

**INTERNATIONAL UNION OF
CRYSTALLOGRAPHY**

Report and Financial Statements

31 December 2005

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ADDITIONAL INFORMATION

The additional information contained in the detailed fund accounts analysis has been prepared from the accounting records of the Union. While it does not form part of the audited financial statements, it should be read in conjunction with them and the independent auditors' report thereon.

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

FUND ACCOUNTS SUMMARY Year ended 31 December 2005

	Swiss Francs					
	As at 1 January 2005	Transfers between funds	2005 (Deficit)/ surplus of income over expenditure for the year	Increase in market value of investments	Fluctuations in exchange rates (note 2) Trading Investments	Balance at 31 December 2005
FUND ACCOUNTS						
General Fund	350,512	-	(336,530)	235,005	716 301,432	551,135
President's Fund	90,155	15,000	(13,634)	-	264 -	91,785
<u>Acta Crystallographica</u>	972,497	(340,000)	402,141	-	2,979 -	1,037,617
<u>Journal of Applied Crystallography</u>	437,378	(135,000)	144,262	-	1,286 -	447,926
<u>International Tables</u>	107,795	-	28,025	-	391 -	136,211
Book Fund	(61,288)	75,000	(1,213)	-	36 -	12,535
Publications and Journals Development Fund	759,117	150,000	(79,157)	-	2,390 -	832,350
Research and Education Fund	903,618	150,000	(95,205)	-	2,759 -	961,172
Ewald Fund	499,285	40,000	(28,631)	-	1,470 -	512,124
Newsletter Fund	118,335	45,000	(28,273)	-	389 -	135,451
<u>Journal of Synchrotron Radiation</u>	74,420	-	(81,791)	-	(21) -	(7,392)
	<u>4,251,824</u>	<u>-</u>	<u>(90,006)</u>	<u>235,005</u>	<u>12,659</u> <u>301,432</u>	<u>4,710,914</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

GENERAL FUND ACCOUNT Year ended 31 December 2005

	Note	Swiss Francs	
		2005	2004
Income			
Subscriptions from adhering Bodies		153,000	142,246
Income from investments	7	103,470	91,161
Interest on bank accounts	8	14,942	14,897
Profit on disposal/redemption of investments	9	27,886	21,019
Amounts charged to the following journals and publications:			
<u>Acta Crystallographica</u>	193,014	181,948	
<u>Journal of Applied Crystallography</u>	15,802	18,599	
<u>Journal of Synchrotron Radiation</u>	13,116	9,142	
		<u>221,932</u>	<u>209,689</u>
TOTAL INCOME		<u>521,230</u>	<u>479,012</u>
Expenditure			
Subscriptions to ICSU and ICSU bodies		7,382	8,968
Administrative expenses:			
General Secretary and Treasurer:			
Honorarium to Treasurer	11,377	9,509	
Audit and accountancy charges	72,169	67,610	
Legal and professional fees	14,549	10,774	
Travelling expenses	21,813	18,981	
Bank charges	2,423	1,882	
Executive Secretary's office:			
Salaries and expenses	358,564	350,500	
Depreciation of computer and office equipment	12,287	6,721	
Depreciation of leasehold improvements	7,958	10,299	
		<u>501,140</u>	<u>476,276</u>
Twentieth General Assembly and Congress			
Expenses	60,689	19,589	
Programming and development costs	151,884	49,194	
Promotion	38,424	17,400	
Meeting of the Executive Committee	108,507	28,990	
Finance Committee expenses	14,838	10,917	
Travel expenses of IUCr Representatives on other bodies	2,459	6,437	
Commission expenses	-	8,928	
Sponsorship of meetings	(17,282)	13,923	
President's secretary	6,780	9,820	
IUCr/FIZ agreement	(17,061)	(14,492)	
		<u>349,238</u>	<u>150,706</u>
TOTAL EXPENDITURE		<u>857,760</u>	<u>635,950</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u>(336,530)</u>	<u>(156,938)</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

