

**INTERNATIONAL UNION OF
CRYSTALLOGRAPHY**

Detailed Fund Accounts

31 December 2006

ADDITIONAL INFORMATION

Additional Information	16
Fund accounts summary	17
General fund account	18
President's fund account	20
Acta Crystallographica account	21
Journal of Applied Crystallography account	23
International Tables account	25
Book fund account	27
Publications and journals development fund account	28
Research and education fund account	29
Ewald fund account	30
Newsletter fund account	31
Journal of Synchrotron Radiation account	32

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 2006

Swiss Francs							
	As at 1 January 2006	Transfers between funds	2006 (Deficit)/ surplus of income over expenditure for the year	Increase in market value of investments	Fluctuations in exchange rates (note 2)		Balance at 31 December 2006
					Trading	Investments	
FUND ACCOUNTS							
General Fund	551,135	13,549	(229,913)	406,310	(2,488)	29,013	767,606
President's Fund	91,785	5,000	(1,757)	-	(322)	-	94,706
<u>Acta Crystallographica</u>	1,037,617	(360,000)	555,402	-	(4,133)	-	1,228,886
<u>Journal of Applied Crystallography</u>	447,926	(55,000)	271,903	-	(2,255)	-	662,574
<u>International Tables</u>	136,211	-	(300,781)	-	543	-	(164,027)
Book Fund	12,535	(13,549)	1,014	-	-	-	-
Publications and Journals Development Fund	832,350	120,000	(122,971)	-	(2,816)	-	826,563
Research and Education Fund	961,172	165,000	(131,104)	-	(3,375)	-	991,693
Ewald Fund	512,124	-	12,803	-	(1,780)	-	523,147
Newsletter Fund	135,451	50,000	(82,404)	-	(349)	-	102,698
<u>Journal of Synchrotron Radiation</u>	(7,392)	75,000	3,378	-	(248)	-	70,738
	<u>4,710,914</u>	<u>-</u>	<u>(24,430)</u>	<u>406,310</u>	<u>(17,223)</u>	<u>29,013</u>	<u>5,104,584</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

GENERAL FUND ACCOUNT Year ended 31 December 2006

	Note	Swiss Francs	
		2006	2005
Income			
Subscriptions from adhering Bodies		153,000	153,000
Income from investments	7	93,763	103,470
Interest on bank accounts	8	18,263	14,942
Profit on disposal/redemption of investments	9	10,270	27,886
Amounts charged to the following journals and publications:			
<u>Acta Crystallographica</u>	199,902	193,014	
<u>Journal of Applied Crystallography</u>	11,911	15,802	
<u>Journal of Synchrotron Radiation</u>	6,731	13,116	
		<u>218,544</u>	<u>221,932</u>
TOTAL INCOME		<u>493,840</u>	<u>521,230</u>
Expenditure			
Subscriptions to ICSU and ICSU bodies		9,307	7,382
Administrative expenses:			
General Secretary and Treasurer:			
Honorarium to Treasurer	10,216	11,377	
Audit and accountancy charges	84,970	72,169	
Legal and professional fees	16,741	14,549	
Travelling expenses	18,585	21,813	
Bank charges	2,307	2,423	
Executive Secretary's office:			
Salaries and expenses	348,708	358,564	
Depreciation of computer and office equipment	4,530	12,287	
Depreciation of leasehold improvements	-	7,958	
		<u>486,057</u>	<u>501,140</u>
Twentieth General Assembly and Congress			
Expenses	(61)	60,689	
Programming and development costs	129,492	151,884	
Promotion	38,824	38,424	
Meeting of the Executive Committee	49,717	108,507	
Finance Committee expenses	15,470	14,838	
Travel expenses of IUCr Representatives on other bodies	8,829	2,459	
Commission expenses	-	-	
Sponsorship of meetings	5,148	(17,282)	
President's secretary	-	6,780	
IUCr/FIZ agreement	(19,030)	(17,061)	
		<u>228,389</u>	<u>349,238</u>
TOTAL EXPENDITURE		<u>723,753</u>	<u>857,760</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u>(229,913)</u>	<u>(336,530)</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

