

**INTERNATIONAL UNION OF
CRYSTALLOGRAPHY**

Detailed Fund Accounts

31 December 2008

ADDITIONAL INFORMATION

Additional Information	16
Fund accounts summary	17
General fund account	18
President's fund account	20
Journals fund	21
International Tables account	23
Publications and journals development fund account	25
Research and education fund account	26
Ewald fund account	27
Newsletter fund account	28
General assembly and congress fund	29

GENERAL FUND ACCOUNT
Year ended 31 December 2008

	Note	Swiss Francs	
		2008	2007
Income			
Subscriptions from adhering Bodies		159,353	152,000
Income from investments	7	102,284	75,002
Interest on bank accounts	8	32,998	34,966
(Loss)/profit on disposal/redemption of investments	9	(22,991)	106,728
Amounts charged to the following journals and publications:			
Acta Crystallographica	164,674	203,132	
Journal of Applied Crystallography	21,012	28,292	
Journal of Synchrotron Radiation	12,358	8,543	
		<u>198,044</u>	<u>239,967</u>
TOTAL INCOME		<u>469,688</u>	<u>608,663</u>
Expenditure			
Subscriptions to ICSU and ICSU bodies		12,237	11,610
Administrative expenses:			
General Secretary and Treasurer:			
Honorarium to Treasurer	13,302	9,829	
Audit and accountancy charges	61,756	83,333	
Legal and professional fees	12,032	17,807	
Travelling expenses	4,795	8,012	
Bank charges	2,514	2,385	
Executive Secretary's office:			
Salaries and expenses	341,547	381,062	
Depreciation of computer and office equipment	4,152	4,189	
		<u>440,098</u>	<u>506,617</u>
Net income from book sales	(1,527)	(1,618)	
Programming and development costs	208,735	142,491	
Promotion	45,899	43,601	
Meeting of the Executive Committee	85,035	65,772	
Finance Committee expenses	22,818	19,490	
Travel expenses of IUCr Representatives on other bodies	14,279	231	
Sponsorship of meetings	6,621	29,867	
IUCr/FIZ agreement	(17,132)	(19,148)	
		<u>364,728</u>	<u>280,686</u>
TOTAL EXPENDITURE		<u>817,063</u>	<u>798,913</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u>(347,375)</u>	<u>(190,250)</u>

GENERAL FUND ACCOUNT (continued)
Year ended 31 December 2008

	Note	Swiss Francs 2008	2007
Reconciliation of Movements			
Balance at 1 January 2008		247,595	767,606
Deficit of income over expenditure	(347,375)	(190,250)	
Movement in market value of investments in the year	5	<u>(972,646)</u>	<u>(142,019)</u>
		(1,320,021)	(332,269)
Fluctuations in rates of exchange		<u>(791,164)</u>	<u>(187,742)</u>
Balance at 31 December 2008		<u><u>(1,863,590)</u></u>	<u><u>247,595</u></u>

PRESIDENT'S FUND ACCOUNT
Year ended 31 December 2008

	Note	Swiss Francs 2008	2007
Income			
Investment income	7	<u>-</u>	<u>2,138</u>
Expenditure			
Grants		<u>(12,418)</u>	<u>(9,181)</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u>(12,418)</u>	<u>(7,043)</u>
Reconciliation of movements			
Balance at 1 January 2008		91,583	94,706
Transfers from other Funds: Journal of Applied Crystallography		25,000	5,000
Deficit of income over expenditure		(12,418)	(7,043)
Fluctuations in rates of exchange		<u>(7,924)</u>	<u>(1,080)</u>
Balance at 31 December 2008		<u>96,241</u>	<u>91,583</u>

