

**INTERNATIONAL UNION OF
CRYSTALLOGRAPHY**

Detailed Fund Accounts

31 December 2007

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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 2007

Swiss Francs						
	As at 1 January 2007	Transfers between funds	2007 (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 2007
FUND ACCOUNTS						
General Fund	767,606	-	(190,250)	(142,019)	(5,075) (182,667)	247,595
President's Fund	94,706	5,000	(7,043)	-	(1,080) -	91,583
<u>Acta Crystallographica</u>	1,228,886	(430,000)	704,811	-	(17,531) -	1,486,166
<u>Journal of Applied Crystallography</u>	662,574	(105,000)	261,220	-	(9,546) -	809,248
<u>International Tables</u>	(164,027)	-	(39,829)	-	2,377 -	(201,479)
Publications and Journals Development Fund	826,563	120,000	(34,834)	-	(10,630) -	901,099
Research and Education Fund	991,693	160,000	(155,828)	-	(11,611) -	984,254
Ewald Fund	523,147	-	13,079	-	(6,252) -	529,974
Newsletter Fund	102,698	50,000	(77,810)	-	(873) -	74,015
<u>Journal of Synchrotron Radiation</u>	70,738	-	(7,595)	-	(736) -	62,407
General Assembly and Congress	-	200,000	(165,125)	-	(407) -	34,468
	<u>5,104,584</u>	<u>-</u>	<u>300,796</u>	<u>(142,019)</u>	<u>(61,364)</u> <u>(182,667)</u>	<u>5,019,330</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

GENERAL FUND ACCOUNT Year ended 31 December 2007

	Note	Swiss Francs	
		2007	2006
Income			
Subscriptions from adhering Bodies		152,000	153,000
Income from investments	7	75,002	93,763
Interest on bank accounts	8	34,966	18,263
Profit on disposal/redemption of investments	9	106,728	10,270
Amounts charged to the following journals and publications:			
<u>Acta Crystallographica</u>	203,132	199,902	
<u>Journal of Applied Crystallography</u>	28,292	11,911	
<u>Journal of Synchrotron Radiation</u>	8,543	6,731	
		<u>239,967</u>	<u>218,544</u>
TOTAL INCOME		<u>608,663</u>	<u>493,840</u>
Expenditure			
Subscriptions to ICSU and ICSU bodies		11,610	9,307
Administrative expenses:			
General Secretary and Treasurer:			
Honorarium to Treasurer	9,829	10,216	
Audit and accountancy charges	83,333	84,970	
Legal and professional fees	17,807	16,741	
Travelling expenses	8,012	18,585	
Bank charges	2,385	2,307	
Executive Secretary's office:			
Salaries and expenses	381,062	348,708	
Depreciation of computer and office equipment	4,189	4,530	
		<u>506,617</u>	<u>486,057</u>
Net income from book sales	(1,618)	(61)	
Programming and development costs	142,491	129,492	
Promotion	43,601	38,824	
Meeting of the Executive Committee	65,772	49,717	
Finance Committee expenses	19,490	15,470	
Travel expenses of IUCr Representatives on other bodies	231	8,829	
Sponsorship of meetings	29,867	5,148	
IUCr/FIZ agreement	(19,148)	(19,030)	
		<u>280,686</u>	<u>228,389</u>
TOTAL EXPENDITURE		<u>798,913</u>	<u>723,753</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u>(190,250)</u>	<u>(229,913)</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

GENERAL FUND ACCOUNT (continued) Year ended 31 December 2007

		Swiss Francs	
	Note	2007	2006
Reconciliation of Movements			
Balance at 1 January 2007		767,606	551,135
Transfers from other funds: Book <u>Fund Account</u>		-	13,549
Deficit of income over expenditure	(190,250)	(229,913)	
Movement in market value of investments in the year	5 (142,019)	(332,269)	176,397
Fluctuations in rates of exchange		(187,742)	26,525
Balance at 31 December 2007		<u>247,595</u>	<u>767,606</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