GENERAL FUND ACCOUNT (continued) Year ended 31 December 2006

		Swiss Francs	
	Note	2006	2005
Reconciliation of Movements			
Balance at 1 January		551,135	350,512
Transfers from other funds:			
<u>Bank Fund Account</u>		13,549	-
Deficit of income over expenditure	(229,913)	(336,530)	
Movement in market value of investments in the year	5	<u>406,310</u>	<u>235,005</u>
		176,397	(101,525)
Fluctuations in rates of exchange		<u>26,525</u>	<u>302,148</u>
Balance at 31 December		<u><u>767,606</u></u>	<u><u>551,135</u></u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

PRESIDENT'S FUND ACCOUNT Year ended 31 December 2006

	Note	Swiss Francs 2006	2005
Income			
Investment income	7	2,196	1,866
Expenditure			
Grants		(3,953)	(15,500)
DEFICIT OF INCOME OVER EXPENDITURE		(1,757)	(13,634)
Reconciliation of movements			
Balance at 1 January		91,785	90,155
Transfers from other Funds: <u>Journal of Applied Crystallography</u>		5,000	15,000
Deficit of income over expenditure		(1,757)	(13,634)
Fluctuations in rates of exchange		(322)	264
Balance at 31 December		94,706	91,785

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

ACTA CRYSTALLOGRAPHICA ACCOUNT Year ended 31 December 2006

	Swiss Francs		
	2006		2005
Income			
Subscriptions to Volume 62 (2005 Volume 61) & sale of back numbers and single copies	3,408,994	3,140,660	
Royalties and copyright fees	48,429	27,165	
Special issue income	25,344	41,338	
Pay per view and secondary services (net)	32,009	22,310	
	<hr/> 3,514,776	<hr/> 3,231,473	
<u>Less</u> Publisher's commission on sales	394,948	357,983	
	<hr/> 3,119,828	<hr/>	2,873,490
Income from advertisements (net)	8,486		4,427
Recharge for special issue	3,378		6,101
	<hr/>		<hr/>
TOTAL INCOME	<hr/> 3,131,692		<hr/> 2,884,018
Expenditure			
Publication expenses:			
Production Volume 62 (2005 Volume 61)	254,014	289,321	
Net profit on reprints	(11,539)	(27,469)	
Special issue costs	28,722	47,439	
Special issue bad debt	7,601	23,894	
	<hr/> 278,798	<hr/>	333,185
Editorial expenses:			
Editorial honoraria	285,691	285,874	
Secretarial assistance	14,684	21,551	
Postage, travel and sundries	19,461	24,595	
Technical Editing:			
Salaries and expenses	1,253,413	1,165,818	
Computer expenses	62,443	50,770	
Subscription administration	44,959	40,727	
Promotion	78,173	77,368	
Depreciation of computer and office equipment	20,786	27,089	
	<hr/> 1,779,610	<hr/>	1,693,792
Programming and development	317,980		261,886
Administration expenses recharged from General Fund	199,902		193,014
	<hr/>		<hr/>
TOTAL EXPENDITURE	<hr/> 2,576,290		<hr/> 2,481,877
SURPLUS OF INCOME OVER EXPENDITURE	<hr/> <hr/> 555,402		<hr/> <hr/> 402,141

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

ACTA CRYSTALLOGRAPHICA ACCOUNT (continued) Year ended 31 December 2006

	Swiss Francs		
	2006		2005
Reconciliation of Movements			
Balance at 1 January	1,037,617		972,497
Transfers to other Funds:			
Publications and Journals Development Fund	(120,000)	(150,000)	
Research and Education Fund	(165,000)	(150,000)	
Journal of Synchrotron Radiation	(75,000)	-	
Ewald Fund	-	(40,000)	
	<u>(360,000)</u>	<u>(340,000)</u>	
Surplus of income over expenditure	535,312		402,141
Fluctuations in rates of exchange	<u>(4,133)</u>		<u>2,979</u>
Balance at 31 December	<u><u>1,208,796</u></u>		<u><u>1,037,617</u></u>

