

**INTERNATIONAL UNION OF
CRYSTALLOGRAPHY**

Detailed Fund Accounts

31 December 2010

ADDITIONAL INFORMATION

Additional Information	15
Fund accounts summary	16
General fund account	17
President's fund account	19
Journals Fund	20
International Tables account	22
Publications and journals development fund account	24
Research and education fund account	25
Ewald fund account	26
Newsletter fund account	27
General assembly and congress fund	28

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 auditor's report thereon.

FUND ACCOUNTS SUMMARY
Year ended 31 December 2010

	Swiss Francs					
	As at 1 January 2010	Transfers between funds	2010 (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 2010
General Fund	(1,475,540)	-	(303,856)	198,698	70,866	(1,756,091)
President's Fund	106,534	25,000	(16,738)	-	(5,146)	109,650
Journals Fund	3,440,171	(410,000)	1,132,016	-	(186,597)	3,975,590
International Tables	(465,765)	-	25,261	-	19,748	(420,756)
Publications and Journals Development Fund	923,768	75,000	15,776	-	(45,484)	969,060
Research and Education Fund	974,874	160,000	(142,468)	-	(44,491)	947,915
Ewald Fund	528,313	-	-	-	(23,685)	504,628
Newsletter Fund	51,173	50,000	(91,310)	-	(442)	9,421
General Assembly and Congress	295,468	100,000	(61,176)	-	(14,987)	319,305
	<u>4,378,996</u>	<u>-</u>	<u>557,505</u>	<u>198,698</u>	<u>(230,218)</u>	<u>4,658,722</u>
					<u>(246,259)</u>	

GENERAL FUND ACCOUNT
Year ended 31 December 2010

	Note	Swiss Francs 2010	2009
Income			
Subscriptions from adhering Bodies		153,000	158,046
Income from investments	7	88,162	89,373
Interest on bank accounts		971	2,064
Amounts charged to the following journals and publications:			
Acta Crystallographica	153,014	148,822	
Journal of Applied Crystallography	17,635	17,467	
Journal of Synchrotron Radiation	11,169	13,231	
		<u>181,818</u>	<u>179,520</u>
TOTAL INCOME		<u>423,951</u>	<u>429,003</u>
Expenditure			
Subscriptions to ICSU and ICSU bodies		11,400	11,167
Administrative expenses:			
General Secretary and Treasurer:			
Honorarium to Treasurer	9,544	10,537	
Audit and accountancy charges	59,186	66,097	
Legal and professional fees	7,538	7,649	
Travelling expenses	5,279	18,051	
Bank charges	2,569	2,113	
Executive Secretary's office:			
Salaries and expenses	305,507	300,892	
Depreciation of computer and office equipment	1,659	2,718	
		<u>391,282</u>	<u>408,057</u>
Net expense/(income) from book sales	246	(560)	
Programming and development costs	207,539	185,560	
Promotion	36,907	36,024	
Meeting of the Executive Committee	63,030	56,974	
Finance Committee expenses	14,864	14,155	
Travel expenses of IUCr Representatives on other bodies	16,922	14,656	
Sponsorship of meetings	4,479	11,611	
IUCr/FIZ agreement	(18,862)	(18,745)	
		<u>325,125</u>	<u>299,675</u>
TOTAL EXPENDITURE		<u>727,807</u>	<u>718,899</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u>(303,856)</u>	<u>(289,896)</u>

GENERAL FUND ACCOUNT (continued)
Year ended 31 December 2010

	Note	Swiss Francs 2010	2009
Reconciliation of Movements			
Balance at 1 January 2010		(1,475,540)	(1,863,590)
Deficit of income over expenditure	(303,856)	(289,896)	
Movement in market value of investments in the year	5	198,698	
		(105,158)	349,856
Fluctuations in rates of exchange		(175,393)	38,195
Balance at 31 December 2010		<u>(1,756,091)</u>	<u>(1,475,540)</u>

PRESIDENT'S FUND ACCOUNT
Year ended 31 December 2010

	Note	Swiss Francs 2010	2009
Income			
Investment income	7	<u>-</u>	<u>-</u>
Expenditure			
Grants		<u>(16,738)</u>	<u>(17,196)</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u>(16,738)</u>	<u>(17,196)</u>
Reconciliation of movements			
Balance at 1 January 2010		106,534	96,241
Transfers from other Funds: Journal of Applied Crystallography		25,000	25,000
Deficit of income over expenditure		(16,738)	(17,196)
Fluctuations in rates of exchange		<u>(5,146)</u>	<u>2,489</u>
Balance at 31 December 2010		<u>109,650</u>	<u>106,534</u>