PRESIDENT'S FUND ACCOUNT Year ended 31 December 2007

	Note	Swiss Francs 2007	2006
Income			
Investment income	7	<u>2,138</u>	<u>2,196</u>
Expenditure			
Grants		<u>(9,181)</u>	<u>(3,953)</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u><u>(7,043)</u></u>	<u><u>(1,757)</u></u>
Reconciliation of movements			
Balance at 1 January 2007		94,706	91,785
Transfers from other Funds: <u>Journal of Applied Crystallography</u>		5,000	5,000
Deficit of income over expenditure		(7,043)	(1,757)
Fluctuations in rates of exchange		<u>(1,080)</u>	<u>(322)</u>
Balance at 31 December 2007		<u><u>91,583</u></u>	<u><u>94,706</u></u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

ACTA CRYSTALLOGRAPHICA ACCOUNT Year ended 31 December 2007

	Swiss Francs	
	2007	2006
Income		
Subscriptions to Volume 63 (2006 Volume 62) & sale of back numbers and single copies	3,953,093	3,408,994
Royalties and copyright fees	45,707	48,429
Special issue income	24,625	25,344
Pay per view and secondary services (net)	40,635	32,009
	<hr/> 4,064,060	<hr/> 3,514,776
<u>Less</u> Publisher's commission on sales	(448,872)	(394,948)
	<hr/> 3,615,188	<hr/> 3,119,828
Income from advertisements (net)	7,971	8,486
(Refund)/recharge for special issue	(2,723)	3,378
	<hr/> 3,620,436	<hr/> 3,131,692
Expenditure		
Publication expenses:		
Production Volume 63 (2006 Volume 62)	219,872	254,014
Net profit on reprints	(3,188)	(11,539)
Special issue costs	21,902	28,722
Special issue bad debt	-	7,601
Distribution cost	19,938	-
	<hr/> 258,524	<hr/> 278,798
Editorial expenses:		
Editorial honoraria	329,870	285,691
Secretarial assistance	4,948	14,684
Postage, travel and sundries	18,935	19,461
Technical Editing:		
Salaries and expenses	1,490,563	1,253,413
Computer expenses	81,728	62,443
Subscription administration	48,458	44,959
Promotion	87,787	78,173
Depreciation of computer and office equipment	36,896	20,786
	<hr/> 2,099,185	<hr/> 1,779,610
Programming and development	354,784	317,980
Administration expenses recharged from General Fund	203,132	199,902
	<hr/> 2,915,625	<hr/> 2,576,290
TOTAL EXPENDITURE	<hr/> 2,915,625	<hr/> 2,576,290
SURPLUS OF INCOME OVER EXPENDITURE	<hr/> <hr/> 704,811	<hr/> <hr/> 555,402

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

ACTA CRYSTALLOGRAPHICA ACCOUNT (continued)

Year ended 31 December 2007

	Swiss Francs	
	2007	2006
Reconciliation of Movements		
Balance at 1 January 2007	1,228,886	1,037,617
Transfers to other Funds:		
Publications and Journals Development Fund	(120,000)	(120,000)
Research and Education Fund	(160,000)	(165,000)
Journal of Synchrotron Radiation	-	(75,000)
General Assembly and Congress Fund	(150,000)	-
	<u>(430,000)</u>	<u>(360,000)</u>
Surplus of income over expenditure	704,811	555,402
Fluctuations in rates of exchange	<u>(17,531)</u>	<u>(4,133)</u>
Balance at 31 December 2007	<u><u>1,486,166</u></u>	<u><u>1,228,886</u></u>