JOURNAL OF APPLIED CRYSTALLOGRAPHY ACCOUNT
Year ended 31 December 2006

	Swiss Francs		
	2006		2005
Income			
Subscriptions to Volume 39 (2005 Volume 38) & sale of back numbers and single copies	527,391	476,566	
Royalties and copyright fees	8,887	4,949	
Advertising income	12,127	8,014	
Pay per view and secondary services (net)	1,907	1,826	
Special issue income	53,357	28	
	<hr/>	<hr/>	
	603,669	491,383	
<u>Less</u> Publisher's commission on sales	<hr/> 76,888	<hr/> 70,353	
	526,781		421,030
Recharge for special issue	<hr/> 34,492		<hr/> (28)
TOTAL INCOME	<hr/> 561,273		<hr/> 421,002
Expenditure			
Publication expenses:			
Production Volume 39 (2005 Volume 38)	51,697	37,712	
Net profit on reprints	(1,816)	(5,755)	
Special issue costs	<hr/> 87,849	<hr/> -	
	137,730		31,957
Editorial expenses:			
Editorial honoraria	7,959	15,290	
Secretarial assistance	5,752	7,463	
Postage, travel and sundries	2,827	1,575	
Technical Editing:			
Salaries and expenses	69,029	137,454	
Computer expenses	3,722	4,156	
Subscription administration	8,992	8,145	
Promotion	19,237	19,039	
Depreciation of computer and office equipment	<hr/> 1,239	<hr/> 2,218	
	118,757		195,340
Programming and development costs	20,972		33,641
Administration expenses recharged from General Fund	<hr/> 11,911		<hr/> 15,802
TOTAL EXPENDITURE	<hr/> 289,370		<hr/> 276,740
SURPLUS OF INCOME OVER EXPENDITURE	<hr/> <hr/> 271,903		<hr/> <hr/> 144,262

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

JOURNAL OF APPLIED CRYSTALLOGRAPHY ACCOUNT (continued) Year ended 31 December 2006

	Swiss Francs	
	2006	2005
Reconciliation of Movements		
Balance at 1 January	447,926	437,378
Transfers to other Funds:		
Newsletter Fund	(50,000)	(45,000)
President's Fund	(5,000)	(15,000)
Book Fund	-	(75,000)
	<u>(55,000)</u>	<u>(135,000)</u>
Surplus of income over expenditure	271,903	144,262
Fluctuations in rates of exchange	<u>(2,255)</u>	<u>1,286</u>
Balance at 31 December	<u><u>662,574</u></u>	<u><u>447,926</u></u>

INTERNATIONAL TABLES ACCOUNT
Year ended 31 December 2006

		Swiss Francs 2006	2005
Income			
Sales of copies			
Volume A	63,835	78,710	
Volume A1	20,190	51,666	
Volume B	14,239	19,520	
Volume C	22,624	29,605	
Volume D	12,188	24,400	
Volume E	6,800	13,785	
Volume F	19,095	25,513	
Volume G	30,332	136,408	
Less Volume G adjustment in respect of 2005	(87,014)	-	
Online only complete set	2,386	-	
Teaching Edition of Volume A	6,146	8,636	
	110,821	388,243	
<u>Less Publisher's commission on sales</u>	<u>(47,906)</u>	<u>(100,350)</u>	
<u>Add Publisher's commission on Volume G sales in respect of 2005</u>	<u>22,624</u>	<u>-</u>	
TOTAL INCOME		85,539	287,893
Expenditure			
Publication expenses:			
Production Volume A	12,305	9,738	
Production Volume A1	7,530	5,655	
Production Volume B	1,489	1,187	
Production Volume C	4,327	2,351	
Production Volume D	4,488	4,141	
Production Volume E	2,238	1,427	
Production Volume F	5,087	1,360	
Production Volume G	(10,402)	6,862	
Production Teaching Edition Volume A	1,005	2,761	
	28,067	35,482	
Editorial expenses:			
Editorial honoraria	2,161	5,043	
Secretarial assistance and postage	159	-	
Technical Editing	273,038	142,682	
	275,358	147,725	
Programming and development	63,483	57,449	
Promotion	19,412	19,212	
TOTAL EXPENDITURE		386,320	259,868
(DEFICIT)/SURPLUS OF INCOME OVER EXPENDITURE		(300,781)	28,025