GENERAL FUND ACCOUNT (continued) Year ended 31 December 2005

		Swiss Francs	
	Note	2005	2004
Reconciliation of Movements			
Balance at 1 January		350,512	742,141
Deficit of income over expenditure	(336,530)	(156,938)	
Movement in market value of investments in the year	5	<u>235,005</u>	<u>31,190</u>
		(101,525)	(125,748)
Fluctuations in rates of exchange		<u>302,148</u>	<u>(265,881)</u>
Balance at 31 December		<u>551,135</u>	<u>350,512</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

PRESIDENT'S FUND ACCOUNT Year ended 31 December 2005

	Note	Swiss Francs 2005	2004
Income			
Investment income	7	1,866	2,217
Expenditure			
Grants		15,500	6,196
DEFICIT OF INCOME OVER EXPENDITURE		(13,634)	(3,979)
Reconciliation of Movements			
Balance at 1 January		90,155	94,891
Transfers from other Funds: <u>Journal of Applied Crystallography</u>		15,000	-
Deficit of income over expenditure		(13,634)	(3,979)
Fluctuations in rates of exchange		264	(757)
Balance at 31 December		91,785	90,155

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

ACTA CRYSTALLOGRAPHICA ACCOUNT Year ended 31 December 2005

	Swiss Francs		
	2005		2004
Income			
Subscriptions to Volume 61 (2004 Volume 60) & sale of back numbers and single copies	3,140,660	3,052,467	
Royalties and copyright fees	27,165	23,353	
Special issue income	41,338	13,305	
Pay per view and secondary services (net)	22,310	19,924	
	<hr/> 3,231,473	<hr/> 3,109,049	
<u>Less</u> Publisher's commission on sales	357,983	350,478	
	<hr/> 2,873,490	<hr/>	2,758,571
Income from advertisements (net)	4,427		33,126
Recharge for special issue	6,101		-
	<hr/>		<hr/>
TOTAL INCOME	<hr/> 2,884,018		<hr/> 2,791,697
Expenditure			
Publication expenses:			
Production Volume 61 (2004 Volume 60)	289,321	336,646	
Net profit on reprints	(27,469)	(14,308)	
Special issue costs	47,439	13,305	
Special issue bad debt	23,894	-	
	<hr/> 333,185	<hr/>	335,643
Editorial expenses:			
Editorial honoraria	285,874	190,259	
Secretarial assistance	21,551	10,244	
Postage, travel and sundries	24,595	21,662	
Technical Editing:			
Salaries and expenses	1,165,818	1,091,486	
Computer expenses	50,770	44,760	
Subscription administration	40,727	38,131	
Promotion	77,368	70,071	
Depreciation of computer and office equipment	27,089	20,548	
	<hr/> 1,693,792	<hr/>	1,487,161
Programming and development	261,886		251,381
Administration expenses recharged from General Fund	193,014		181,948
	<hr/>		<hr/>
TOTAL EXPENDITURE	<hr/> 2,481,877		<hr/> 2,256,133
SURPLUS OF INCOME OVER EXPENDITURE	<hr/> 402,141		<hr/> 535,564

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

ACTA CRYSTALLOGRAPHICA ACCOUNT (continued)

Year ended 31 December 2005

	Swiss Francs	
	2005	2004
Reconciliation of Movements		
Balance at 1 January	972,497	490,103
Transfers to other Funds:		
Publications and Journals Development Fund	(150,000)	-
Research and Education Fund	(150,000)	-
Newsletter Fund	-	(45,000)
Ewald Fund	(40,000)	-
	<u>(340,000)</u>	<u>(45,000)</u>
Surplus of income over expenditure	402,141	535,564
Fluctuations in rates of exchange	<u>2,979</u>	<u>(8,170)</u>
Balance at 31 December	<u><u>1,037,617</u></u>	<u><u>972,497</u></u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