JOURNAL OF APPLIED CRYSTALLOGRAPHY ACCOUNT
Year ended 31 December 2007

	Swiss Francs	
	2007	2006
Income		
Subscriptions to Volume 40 (2006 Volume 39) & sale of back numbers and single copies	577,314	527,391
Royalties and copyright fees	8,022	8,887
Advertising income	9,493	12,127
Pay per view and secondary services (net)	5,933	1,907
Special issue income	(1,851)	53,357
	<hr/> 598,911	<hr/> 603,669
<u>Less</u> Publisher's commission on sales	<hr/> (85,689)	<hr/> (76,888)
	513,222	526,781
Recharge for special issue	<hr/> 1,851	<hr/> 34,492
TOTAL INCOME	<hr/> 515,073	<hr/> 561,273
Expenditure		
Publication expenses:		
Production Volume 40 (2006 Volume 39)	22,437	51,697
Net profit on reprints	(2,368)	(1,816)
Special issue costs	<hr/> -	<hr/> 87,849
	20,069	137,730
Editorial expenses:		
Editorial honoraria	10,400	7,959
Secretarial assistance	1,946	5,752
Postage, travel and sundries	1,234	2,827
Technical Editing:		
Salaries and expenses	119,231	69,029
Computer expenses	11,383	3,722
Subscription administration	9,692	8,992
Promotion	21,604	19,237
Depreciation of computer and office equipment	<hr/> 5,137	<hr/> 1,239
	180,627	118,757
Programming and development costs	24,865	20,972
Administration expenses recharged from General Fund	<hr/> 28,292	<hr/> 11,911
TOTAL EXPENDITURE	<hr/> 253,853	<hr/> 289,370
SURPLUS OF INCOME OVER EXPENDITURE	<hr/> <hr/> 261,220	<hr/> <hr/> 271,903

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

JOURNAL OF APPLIED CRYSTALLOGRAPHY ACCOUNT (continued) **Year ended 31 December 2007**

	Swiss Francs	2006
	2007	
Reconciliation of Movements		
Balance at 1 January 2007	662,574	447,926
Transfers to other Funds:		
Newsletter Fund	(50,000)	(50,000)
President's Fund	(5,000)	(5,000)
General Assembly and Congress Fund	(50,000)	-
	<u>(105,000)</u>	<u>(55,000)</u>
Surplus of income over expenditure	261,220	271,903
Fluctuations in rates of exchange	<u>(9,546)</u>	<u>(2,255)</u>
Balance at 31 December 2007	<u><u>809,248</u></u>	<u><u>662,574</u></u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

INTERNATIONAL TABLES ACCOUNT Year ended 31 December 2007

		Swiss Francs 2007	2006
Income			
Sales of copies			
Volume A	60,806	63,835	
Volume A1	18,694	20,190	
Volume B	18,795	14,239	
Volume C	22,374	22,624	
Volume D	16,621	12,188	
Volume E	12,265	6,800	
Volume F	29,677	19,095	
Volume G	13,683	30,332	
Less Volume G adjustment in respect of 2005	-	(87,014)	
Online only complete set	188,900	2,386	
Teaching Edition of Volume A	7,018	6,146	
Complete printed set	7,708	-	
	396,541	110,821	
<u>Less Publisher's commission on sales</u>	(103,111)	(47,906)	
<u>Add Publisher's commission on Volume G sales in respect of 2005</u>	-	22,624	
TOTAL INCOME		293,430	85,539
Expenditure			
Publication expenses:			
Production Volume A	29,950	12,305	
Production Volume A1	3,714	7,530	
Production Volume B	2,593	1,489	
Production Volume C	4,596	4,327	
Production Volume D	5,758	4,488	
Production Volume E	2,928	2,238	
Production Volume F	4,431	5,087	
Production Volume G	2,814	(10,402)	
Production Teaching Edition Volume A	1,872	1,005	
		58,656	28,067
Editorial expenses:			
Editorial honoraria	2,297	2,161	
Secretarial assistance and postage	-	159	
Technical Editing	205,628	273,038	
		207,925	275,358
Programming and development		44,879	63,483
Promotion		21,799	19,412
TOTAL EXPENDITURE		333,259	386,320
DEFICIT OF INCOME OVER EXPENDITURE		(39,829)	(300,781)

