

**INTERNATIONAL UNION OF
CRYSTALLOGRAPHY**

Detailed Fund Accounts

31 December 2009

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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 2009

Swiss Francs

	As at 1 January 2009	Transfers between funds	2009 (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 2009
FUND ACCOUNTS						
General Fund	(1,863,590)	-	(289,896)	639,751	(36,206)	(1,475,540)
President's Fund	96,241	25,000	(17,196)	-	2,489	106,534
Journals Fund	2,592,932	(580,000)	1,346,877	-	80,362	3,440,171
International Tables	(304,387)	-	(150,498)	-	(10,880)	(465,765)
Publications and Journals Development Fund	847,102	120,000	(64,913)	-	21,579	923,768
Research and Education Fund	955,618	160,000	(163,517)	-	21,579	974,874
Ewald Fund	490,972	25,000	-	-	12,341	528,313
Newsletter Fund	89,309	50,000	(89,331)	-	1,195	51,173
General Assembly and Congress	119,304	200,000	(30,739)	-	6,903	295,468
	<u>3,023,501</u>	<u>-</u>	<u>540,787</u>	<u>639,751</u>	<u>100,556</u>	<u>4,378,996</u>

GENERAL FUND ACCOUNT
Year ended 31 December 2009

	Note	Swiss Francs	
		2009	2008
Income			
Subscriptions from adhering Bodies		158,046	159,353
Income from investments	7	89,373	102,284
Interest on bank accounts	8	2,064	32,998
(Loss)/profit on disposal/redemption of investments	9	-	(22,991)
Amounts charged to the following journals and publications:			
Acta Crystallographica	148,822	164,674	
Journal of Applied Crystallography	17,467	21,012	
Journal of Synchrotron Radiation	13,231	12,358	
		<u>179,520</u>	<u>198,044</u>
TOTAL INCOME		<u>429,003</u>	<u>469,688</u>
Expenditure			
Subscriptions to ICSU and ICSU bodies		11,167	12,237
Administrative expenses:			
General Secretary and Treasurer:			
Honorarium to Treasurer	10,537	13,302	
Audit and accountancy charges	66,097	61,756	
Legal and professional fees	7,649	12,032	
Travelling expenses	18,051	4,795	
Bank charges	2,113	2,514	
Executive Secretary's office:			
Salaries and expenses	300,892	341,547	
Depreciation of computer and office equipment	2,718	4,152	
		<u>408,057</u>	<u>440,098</u>
Net income from book sales	(560)	(1,527)	
Programming and development costs	185,560	208,735	
Promotion	36,024	45,899	
Meeting of the Executive Committee	56,974	85,035	
Finance Committee expenses	14,155	22,818	
Travel expenses of IUCr Representatives on other bodies	14,656	14,279	
Sponsorship of meetings	11,611	6,621	
IUCr/FIZ agreement	(18,745)	(17,132)	
		<u>299,675</u>	<u>364,728</u>
TOTAL EXPENDITURE		<u>718,899</u>	<u>817,063</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u>(289,896)</u>	<u>(347,375)</u>

GENERAL FUND ACCOUNT (continued)
Year ended 31 December 2009

	Note	Swiss Francs 2009	2008
Reconciliation of Movements			
Balance at 1 January 2009		(1,863,590)	247,595
Deficit of income over expenditure	(289,896)	(347,375)	
Movement in market value of investments in the year	5	639,751	(972,646)
		349,856	(1,320,021)
Fluctuations in rates of exchange		38,195	(791,164)
Balance at 31 December 2009		<u>(1,475,540)</u>	<u>(1,863,590)</u>

PRESIDENT'S FUND ACCOUNT
Year ended 31 December 2009

	Note	Swiss Francs 2009	2008
Income			
Investment income	7	<u>-</u>	<u>-</u>
Expenditure			
Grants		<u>(17,196)</u>	<u>(12,418)</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u>(17,196)</u>	<u>(12,418)</u>
Reconciliation of movements			
Balance at 1 January 2009		96,241	91,583
Transfers from other Funds: Journal of Applied Crystallography		25,000	25,000
Deficit of income over expenditure		(17,196)	(12,418)
Fluctuations in rates of exchange		<u>2,489</u>	<u>(7,924)</u>
Balance at 31 December 2009		<u>106,534</u>	<u>96,241</u>