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

INTERNATIONAL TABLES ACCOUNT (continued) Year ended 31 December 2006

	Swiss Francs 2006	Swiss Francs 2005
Reconciliation:		
Balance at 1 January	136,211	107,795
(Deficit)/surplus of income over expenditure	(300,781)	28,025
Fluctuations in rates of exchange	543	391
Balance at 31 December	<u>(164,027)</u>	<u>136,211</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

BOOK FUND ACCOUNT Year ended 31 December 2006

	Swiss Francs 2006	2005
Income		
Sales of copies, net of Publisher's commission on sales		
<u>Atlas of Crystallography</u>		38
<u>World Directory of Crystallographers and mailing list database</u>	1,781	-
Royalties		
IUCr/OUP Book series	899	1,429
Sundry Publications	-	201
TOTAL INCOME	2,680	1,668
Expenditure		
<u>World Directory of Crystallographers</u>	1,666	2,881
TOTAL EXPENDITURE	1,666	2,881
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE	1,014	(1,213)
Reconciliation of Movements		
Balance at 1 January	12,535	(61,288)
Transfer from other Funds:		
<u>Journal of Applied Crystallography</u>	-	75,000
Transfer to other Funds:		
<u>General Fund</u>	(13,549)	-
Surplus of income over expenditure	1,014	(1,213)
Fluctuations in rates of exchange	-	36
Balance at 31 December	-	12,535

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

PUBLICATIONS AND JOURNALS DEVELOPMENT FUND ACCOUNT Year ended 31 December 2006

	Note	Swiss Francs 2006	2005
Income			
Investment income	7	<u>17,325</u>	<u>16,584</u>
Expenditure			
Computer Expenses:			
Programming and development	569,902	538,501	
Recharged to other funds	<u>(569,902)</u>	<u>(538,501)</u>	
		-	-
Electronic publishing committee/section editors meeting		2,292	1,997
Special issue deficit charged from other funds		36,534	3,650
Nexus		-	1,316
Star/CIF		37,350	40,375
Promotion		174,884	173,082
Promotion recharged to other funds		(174,884)	(173,082)
Web input		738	1,317
Journal subscription subsidies		62,430	45,267
Depreciation of computer and office equipment		<u>952</u>	<u>1,819</u>
TOTAL EXPENDITURE		<u>140,296</u>	<u>95,741</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u>(122,971)</u>	<u>(79,157)</u>
Reconciliation of Movements			
Balance at 1 January		832,350	759,117
Transfers from other Funds:			
<u>Acta Crystallographica</u>		120,000	150,000
Deficit of income over expenditure		(122,971)	(79,157)
Fluctuations in rates of exchange		<u>(2,816)</u>	<u>2,390</u>
Balance at 31 December		<u>826,563</u>	<u>832,350</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

RESEARCH AND EDUCATION FUND ACCOUNT Year ended 31 December 2006

	Note	Swiss Francs 2006	2005
Income			
Investment income	7	20,246	19,717
Expenditure			
Young Scientists' Support	143,272	108,492	
Visiting professorship programme	2,918	1,750	
Africa PHD Support	5,160	4,680	
TOTAL EXPENDITURE		151,350	114,922
DEFICIT OF INCOME OVER EXPENDITURE		(131,104)	(95,205)
Reconciliation of Movements			
Balance at 1 January		961,172	903,618
Transfers from other Funds: <u>Acta Crystallographica</u>		165,000	150,000
Deficit of income over expenditure		(131,104)	(95,205)
Fluctuations in rates of exchange		(3,375)	2,759
Balance at 31 December		991,693	961,172