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

INTERNATIONAL TABLES ACCOUNT (continued) Year ended 31 December 2007

	Swiss Francs 2007	Swiss Francs 2006
Reconciliation:		
Balance at 1 January 2007	(164,027)	136,211
Deficit of income over expenditure	(39,829)	(300,781)
Fluctuations in rates of exchange	2,377	543
Balance at 31 December 2007	<u>(201,479)</u>	<u>(164,027)</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

PUBLICATIONS AND JOURNALS DEVELOPMENT FUND ACCOUNT Year ended 31 December 2007

	Note	Swiss Francs 2007	2006
Income			
Investment income	7	19,310	17,325
STAR/CIF income		37,991	-
		<hr/> 57,301	<hr/> 17,325
Expenditure			
Computer Expenses:			
Programming and development	610,078	569,902	
Recharged to other funds	(610,078)	(569,902)	
		<hr/>	<hr/>
		-	-
Electronic publishing committee/section editors meeting	16,790	2,292	
Special issue (surplus)/ deficit charged from other funds	(1,415)	36,534	
Nexus	3,333	-	
STAR/CIF	26,100	37,350	
Promotion	196,392	174,884	
Promotion recharged to other funds	(196,392)	(174,884)	
Web input	1,974	738	
Journal subscription subsidies	45,353	62,430	
Depreciation of computer and office equipment	-	952	
		<hr/>	<hr/>
TOTAL EXPENDITURE		92,135	140,296
		<hr/>	<hr/>
DEFICIT OF INCOME OVER EXPENDITURE		(34,834)	(122,971)
		<hr/> <hr/>	<hr/> <hr/>
Reconciliation of Movements			
Balance at 1 January 2007		826,563	832,350
Transfers from other Funds:			
<u>Acta Crystallographica</u>		120,000	120,000
Deficit of income over expenditure		(34,834)	(122,971)
Fluctuations in rates of exchange		(10,630)	(2,816)
		<hr/>	<hr/>
Balance at 31 December 2007		901,099	826,563
		<hr/> <hr/>	<hr/> <hr/>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

RESEARCH AND EDUCATION FUND ACCOUNT Year ended 31 December 2007

	Note	Swiss Francs 2007	2006
Income			
Investment income	7	20,387	20,246
Expenditure			
Young Scientists' Support	175,656	143,272	
Visiting professorship programme	559	2,918	
Africa PHD Support	-	5,160	
TOTAL EXPENDITURE		176,215	151,350
DEFICIT OF INCOME OVER EXPENDITURE		(155,828)	(131,104)
Reconciliation of movements			
Balance at 1 January 2007		991,693	961,172
Transfers from other Funds: <u>Acta Crystallographica</u>		160,000	165,000
Deficit of income over expenditure		(155,828)	(131,104)
Fluctuations in rates of exchange		(11,611)	(3,375)
Balance at 31 December 2007		984,254	991,693

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

EWALD FUND ACCOUNT Year ended 31 December 2007

	Note	Swiss Francs 2007	2006
Income			
Investment income	7	<u>13,079</u>	<u>12,803</u>
Expenditure			
Ewald prize		<u>-</u>	<u>-</u>
SURPLUS OF INCOME OVER EXPENDITURE		<u><u>13,079</u></u>	<u><u>12,803</u></u>
Reconciliation of movements			
Balance at 1 January 2007		523,147	512,124
Transfer from other Funds: <u>Acta Crystallographica</u>		-	-
Surplus of income over expenditure		13,079	12,803
Fluctuations in rates of exchange		<u>(6,252)</u>	<u>(1,780)</u>
Balance at 31 December 2007		<u><u>529,974</u></u>	<u><u>523,147</u></u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