JOURNAL OF APPLIED CRYSTALLOGRAPHY ACCOUNT Year ended 31 December 2005

	Swiss Francs		
	2005		2004
Income			
Subscriptions to Volume 38 (2004 Volume 37) & sale of back numbers and single copies	476,566	459,611	
Royalties and copyright fees	4,949	3,887	
Advertising income	8,014	9,106	
Pay per view and secondary services (net)	1,826	2,037	
Special issue income	28	127	
	<hr/> 491,383	<hr/> 474,768	
<u>Less</u> Publisher's commission on sales	<hr/> 70,353	<hr/> 68,332	
	421,030		406,436
Recharge for special issue	(28)		(127)
TOTAL INCOME	<hr/> 421,002		<hr/> 406,309
Expenditure			
Publication expenses:			
Production Volume 38 (2004 Volume 37)	37,712	57,501	
Net profit on reprints	(5,755)	(6,406)	
	<hr/> 31,957	<hr/>	51,095
Editorial expenses:			
Editorial honoraria	15,290	9,925	
Secretarial assistance	7,463	4,642	
Postage, travel and sundries	1,575	1,779	
Technical Editing:			
Salaries and expenses	137,454	139,812	
Computer expenses	4,156	4,576	
Subscription administration	8,145	7,626	
Promotion	19,039	17,243	
Depreciation of computer and office equipment	2,218	2,101	
	<hr/> 195,340	<hr/>	187,704
Programming and development costs	33,641		31,976
Administration expenses recharged from General Fund	15,802		18,599
TOTAL EXPENDITURE	<hr/> 276,740		<hr/> 289,374
SURPLUS OF INCOME OVER EXPENDITURE	<hr/> <hr/> 144,262		<hr/> <hr/> 116,935

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

JOURNAL OF APPLIED CRYSTALLOGRAPHY ACCOUNT (continued) Year ended 31 December 2005

	Swiss Francs	
	2005	2004
Reconciliation of Movements		
Balance at 1 January	437,378	354,117
Transfers to other Funds:		
Newsletter Fund	(45,000)	-
President's Fund	(15,000)	-
Book Fund	(75,000)	(30,000)
	<u>(135,000)</u>	<u>(30,000)</u>
Surplus of income over expenditure	144,262	116,935
Fluctuations in rates of exchange	<u>1,286</u>	<u>(3,674)</u>
Balance at 31 December	<u><u>447,926</u></u>	<u><u>437,378</u></u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

INTERNATIONAL TABLES ACCOUNT Year ended 31 December 2005

		Swiss Francs 2005	2004
Income			
Sales of copies			
Volume A	78,710	97,519	
Volume A1	51,666	20,687	
Volume B	19,520	25,463	
Volume C	29,605	70,854	
Volume D	24,400	57,085	
Volume E	13,785	17,968	
Volume F	25,513	47,236	
Volume G	136,408	-	
Teaching Edition of Volume A	8,636	6,017	
	388,243	342,829	
<u>Less</u> Publisher's commission on sales	100,350	88,837	
TOTAL INCOME		287,893	253,992
Expenditure			
Publication expenses:			
Production Volume A	9,738	10,354	
Production Volume A1	5,655	4,901	
Production Volume B	1,187	2,639	
Production Volume C	2,351	12,521	
Production Volume D	4,141	18,231	
Production Volume E	1,427	3,848	
Production Volume F	1,360	6,542	
Production Volume G	6,862	-	
Production Teaching Edition Volume A	2,761	2,123	
	35,482	61,159	
Editorial expenses:			
Editorial honoraria	5,043	8,250	
Secretarial assistance and postage	-	1,557	
Technical Editing	142,682	57,776	
	147,725	67,583	
Programming and development	57,449	54,606	
Promotion	19,212	17,400	
TOTAL EXPENDITURE		259,868	200,748
SURPLUS OF INCOME OVER EXPENDITURE		28,025	53,244
Reconciliation of Movements			
Balance at 1 January		107,795	55,457
Surplus of income over expenditure		28,025	53,244
Fluctuations in rates of exchange		391	(906)
Balance at 31 December		136,211	107,795