JOURNALS FUND**Year ended 31 December 2009**

		Swiss Francs 2009	2008
Income			
Subscriptions & sale of back numbers and single copies	4,370,738	4,253,494	
Royalties and copyright fees	40,464	57,793	
Advertising income	3,203	1,363	
Special issue income	19,031	41,984	
Pay per view and secondary services (net)	35,419	36,764	
	<u>4,468,855</u>	<u>4,391,398</u>	
<u>Less</u> Publisher's commission on sales	<u>(495,791)</u>	<u>(499,927)</u>	
	3,973,064		3,891,471
Income from advertisements (net)		7,172	20,615
Income from copyrights		2,107	2,250
Income from facility information pages		36,652	28,918
Recharge for special issue		7,738	13,257
		<u></u>	<u></u>
TOTAL INCOME		<u>4,026,733</u>	<u>3,956,511</u>
Expenditure			
Publication expenses:			
Production	83,367	119,520	
Net profit on reprints	(25,010)	(15,122)	
Special issue costs	31,886	55,242	
Distribution cost	12,609	15,535	
Depreciation	5,638	-	
	<u></u>	<u></u>	
		108,490	175,175
Editorial expenses:			
Editorial honoraria	299,157	206,820	
Secretarial assistance	17,190	14,389	
Postage, travel and sundries	15,563	17,433	
Technical Editing:			
Salaries and expenses	1,401,448	1,510,701	
Computer expenses	69,099	84,581	
Subscription administration	109,884	123,165	
Promotion	108,235	137,903	
Depreciation of computer and office equipment	37,917	41,769	
	<u></u>	<u></u>	
		2,058,493	2,136,761
Programming and development		333,353	377,938
Administration expenses recharged from General Fund		179,520	198,044
		<u></u>	<u></u>
TOTAL EXPENDITURE		<u>2,679,856</u>	<u>2,887,918</u>
SURPLUS OF INCOME OVER EXPENDITURE		<u>1,346,877</u>	<u>1,068,593</u>

JOURNALS FUND (continued)
Year ended 31 December 2009

	Swiss Francs		2008
	2009		
Reconciliation of Movements			
Balance at 1 January 2009	2,592,932		2,357,821
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	(50,000)	(75,000)	
President's Fund	(25,000)	(25,000)	
Ewald Fund	(25,000)	(40,000)	
	<u>(580,000)</u>	<u></u>	(620,000)
Surplus of income over expenditure	1,346,877		1,068,593
Fluctuations in rates of exchange	<u>80,362</u>		<u>(213,482)</u>
Balance at 31 December 2009	<u><u>3,440,171</u></u>		<u><u>2,592,932</u></u>

INTERNATIONAL TABLES ACCOUNT
Year ended 31 December 2009

		Swiss Francs 2009	2008
Income			
Sales of copies			
Volume A	32,532	43,710	
Volume A1	8,083	11,516	
Volume B	17,335	35,691	
Volume C	14,111	15,536	
Volume D	6,745	11,431	
Volume E	4,159	7,633	
Volume F	9,011	15,774	
Volume G	4,484	6,882	
Online only complete set	20,546	104,350	
Teaching Edition of Volume A	4,758	4,658	
Complete printed set	(1,404)	11,716	
	<u>120,360</u>	<u>268,897</u>	
Less Publisher's commission on sales	<u>(31,334)</u>	<u>(70,068)</u>	
TOTAL INCOME		<u>89,026</u>	<u>198,829</u>
Expenditure			
Publication expenses:			
Production Volume A	38,649	49,184	
Production Volume A1	5,770	(3,984)	
Production Volume B	3,260	10,948	
Production Volume C	2,842	5,866	
Production Volume D	10,105	10,571	
Production Volume E	1,814	1,866	
Production Volume F	2,572	3,227	
Production Volume G	31,563	3,430	
Production Teaching Edition Volume A	590	1,394	
	<u>97,165</u>	<u>82,502</u>	
Editorial expenses:			
Editorial honoraria	(868)	17,325	
Technical Editing	<u>103,122</u>	<u>178,975</u>	
		102,254	196,300
Programming and development		22,093	25,047
Promotion		<u>18,012</u>	<u>22,949</u>
TOTAL EXPENDITURE		<u>239,524</u>	<u>326,798</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u>(150,498)</u>	<u>(127,969)</u>

INTERNATIONAL TABLES ACCOUNT (continued)
Year ended 31 December 2009

	Swiss Francs 2009	Swiss Francs 2008
Reconciliation:		
Balance at 1 January 2009	(304,387)	(201,479)
Deficit of income over expenditure	(150,498)	(127,969)
Fluctuations in rates of exchange	<u>(10,880)</u>	<u>25,061</u>
Balance at 31 December 2009	<u><u>(465,765)</u></u>	<u><u>(304,387)</u></u>

