

**INTERNATIONAL UNION OF  
CRYSTALLOGRAPHY**

**Detailed Fund Accounts**

**Year ended 31 December 2011**

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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 auditor's report thereon.

# INTERNATIONAL UNION OF CRYSTALLOGRAPHY

## FUND ACCOUNTS SUMMARY Year ended 31 December 2011

	Swiss Francs					
	2011					
	(Deficit)/					
	surplus of					
	Decrease in					
	market					
	value of					
	investments					
	Fluctuations in exchange					
	rates (note 2)					
	Trading Investments					
	As at 1 January 2011	Transfers between funds	income over expenditure for the year	Decrease in market value of investments	Fluctuations in exchange rates (note 2) Trading Investments	Balance at 31 December 2011
General Fund	(1,756,091)	-	(297,548)	(53,250)	12,741 (14,608)	(2,108,756)
President's Fund	109,650	-	(38,277)	-	(432)	70,941
Journals Fund	3,975,590	(325,000)	900,129	-	(27,520)	4,523,199
International Tables	(420,756)	-	(67,737)	-	2,954	(485,539)
Publications and Journals Development Fund	969,060	25,000	1,625	-	(6,021)	989,664
Research and Education Fund	947,915	150,000	(135,721)	-	(5,819)	956,375
Ewald Fund	504,628	50,000	(35,392)	-	(3,140)	516,096
Newsletter Fund	9,421	-	(60,073)	-	306	(50,346)
General Assembly and Congress	319,305	100,000	(127,052)	-	(1,767)	290,486
	<u>4,658,722</u>	<u>-</u>	<u>139,954</u>	<u>(53,250)</u>	<u>(28,698)</u> <u>(14,608)</u>	<u>4,702,120</u>

# INTERNATIONAL UNION OF CRYSTALLOGRAPHY

## GENERAL FUND ACCOUNT Year ended 31 December 2011

	Note	Swiss Francs	
		2011	2010
<b>Income</b>			
Subscriptions from adhering Bodies		164,000	153,000
Income from investments	7	73,673	88,162
Interest on bank accounts		1,124	971
Amounts charged to the following journals and publications:			
Acta Crystallographica	139,826	153,014	
Journal of Applied Crystallography	17,589	17,635	
Journal of Synchrotron Radiation	13,363	11,169	
		<u>170,778</u>	<u>181,818</u>
<b>TOTAL INCOME</b>		<u>409,575</u>	<u>423,951</u>
<b>Expenditure</b>			
Subscriptions to ICSU and ICSU bodies		14,219	11,400
Administrative expenses:			
General Secretary and Treasurer:			
Honorarium to Treasurer	9,614	9,544	
Audit and accountancy charges	56,575	59,186	
Legal and professional fees	7,975	7,538	
Travelling expenses	14,860	5,279	
Bank charges	2,274	2,569	
Executive Secretary's office:			
Salaries and expenses	289,389	305,507	
Depreciation of computer and office equipment	9,385	1,659	
		<u>390,072</u>	<u>391,282</u>
Net (income)/expense from book sales	(1,106)	246	
Programming and development costs	189,812	207,539	
Promotion	32,704	36,907	
Meeting of the Executive Committee	72,446	63,030	
Finance Committee expenses	9,617	14,864	
Travel expenses of IUCr Representatives on other bodies	7,205	16,922	
Sponsorship of meetings	7,611	4,479	
IUCr/FIZ agreement	(15,457)	(18,862)	
		<u>302,832</u>	<u>325,125</u>
<b>TOTAL EXPENDITURE</b>		<u>707,123</u>	<u>727,807</u>
<b>DEFICIT OF INCOME OVER EXPENDITURE</b>		<u>(297,548)</u>	<u>(303,856)</u>

# INTERNATIONAL UNION OF CRYSTALLOGRAPHY

## GENERAL FUND ACCOUNT (continued) Year ended 31 December 2011

	Note	Swiss Francs 2011	2010
<b>Reconciliation of Movements</b>			
Balance at 1 January 2011		(1,756,091)	(1,475,540)
Deficit of income over expenditure	(297,548)	(303,856)	
Movement in market value of investments in the year	5	<u>(53,250)</u>	<u>198,698</u>
		(350,798)	(105,158)
Fluctuations in rates of exchange		<u>(1,867)</u>	<u>(175,393)</u>
Balance at 31 December 2011		<u><u>(2,108,756)</u></u>	<u><u>(1,756,091)</u></u>

**PRESIDENT'S FUND ACCOUNT**  
**Year ended 31 December 2011**

	Note	Swiss Francs 2011	2010
<b>Income</b>			
Investment income	7	<u>-</u>	<u>-</u>
<b>Expenditure</b>			
Grants		<u>(38,277)</u>	<u>(16,738)</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u><u>(38,277)</u></u>	<u><u>(16,738)</u></u>
<b>Reconciliation of movements</b>			
Balance at 1 January 2011		109,650	106,534
Transfers from other Funds:			
Journals fund		-	25,000
Deficit of income over expenditure		(38,277)	(16,738)
Fluctuations in rates of exchange		<u>(432)</u>	<u>(5,146)</u>
Balance at 31 December 2011		<u><u>70,941</u></u>	<u><u>109,650</u></u>