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

BOOK FUND ACCOUNT Year ended 31 December 2005

	Swiss Francs	
	2005	2004
Income		
Sales of copies, net of Publisher's commission on sales		
<u>Atlas of Crystallography</u>	38	138
<u>World Directory of Crystallographers and mailing list database</u>	-	2,821
<u>Structure Reports</u>	-	406
Royalties		
IUCr/OUP Book series	1,429	1,081
Sundry Publications	201	108
TOTAL INCOME	<u>1,668</u>	<u>4,554</u>
Expenditure		
<u>World Directory of Crystallographers</u>	2,881	1,368
Programming and development	-	94,784
Promotion	-	17,400
TOTAL EXPENDITURE	<u>2,881</u>	<u>113,552</u>
DEFICIT OF INCOME OVER EXPENDITURE	<u>(1,213)</u>	<u>(108,998)</u>
Reconciliation of Movements		
Balance at 1 January	(61,288)	17,195
Transfer from other Funds:		
<u>Journal of Applied Crystallography</u>	75,000	30,000
Deficit of income over expenditure	(1,213)	(108,998)
Fluctuations in rates of exchange	36	515
Balance at 31 December	<u>12,535</u>	<u>(61,288)</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

PUBLICATIONS AND JOURNALS DEVELOPMENT FUND ACCOUNT Year ended 31 December 2005

		Swiss Francs	
	Note	2005	2004
Income			
Investment income	7	<u>16,584</u>	<u>18,671</u>
Expenditure			
Computer Expenses:			
Programming and development	538,501	586,059	
Recharged to other funds	<u>(538,501)</u>	<u>(586,059)</u>	
		-	-
Electronic publishing committee/section editors meeting		1,997	810
Special issue deficit charged from other funds		3,650	28,686
Nexus		1,316	-
Star/CIF		40,375	57,243
Promotion		173,082	156,759
Promotion recharged to other funds		(173,082)	(156,759)
Web input		1,317	998
Journal subscription subsidies		45,267	46,301
Depreciation of computer and office equipment		<u>1,819</u>	<u>22,605</u>
TOTAL EXPENDITURE		<u>95,741</u>	<u>156,643</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u>(79,157)</u>	<u>(137,972)</u>
Reconciliation of Movements			
Balance at 1 January		759,117	903,466
Transfers from other Funds:			
<u>Acta Crystallographica</u>		150,000	-
Deficit of income over expenditure		(79,157)	(137,972)
Fluctuations in rates of exchange		<u>2,390</u>	<u>(6,377)</u>
Balance at 31 December		<u>832,350</u>	<u>759,117</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

RESEARCH AND EDUCATION FUND ACCOUNT Year ended 31 December 2005

	Note	Swiss Francs 2005	2004
Income			
Investment income	7	<u>19,717</u>	<u>22,225</u>
Expenditure			
Young Scientists' Support	108,492	119,382	
Visiting professorship programme	1,750	-	
Africa PHD Support	<u>4,680</u>	<u>5,040</u>	
TOTAL EXPENDITURE		<u>114,922</u>	<u>124,422</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u>(95,205)</u>	<u>(102,197)</u>
Reconciliation of Movements			
Balance at 1 January		903,618	1,013,406
Transfers from other Funds: <u>Acta Crystallographica</u>		150,000	-
Deficit of income over expenditure		(95,205)	(102,197)
Fluctuations in rates of exchange		<u>2,759</u>	<u>(7,591)</u>
Balance at 31 December		<u>961,172</u>	<u>903,618</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