PUBLICATIONS AND JOURNALS DEVELOPMENT FUND ACCOUNT
Year ended 31 December 2009

	Note	Swiss Francs 2009	2008
Income			
STAR/CIF income		12,709	7,793
		<u>12,709</u>	<u>7,793</u>
Expenditure			
Computer Expenses:			
Programming and development	541,006	621,183	
Recharged to other funds	(541,006)	(621,183)	
		<u>-</u>	<u>-</u>
Electronic publishing committee/section editors meeting	3,270	10,060	
Special issue deficit from other funds	7,706	13,257	
Archiving	13,250	-	
STAR/CIF	21,302	42,686	
Promotion	162,270	206,751	
Promotion recharged to other funds	(162,270)	(206,751)	
Web input	770	503	
Journal subscription subsidies	30,390	45,541	
Depreciation	934		
		<u>77,622</u>	<u>112,047</u>
TOTAL EXPENDITURE		<u>77,622</u>	<u>112,047</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u>(64,913)</u>	<u>(104,254)</u>
Reconciliation of Movements			
Balance at 1 January 2009		847,102	901,099
Transfers from other Funds:			
Acta Crystallographica		120,000	120,000
Deficit of income over expenditure		(64,913)	(104,254)
Fluctuations in rates of exchange		21,579	(69,743)
Balance at 31 December 2009		<u>923,768</u>	<u>847,102</u>

RESEARCH AND EDUCATION FUND ACCOUNT
Year ended 31 December 2009

	Note	Swiss Francs 2009	2008
Income			
Investment income	7	-	-
Expenditure			
Young Scientists' Support	146,902	89,143	
Visiting professorship programme	4,862	8,994	
Africa PHD Support	11,753	11,821	
TOTAL EXPENDITURE		163,517	109,958
DEFICIT OF INCOME OVER EXPENDITURE		(163,517)	(109,958)
Reconciliation of movements			
Balance at 1 January 2009		955,618	984,254
Transfers from other Funds: Acta Crystallographica		160,000	160,000
Deficit of income over expenditure		(163,517)	(109,958)
Fluctuations in rates of exchange		22,773	(78,678)
Balance at 31 December 2009		974,874	955,618

EWALD FUND ACCOUNT
Year ended 31 December 2009

	Note	Swiss Francs 2009	2008
Income			
Investment income	7	-	-
Expenditure			
Ewald prize		-	38,579
DEFICIT/(SURPLUS) OF INCOME OVER EXPENDITURE		-	(38,579)
Reconciliation of movements			
Balance at 1 January 2009		490,972	529,974
Transfer from other Funds:			
Journal of Applied Crystallography		-	40,000
Acta Crystallographica		25,000	-
Deficit/surplus of income over expenditure		-	(38,579)
Fluctuations in rates of exchange		12,341	(40,423)
Balance at 31 December 2009		528,313	490,972

NEWSLETTER FUND ACCOUNT
Year ended 31 December 2009

	Swiss Francs 2009	2008
Income		
Income from advertisements	146,683	176,794
Expenditure		
Editorial Honoraria	2,927	4,001
Editorial Expenses	120,457	117,677
Newsletter printing and distribution	112,630	107,469
TOTAL EXPENDITURE	236,014	229,147
DEFICIT OF INCOME OVER EXPENDITURE	(89,331)	(52,353)
Reconciliation of Movements		
Balance at 1 January 2009	89,309	74,015
Transfers from other Funds: Journal of Applied Crystallography	50,000	75,000
	50,000	75,000
Deficit of income over expenditure	(89,331)	(52,353)
Fluctuation in rates of exchange	1,195	(7,353)
Balance at 31 December 2009	51,173	89,309

GENERAL ASSEMBLY AND CONGRESS FUND
Year ended 31 December 2009

	Swiss Francs		2008
	2009		
Income			
Investment income	-		-
Expenditure			
Programme committee meeting	-	1,128	
Sponsorship of meeting	23,417	25,543	
Young Scientists' Support	7,322	(7,322)	
Travel expenses	-	85,992	
	30,739		105,341
DEFICIT OF INCOME OVER EXPENDITURE	(30,739)		(105,341)
Reconciliation of movements			
Balance at 1 January 2009	119,304		34,468
Transfers from other Funds:			
Acta Crystallographica Account	200,000	200,000	200,000
Deficit of income over expenditure	(30,739)		(105,341)
Fluctuations in rates of exchange	6,903		(9,823)
Balance at 31 December 2009	295,468		119,304