JOURNALS FUND
Year ended 31 December 2008

		Swiss Francs 2008	2007
Income			
Subscriptions & sale of back numbers and single copies	4,253,494	4,807,854	
Royalties and copyright fees	57,793	53,729	
Advertising income	1,363	9,493	
Special issue income	41,984	23,319	
Pay per view and secondary services (net)	36,764	48,393	
	<u>4,391,398</u>	<u>4,942,788</u>	
<u>Less</u> Publisher's commission on sales	(499,927)	(602,314)	
		3,891,471	4,340,474
Income from advertisements (net)		20,615	11,428
Income from copyrights		2,250	2,184
Income from facility information pages		28,918	35,547
(Refund)/recharge for special issue		13,257	(1,417)
		<u>3,956,511</u>	<u>4,388,216</u>
Expenditure			
Publication expenses:			
Production	119,520	255,522	
Net profit on reprints	(15,122)	(8,366)	
Special issue costs	55,242	21,902	
Distribution cost	15,535	19,938	
		<u>175,175</u>	288,996
Editorial expenses:			
Editorial honoraria	206,820	348,297	
Secretarial assistance	14,389	6,894	
Postage, travel and sundries	17,433	20,502	
Technical Editing:			
Salaries and expenses	1,510,701	1,766,679	
Computer expenses	84,581	96,548	
Subscription administration	123,165	64,611	
Promotion	137,903	130,993	
Depreciation of computer and office equipment	41,769	43,585	
	<u>2,136,761</u>	<u>2,478,109</u>	
Programming and development		377,938	422,708
Administration expenses recharged from General Fund		198,044	239,967
		<u>2,887,918</u>	<u>3,429,780</u>
TOTAL EXPENDITURE		<u>2,887,918</u>	<u>3,429,780</u>
SURPLUS OF INCOME OVER EXPENDITURE		<u>1,068,593</u>	<u>958,436</u>

JOURNALS FUND (continued)
Year ended 31 December 2008

	Swiss Francs 2008	2007
Reconciliation of Movements		
Balance at 1 January 2008	2,357,821	1,962,198
Transfers to other Funds:		
Publications and Journals Development Fund	(120,000)	(120,000)
Research and Education Fund	(160,000)	(160,000)
General Assembly and Congress Fund	(200,000)	(200,000)
Newsletter Fund	(75,000)	(50,000)
President's Fund	(25,000)	(5,000)
Ewald Fund	(40,000)	-
	<u>(620,000)</u>	<u>(535,000)</u>
Surplus of income over expenditure	1,068,593	958,436
Fluctuations in rates of exchange	<u>(213,482)</u>	<u>(27,813)</u>
Balance at 31 December 2008	<u><u>2,592,932</u></u>	<u><u>2,357,821</u></u>

INTERNATIONAL TABLES ACCOUNT
Year ended 31 December 2008

	Swiss Francs	
	2008	2007
Income		
Sales of copies		
Volume A	43,710	60,806
Volume A1	11,516	18,694
Volume B	35,691	18,795
Volume C	15,536	22,374
Volume D	11,431	16,621
Volume E	7,633	12,265
Volume F	15,774	29,677
Volume G	6,882	13,683
Online only complete set	104,350	188,900
Teaching Edition of Volume A	4,658	7,018
Complete printed set	11,716	7,708
	<hr/>	<hr/>
	268,897	396,541
<u>Less Publisher's commission on sales</u>	(70,068)	(103,111)
	<hr/>	<hr/>
TOTAL INCOME	198,829	293,430
Expenditure		
Publication expenses:		
Production Volume A	49,184	29,950
Production Volume A1	(3,984)	3,714
Production Volume B	10,948	2,593
Production Volume C	5,866	4,596
Production Volume D	10,571	5,758
Production Volume E	1,866	2,928
Production Volume F	3,227	4,431
Production Volume G	3,430	2,814
Production Teaching Edition Volume A	1,394	1,872
	<hr/>	<hr/>
	82,502	58,656
Editorial expenses:		
Editorial honoraria	17,325	2,297
Technical Editing	178,975	205,628
	<hr/>	<hr/>
	196,300	207,925
Programming and development	25,047	44,879
Promotion	22,949	21,799
	<hr/>	<hr/>
TOTAL EXPENDITURE	326,798	333,259
DEFICIT OF INCOME OVER EXPENDITURE	(127,969)	(39,829)

INTERNATIONAL TABLES ACCOUNT (continued)
Year ended 31 December 2008

	Swiss Francs 2008	Swiss Francs 2007
Reconciliation:		
Balance at 1 January 2008	(201,479)	(164,027)
Deficit of income over expenditure	(127,969)	(39,829)
Fluctuations in rates of exchange	<u>25,061</u>	<u>2,377</u>
Balance at 31 December 2008	<u><u>(304,387)</u></u>	<u><u>(201,479)</u></u>