EWALD FUND ACCOUNT Year ended 31 December 2005

	Note	Swiss Francs 2005	2004
Income			
Investment income	7	11,479	12,280
Expenditure			
Ewald Prize		40,110	743
(DEFICIT)/SURPLUS OF INCOME OVER EXPENDITURE		(28,631)	11,537
Reconciliation of Movements			
Balance at 1 January		499,285	491,942
Transfer from other Funds: <u>Acta Crystallographica</u>		40,000	-
(Deficit)/surplus of income over expenditure		(28,631)	11,537
Fluctuations in rates of exchange		1,470	(4,194)
Balance at 31 December		512,124	499,285

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

NEWSLETTER FUND ACCOUNT Year ended 31 December 2005

	Swiss Francs 2005	2004
Income		
Income from advertisements	188,568	179,129
Expenditure		
Editorial Honoraria	6,943	5,760
Editorial Expenses	116,630	76,439
Newsletter printing and distribution	93,268	102,739
Advertising costs	-	44,783
TOTAL EXPENDITURE	216,841	229,721
DEFICIT OF INCOME OVER EXPENDITURE	(28,273)	(50,592)
Reconciliation of Movements		
Balance at 1 January	118,335	124,921
Transfers from other Funds:		
<u>Acta Crystallographica</u>	-	45,000
<u>Journal of Applied Crystallography</u>	45,000	-
	45,000	45,000
Deficit of income over expenditure	(28,273)	(50,592)
Fluctuation in rates of exchange	389	(994)
Balance at 31 December	135,451	118,335

JOURNAL OF SYNCHROTRON RADIATION ACCOUNT
Year ended 31 December 2005

	Swiss Francs		
	2005		2004
Income			
Subscriptions to Volume 12 (2004 Volume 11) & sales of back numbers and single issues	209,470	205,596	
Special Issue income	2,423	30,024	
Pay per view and secondary services (net)	1,516	1,002	
	<hr/>	<hr/>	
	213,409	236,622	
<u>Less</u> Publishers commission on sales	51,147	49,896	
	<hr/>	<hr/>	
	162,262		186,726
Income from advertisements	2,972		6,157
Income from copyrights	2,270		3,372
Recharge for special issue	(2,423)		28,813
Income from facility information pages	36,041		36,274
	<hr/>	<hr/>	
TOTAL INCOME	201,122		261,342
	<hr/>		<hr/>
Expenditure			
Publication expenses:			
Production Volume 12 (2004 Volume 11)	54,502	31,571	
Net profit on reprints	(2,599)	(1,394)	
Special issue costs	-	58,837	
	<hr/>	<hr/>	
	51,903		89,014
Editorial expenses:			
Editorial honoraria	8,556	5,173	
Secretarial assistance	-	192	
Postage, travel and sundries	-	405	
Technical Editing:			
Salaries and expenses	145,939	139,812	
Computer expenses	3,448	2,251	
Subscription administration	5,431	5,084	
Promotion	19,039	17,243	
Depreciation of computer and office equipment	1,840	1,033	
	<hr/>	<hr/>	
	184,253		171,193
Programming and development costs	33,641		31,976
Administration expenses recharged from General Fund	13,116		9,142
	<hr/>	<hr/>	
TOTAL EXPENDITURE	282,913		301,325
	<hr/>		<hr/>
DEFICIT OF INCOME OVER EXPENDITURE	(81,791)		(39,983)
	<hr/>		<hr/>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

JOURNAL OF SYNCHROTRON RADIATION ACCOUNT Year ended 31 December 2005

	Swiss Francs 2005	2004
Reconciliation of Movements		
Balance at 1 January	74,420	115,028
Deficit of income over expenditure	(81,791)	(39,983)
Fluctuations in rates of exchange	<u>(21)</u>	<u>(625)</u>
Balance at 31 December	<u><u>(7,392)</u></u>	<u><u>74,420</u></u>