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

EWALD FUND ACCOUNT Year ended 31 December 2006

	Note	Swiss Francs 2006	2005
Income			
Investment income	7	<u>12,803</u>	<u>11,479</u>
Expenditure			
Ewald Prize		<u>-</u>	<u>40,110</u>
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE		<u>12,803</u>	<u>(28,631)</u>
Reconciliation of Movements			
Balance at 1 January		512,124	499,285
Transfer from other Funds: <u>Acta Crystallographica</u>		-	40,000
Surplus/(deficit) of income over expenditure		12,803	(28,631)
Fluctuations in rates of exchange		<u>(1,780)</u>	<u>1,470</u>
Balance at 31 December		<u>523,147</u>	<u>512,124</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

NEWSLETTER FUND ACCOUNT Year ended 31 December 2006

	Swiss Francs	
	2006	2005
Income		
Income from advertisements	175,447	188,568
Expenditure		
Editorial Honoraria	1,121	6,943
Editorial Expenses	131,306	116,630
Newsletter printing and distribution	125,424	93,268
TOTAL EXPENDITURE	257,851	216,841
DEFICIT OF INCOME OVER EXPENDITURE	(82,404)	(28,273)
Reconciliation of Movements		
Balance at 1 January	135,451	118,335
Transfers from other Funds:		
<u>Journal of Applied Crystallography</u>	<u>50,000</u>	<u>45,000</u>
	50,000	45,000
Deficit of income over expenditure	(82,404)	(28,273)
Fluctuation in rates of exchange	(349)	389
Balance at 31 December	<u>102,698</u>	<u>135,451</u>

JOURNAL OF SYNCHROTRON RADIATION ACCOUNT
Year ended 31 December 2006

	Swiss Francs		
	2006		2005
Income			
Subscriptions to Volume 13 (2005 Volume 12)			
& sales of back numbers and single issues	249,229	209,470	
Special Issue income	1,336	2,423	
Pay per view and secondary services (net)	1,078	1,516	
	<hr/>	<hr/>	
	251,643	213,409	
<u>Less</u> Publishers commission on sales	59,957	51,147	
	<hr/>	<hr/>	
	191,686		162,262
Income from advertisements	4,767		2,972
Income from copyrights	2,353		2,270
Recharge for special issue	(1,336)		(2,423)
Income from facility information pages	37,831		36,041
	<hr/>	<hr/>	
TOTAL INCOME	235,301		201,122
	<hr/>		<hr/>
Expenditure			
Publication expenses:			
Production Volume 13 (2005 Volume 12)	21,204	54,502	
Net profit on reprints	(3,378)	(2,599)	
Special issue costs	-	-	
	<hr/>	<hr/>	
	17,826		51,903
Editorial expenses:			
Editorial honoraria	6,709	8,556	
Secretarial assistance	-	-	
Postage, travel and sundries	223	-	
Technical Editing:			
Salaries and expenses	134,424	145,939	
Computer expenses	2,102	3,448	
Subscription administration	5,995	5,431	
Promotion	19,237	19,039	
Depreciation of computer and office equipment	700	1,840	
	<hr/>	<hr/>	
	169,390		184,253
Programming and development costs	37,976		33,641
Administration expenses recharged from General Fund	6,731		13,116
	<hr/>	<hr/>	
TOTAL EXPENDITURE	231,923		282,913
	<hr/>		<hr/>
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE	3,378		(81,791)
	<hr/>		<hr/>

JOURNAL OF SYNCHROTRON RADIATION ACCOUNT
Year ended 31 December 2006

	Swiss Francs	
	2006	2005
Reconciliation of Movements		
Balance at 1 January	(7,392)	74,420
Transfers from other funds: <u>ACTA Crystallographica Account</u>	75,000	-
Surplus/(deficit) of income over expenditure	3,378	(81,791)
Fluctuations in rates of exchange	(248)	(21)
Balance at 31 December	<u>70,738</u>	<u>(7,392)</u>