JOURNALS FUND
Year ended 31 December 2010

	Swiss Francs		
	2010	2009	
Income			
Subscriptions & sale of back numbers and single copies	4,017,917	4,370,738	
Royalties and copyright fees	49,575	40,464	
Advertising income	4,553	3,203	
Special issue income	43,086	19,031	
Pay per view and secondary services (net)	28,325	35,419	
	<u>4,143,456</u>	<u>4,468,855</u>	
<u>Less</u> Publisher's commission on sales	<u>(466,500)</u>	<u>(495,791)</u>	
	3,676,956	3,973,064	
Income from advertisements (net)	4,463	7,172	
Income from copyrights	1,814	2,107	
Income from facility information pages	45,088	36,652	
Recharge for special issue	(20,475)	7,738	
	<u>3,707,846</u>	<u>4,026,733</u>	
Expenditure			
Publication expenses:			
Production	122,022	83,367	
Net profit on reprints	(14,087)	(25,010)	
Special issue costs	22,612	31,886	
Distribution cost	13,554	12,609	
Bad debts	(3,170)	5,638	
	<u>140,911</u>	<u>108,490</u>	
Editorial expenses:			
Editorial honoraria	287,649	299,157	
Secretarial assistance	13,646	17,190	
Postage, travel and sundries	24,396	15,563	
Technical Editing:			
Salaries and expenses	1,325,614	1,401,448	
Computer expenses	45,953	69,099	
Subscription administration	107,953	109,884	
Promotion	110,888	108,235	
Depreciation of computer and office equipment	38,888	37,917	
	<u>1,954,987</u>	<u>2,058,493</u>	
Programming and development	301,114	333,353	
Administration expenses recharged from General Fund	181,818	179,520	
	<u>2,578,830</u>	<u>2,679,856</u>	
TOTAL EXPENDITURE	<u>2,578,830</u>	<u>2,679,856</u>	
SURPLUS OF INCOME OVER EXPENDITURE	<u>1,132,016</u>	<u>1,346,877</u>	

JOURNALS FUND (continued)
Year ended 31 December 2010

	Swiss Francs 2010	2009
Reconciliation of Movements		
Balance at 1 January 2010	3,440,171	2,592,932
Transfers to other Funds:		
Publications and Journals Development Fund	(75,000)	(120,000)
Research and Education Fund	(160,000)	(160,000)
General Assembly and Congress Fund	(100,000)	(200,000)
Newsletter Fund	(50,000)	(50,000)
President's Fund	(25,000)	(25,000)
Ewald Fund	-	(25,000)
	<u>(410,000)</u>	<u>(580,000)</u>
Surplus of income over expenditure	1,132,016	1,346,877
Fluctuations in rates of exchange	<u>(186,597)</u>	<u>80,362</u>
Balance at 31 December 2010	<u><u>3,975,590</u></u>	<u><u>3,440,171</u></u>

INTERNATIONAL TABLES ACCOUNT

Year ended 31 December 2010

	Swiss Francs	
	2010	2009
Income		
Sales of copies		
Volume A	30,830	32,532
Volume A1	63,250	8,083
Volume B	15,826	17,335
Volume C	14,437	14,111
Volume D	10,928	6,745
Volume E	26,935	4,159
Volume F	14,194	9,011
Volume G	7,540	4,484
Online only complete set	90,072	20,546
Teaching Edition of Volume A	3,613	4,758
Complete printed set	-	(1,404)
	<u>277,625</u>	<u>120,360</u>
Less Publisher's commission on sales	(68,842)	(31,334)
TOTAL INCOME	<u>208,783</u>	<u>89,026</u>
Expenditure		
Publication expenses:		
Production Volume A	7,539	38,649
Production Volume A1	12,877	5,770
Production Volume B	4,344	3,260
Production Volume C	3,882	2,842
Production Volume D	31,275	10,105
Production Volume E	1,979	1,814
Production Volume F	2,774	2,572
Production Volume G	(13,517)	31,563
Production Teaching Edition Volume A	3,649	590
	<u>54,802</u>	<u>97,165</u>
Editorial expenses:		
Editorial honoraria	9,749	(868)
Technical Editing	79,378	103,122
	<u>89,127</u>	<u>102,254</u>
Programming and development	21,139	22,093
Promotion	18,454	18,012
	<u>183,522</u>	<u>239,524</u>
TOTAL EXPENDITURE	<u>183,522</u>	<u>239,524</u>
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE	<u>25,261</u>	<u>(150,498)</u>

INTERNATIONAL TABLES ACCOUNT (continued)
Year ended 31 December 2010

	Swiss Francs 2010	Swiss Francs 2009
Reconciliation:		
Balance at 1 January 2010	(465,765)	(304,387)
Surplus/(deficit) of income over expenditure	25,261	(150,498)
Fluctuations in rates of exchange	19,748	(10,880)
Balance at 31 December 2010	<u>(420,756)</u>	<u>(465,765)</u>