NEWSLETTER FUND ACCOUNT Year ended 31 December 2007

	Swiss Francs 2007	2006
Income		
Income from advertisements	208,018	175,447
Expenditure		
Editorial Honoraria	2,828	1,121
Editorial Expenses	123,981	131,306
Newsletter printing and distribution	159,019	125,424
TOTAL EXPENDITURE	285,828	257,851
DEFICIT OF INCOME OVER EXPENDITURE	(77,810)	(82,404)
Reconciliation of Movements		
Balance at 1 January 2007	102,698	135,451
Transfers from other Funds: <u>Journal of Applied Crystallography</u>	50,000	50,000
	50,000	50,000
Deficit of income over expenditure	(77,810)	(82,404)
Fluctuation in rates of exchange	(873)	(349)
Balance at 31 December 2007	74,015	102,698

JOURNAL OF SYNCHROTRON RADIATION ACCOUNT
Year ended 31 December 2007

	Swiss Francs	
	2007	2006
Income		
Subscriptions to Volume 14 (2006 Volume 13) & sales of back numbers and single issues	277,447	249,229
Special Issue income	545	1,336
Pay per view and secondary services (net)	1,825	1,078
	<hr/>	<hr/>
	279,817	251,643
<u>Less</u> Publishers commission on sales	<hr/> (67,753)	<hr/> (59,957)
	212,064	191,686
Income from advertisements	3,457	4,767
Income from copyrights	2,184	2,353
Recharge for special issue	(545)	(1,336)
Income from facility information pages	35,547	37,831
	<hr/>	<hr/>
TOTAL INCOME	<hr/> 252,707	<hr/> 235,301
Expenditure		
Publication expenses:		
Production Volume 14 (2006 Volume 13)	13,213	21,204
Net profit on reprints	(2,810)	(3,378)
	<hr/>	<hr/>
	10,403	17,826
Editorial expenses:		
Editorial honoraria	8,027	6,709
Postage, travel and sundries	333	223
Technical Editing:		
Salaries and expenses	156,885	134,424
Computer expenses	3,437	2,102
Subscription administration	6,461	5,995
Promotion	21,602	19,237
Depreciation of computer and office equipment	1,552	700
	<hr/>	<hr/>
	198,297	169,390
Programming and development costs	43,059	37,976
Administration expenses recharged from General Fund	8,543	6,731
	<hr/>	<hr/>
TOTAL EXPENDITURE	<hr/> 260,302	<hr/> 231,923
(DEFICIT)/SURPLUS OF INCOME OVER EXPENDITURE	<hr/> (7,595)	<hr/> 3,378

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

JOURNAL OF SYNCHROTRON RADIATION ACCOUNT (continued)

Year ended 31 December 2007

	Swiss Francs	
	2007	2006
Reconciliation of movements		
Balance at 1 January 2007	70,738	(7,392)
Transfers from other funds:		
<u>Acta Crystallographica Account</u>	-	75,000
(Deficit)/surplus of income over expenditure	(7,595)	3,378
Fluctuations in rates of exchange	(736)	(248)
Balance at 31 December 2007	<u>62,407</u>	<u>70,738</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

GENERAL ASSEMBLY AND CONGRESS FUND Year ended 31 December 2007

		Swiss Francs 2007	2006
Income			
Investment income		-	-
Expenditure			
Programme committee meeting	30,371	-	
Sponsorship of meeting	74,424	-	
Young Scientists' Support	60,330	-	
		165,125	-
DEFICIT OF INCOME OVER EXPENDITURE		(165,125)	-
Reconciliation of movements			
Balance at 1 January			
Transfers from other Funds:			
<u>Journal of Applied Crystallography</u>	50,000	-	
Acta Crystallographica Account	150,000	-	
		200,000	-
Deficit of income over expenditure		(165,125)	-
Fluctuations in rates of exchange		(407)	-
Balance at 31 December 2007		34,468	-