountants*

**JOURNAL OF THE  
ROYAL STATISTICAL SOCIETY**

**SERIES B (METHODOLOGICAL)**

**VOLUME 40, NO. 2, 1978**

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# MATHEMATICAL PROCEEDINGS

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