PUBLICATIONS AND JOURNALS DEVELOPMENT FUND ACCOUNT
Year ended 31 December 2010

	Swiss Francs	2009
	2010	
Income		
STAR/CIF income	13,113	12,709
	<u>13,113</u>	<u>12,709</u>
Expenditure		
Computer Expenses:		
Programming and development	529,792	541,006
Recharged to other funds	<u>(529,792)</u>	<u>(541,006)</u>
	-	-
Electronic publishing committee/section editors meeting	3,576	3,270
Special issue (surplus)/deficit from other funds	(20,893)	7,706
Archiving	-	13,250
STAR/CIF	8,667	21,302
Promotion	166,249	162,270
Promotion recharged to other funds	<u>(166,249)</u>	<u>(162,270)</u>
Web input	656	770
Journal subscription subsidies	4,397	30,390
Depreciation	<u>934</u>	<u>934</u>
TOTAL EXPENDITURE	<u>(2,663)</u>	<u>77,622</u>
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE	<u>15,776</u>	<u>(64,913)</u>
Reconciliation of Movements		
Balance at 1 January 2010	923,768	847,102
Transfers from other Funds:		
Acta Crystallographica	75,000	120,000
Surplus/(deficit) of income over expenditure	15,776	(64,913)
Fluctuations in rates of exchange	<u>(45,484)</u>	<u>21,579</u>
Balance at 31 December 2010	<u>969,060</u>	<u>923,768</u>

RESEARCH AND EDUCATION FUND ACCOUNT
Year ended 31 December 2010

	Note	Swiss Francs 2010	2009
Income			
Investment income	7	-	-
Expenditure			
Young Scientists' Support	126,513	146,902	
Visiting professorship programme	5,048	4,862	
Africa PHD Support	10,907	11,753	
TOTAL EXPENDITURE		<u>142,468</u>	<u>163,517</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u>(142,468)</u>	<u>(163,517)</u>
Reconciliation of movements			
Balance at 1 January 2010		974,874	955,618
Transfers from other Funds: Acta Crystallographica		160,000	160,000
Deficit of income over expenditure		(142,468)	(163,517)
Fluctuations in rates of exchange		<u>(44,491)</u>	<u>22,773</u>
Balance at 31 December 2010		<u>947,915</u>	<u>974,874</u>

EWALD FUND ACCOUNT
Year ended 31 December 2010

	Note	Swiss Francs 2010	2009
Income			
Investment income	7	-	-
		<u> </u>	<u> </u>
Expenditure			
Ewald prize		-	-
		<u> </u>	<u> </u>
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE			
		<u> </u>	<u> </u>
Reconciliation of movements			
Balance at 1 January 2010		528,313	490,972
Transfer from other Funds:			
Journal of Applied Crystallography		-	-
Acta Crystallographica		-	25,000
Deficit of income over expenditure		-	-
Fluctuations in rates of exchange		<u>(23,685)</u>	<u>12,341</u>
Balance at 31 December 2010		<u>504,628</u>	<u>528,313</u>

NEWSLETTER FUND ACCOUNT
Year ended 31 December 2010

	Swiss Francs 2010	2009
Income		
Income from advertisements	147,176	146,683
Expenditure		
Editorial Honoraria	3,206	2,927
Editorial Expenses	121,501	120,457
Newsletter printing and distribution	113,779	112,630
TOTAL EXPENDITURE	238,486	236,014
DEFICIT OF INCOME OVER EXPENDITURE	(91,310)	(89,331)
Reconciliation of Movements		
Balance at 1 January 2010	51,173	89,309
Transfers from other Funds:		
Journal of Applied Crystallography	50,000	50,000
	50,000	50,000
Deficit of income over expenditure	(91,310)	(89,331)
Fluctuation in rates of exchange	(442)	1,195
Balance at 31 December 2010	9,421	51,173

GENERAL ASSEMBLY AND CONGRESS FUND
Year ended 31 December 2010

	Swiss Francs	
	2010	2009
Income		
Investment income	-	-
	<u> </u>	<u> </u>
Expenditure		
Programme committee meeting	47,855	-
Sponsorship of meeting	-	23,417
Young Scientists' Support	-	7,322
Congress expenses	3,134	-
Travel expenses	10,186	-
	<u> </u>	<u> </u>
	61,175	30,739
	<u> </u>	<u> </u>
DEFICIT OF INCOME OVER EXPENDITURE	(61,175)	(30,739)
	<u> </u>	<u> </u>
Reconciliation of movements		
Balance at 1 January 2010	295,468	119,304
Transfers from other Funds:		
Acta Crystallographica Account	100,000	200,000
	<u> </u>	<u> </u>
	100,000	200,000
Deficit of income over expenditure	(61,175)	(30,739)
Fluctuations in rates of exchange	(14,987)	6,903
	<u> </u>	<u> </u>
Balance at 31 December 2010	319,305	295,468
	<u> </u>	<u> </u>