PUBLICATIONS AND JOURNALS DEVELOPMENT FUND ACCOUNT
Year ended 31 December 2008

	Note	Swiss Francs 2008	2007
Income			
Investment income	7	-	19,310
STAR/CIF income		7,793	37,991
		<u>7,793</u>	<u>57,301</u>
Expenditure			
Computer Expenses:			
Programming and development	621,183	610,078	
Recharged to other funds	(621,183)	(610,078)	
		<u>-</u>	<u>-</u>
Electronic publishing committee/section editors meeting	10,060	16,790	
Special issue deficit/(surplus) from other funds	13,257	(1,415)	
Nexus	-	3,333	
STAR/CIF	42,686	26,100	
Promotion	206,751	196,392	
Promotion recharged to other funds	(206,751)	(196,392)	
Web input	503	1,974	
Journal subscription subsidies	45,541	45,353	
		<u>112,047</u>	<u>92,135</u>
TOTAL EXPENDITURE		<u>112,047</u>	<u>92,135</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u>(104,254)</u>	<u>(34,834)</u>
Reconciliation of Movements			
Balance at 1 January 2008		901,099	826,563
Transfers from other Funds: <u>Acta Crystallographica</u>		120,000	120,000
Deficit of income over expenditure		(104,254)	(34,834)
Fluctuations in rates of exchange		(69,743)	(10,630)
Balance at 31 December 2008		<u>847,102</u>	<u>901,099</u>

RESEARCH AND EDUCATION FUND ACCOUNT
Year ended 31 December 2008

	Note	Swiss Francs 2008	2007
Income			
Investment income	7	-	20,387
Expenditure			
Young Scientists' Support	89,143	175,656	
Visiting professorship programme	8,994	559	
Africa PHD Support	11,821	-	
TOTAL EXPENDITURE		<u>109,958</u>	<u>176,215</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u>(109,958)</u>	<u>(155,828)</u>
Reconciliation of movements			
Balance at 1 January 2008		984,254	991,693
Transfers from other Funds: <u>Acta Crystallographica</u>		160,000	160,000
Deficit of income over expenditure		(109,958)	(155,828)
Fluctuations in rates of exchange		<u>(78,678)</u>	<u>(11,611)</u>
Balance at 31 December 2008		<u>955,618</u>	<u>984,254</u>

EWALD FUND ACCOUNT
Year ended 31 December 2008

	Note	Swiss Francs 2008	2007
Income			
Investment income	7	-	13,079
Expenditure			
Ewald prize		38,579	-
DEFICIT/(SURPLUS) OF INCOME OVER EXPENDITURE		(38,579)	13,079
Reconciliation of movements			
Balance at 1 January 2008		529,974	523,147
Transfer from other Funds:			
<u>Journal of Applied Crystallography</u>		40,000	-
Deficit/surplus of income over expenditure		(38,579)	13,079
Fluctuations in rates of exchange		(40,423)	(6,252)
Balance at 31 December 2008		490,972	529,974

NEWSLETTER FUND ACCOUNT
Year ended 31 December 2008

	Swiss Francs 2008	2007
Income		
Income from advertisements	176,794	208,018
Expenditure		
Editorial Honoraria	4,001	2,828
Editorial Expenses	117,677	123,981
Newsletter printing and distribution	107,469	159,019
TOTAL EXPENDITURE	<u>229,147</u>	<u>285,828</u>
DEFICIT OF INCOME OVER EXPENDITURE	<u>(52,353)</u>	<u>(77,810)</u>
Reconciliation of Movements		
Balance at 1 January 2008	74,015	102,698
Transfers from other Funds:		
<u>Journal of Applied Crystallography</u>	<u>75,000</u>	<u>50,000</u>
	75,000	50,000
Deficit of income over expenditure	(52,353)	(77,810)
Fluctuation in rates of exchange	(7,353)	(873)
Balance at 31 December 2008	<u>89,309</u>	<u>74,015</u>

GENERAL ASSEMBLY AND CONGRESS FUND
Year ended 31 December 2008

	Swiss Francs 2008	2007
Income		
Investment income	-	-
	<u> </u>	<u> </u>
Expenditure		
Programme committee meeting	1,128	30,371
Sponsorship of meeting	25,543	74,424
Young Scientists' Support	(7,322)	60,330
Travel expenses	85,992	-
	<u> </u>	<u> </u>
	105,341	165,125
	<u> </u>	<u> </u>
DEFICIT OF INCOME OVER EXPENDITURE	(105,341)	(165,125)
	<u> </u>	<u> </u>
Reconciliation of movements		
Balance at 1 January 2008	34,468	-
Transfers from other Funds:		
Journal of Applied Crystallography	-	50,000
Acta Crystallographica Account	200,000	150,000
	<u> </u>	<u> </u>
	200,000	200,000
Deficit of income over expenditure	(105,341)	(165,125)
Fluctuations in rates of exchange	(9,823)	(407)
	<u> </u>	<u> </u>
Balance at 31 December 2008	119,304	34,468
	<u> </u>	<u> </u>