# INTERNATIONAL UNION OF CRYSTALLOGRAPHY

## JOURNALS FUND Year ended 31 December 2011

		Swiss Francs 2011	2010
<b>Income</b>			
Subscriptions & sale of back numbers and single copies	3,511,497	4,017,917	
Royalties and copyright fees	32,758	49,575	
Advertising income	642	4,553	
Special issue income	16,612	43,086	
Pay per view and secondary services (net)	19,763	31,325	
	<hr/> 3,581,272	<hr/> 4,146,456	
<u>Less</u> Publisher's commission on sales	(405,114)	(466,500)	
	<hr/> 3,176,158	<hr/>	3,676,956
Income from advertisements (net)		3,075	4,463
Income from copyrights		1,759	1,814
Income from facility information pages		48,485	45,088
Recharge for special issue		(6,472)	(20,475)
		<hr/>	<hr/>
TOTAL INCOME		<hr/> 3,223,005	<hr/> 3,707,846
<b>Expenditure</b>			
Publication expenses:			
Production	113,954	122,022	
Net profit on reprints	(11,984)	(14,087)	
Special issue costs	10,140	22,612	
Distribution cost	291	13,554	
Bad debts	7,498	(3,170)	
	<hr/>	<hr/>	
		119,899	140,911
Editorial expenses:			
Editorial honoraria	252,956	287,649	
Secretarial assistance	2,965	13,646	
Postage, travel and sundries	14,928	24,396	
Technical Editing:			
Salaries and expenses	1,262,406	1,325,614	
Computer expenses	7,620	45,953	
Subscription administration	104,225	107,953	
Promotion	98,257	110,888	
Depreciation of computer and office equipment	26,177	38,888	
	<hr/>	<hr/>	
		1,769,534	1,954,987
Programming and development		262,665	301,114
Administration expenses recharged from General Fund		170,778	181,818
		<hr/>	<hr/>
TOTAL EXPENDITURE		<hr/> 2,322,876	<hr/> 2,578,830
SURPLUS OF INCOME OVER EXPENDITURE		<hr/> 900,129	<hr/> 1,132,016



**JOURNALS FUND (continued)**  
**Year ended 31 December 2011**

	Swiss Francs 2011	2010
<b>Reconciliation of Movements</b>		
Balance at 1 January 2011	3,975,590	3,440,171
Transfers to other Funds:		
Publications and Journals Development Fund	(25,000)	(75,000)
Research and Education Fund	(150,000)	(160,000)
General Assembly and Congress Fund	(100,000)	(100,000)
Newsletter Fund	-	(50,000)
President's Fund	-	(25,000)
Ewald Fund	(50,000)	-
	<u>(325,000)</u>	<u>(410,000)</u>
Surplus of income over expenditure	900,129	1,132,016
Fluctuations in rates of exchange	<u>(27,520)</u>	<u>(186,597)</u>
Balance at 31 December 2011	<u><u>4,523,199</u></u>	<u><u>3,975,590</u></u>

**INTERNATIONAL TABLES ACCOUNT**  
**Year ended 31 December 2011**

		Swiss Francs 2011	2010
<b>Income</b>			
Sales of copies			
Volume A	20,658	30,830	
Volume A1	(13,925)	63,250	
Volume B	9,270	15,826	
Volume C	9,896	14,437	
Volume D	6,948	10,928	
Volume E	9,728	26,935	
Volume F	7,633	14,194	
Volume G	6,152	7,540	
Online only complete set	66,803	90,072	
Teaching Edition of Volume A	1,088	3,613	
	<hr/>	<hr/>	
	124,251	277,625	
<u>Less</u> Publisher's commission on sales	(31,338)	(68,842)	
	<hr/>	<hr/>	
<b>TOTAL INCOME</b>		<b>92,913</b>	<b>208,783</b>
<hr/>			
<b>Expenditure</b>			
Publication expenses:			
Production Volume A	10,587	7,539	
Production Volume A1	(2,464)	12,877	
Production Volume B	2,157	4,344	
Production Volume C	3,209	3,882	
Production Volume D	9,913	31,275	
Production Volume E	557	1,979	
Production Volume F	1,985	2,774	
Production Volume G	11,239	(13,517)	
Production Teaching Edition Volume A	-	3,649	
	<hr/>	<hr/>	
		37,183	54,802
Editorial expenses:			
Editorial honoraria	11,579	9,749	
Technical Editing	76,863	79,378	
	<hr/>	<hr/>	
		88,442	89,127
Programming and development		18,673	21,139
Promotion		16,352	18,454
		<hr/>	<hr/>
<b>TOTAL EXPENDITURE</b>		<b>160,650</b>	<b>183,522</b>
<hr/>			
<b>(DEFICIT)/ SURPLUS OF INCOME OVER EXPENDITURE</b>		<b>(67,737)</b>	<b>25,261</b>
		<hr/>	<hr/>

**INTERNATIONAL TABLES ACCOUNT (continued)**  
**Year ended 31 December 2011**

	Swiss Francs 2011	Swiss Francs 2010
<b>Reconciliation:</b>		
Balance at 1 January 2011	(420,756)	(465,765)
(Deficit)/surplus of income over expenditure	(67,737)	25,261
Fluctuations in rates of exchange	2,954	19,748
Balance at 31 December 2011	<u>(485,539)</u>	<u>(420,756)</u>

# INTERNATIONAL UNION OF CRYSTALLOGRAPHY

## PUBLICATIONS AND JOURNALS DEVELOPMENT FUND ACCOUNT Year ended 31 December 2011

	Swiss Francs 2011	2010
<b>Income</b>		
STAR/CIF income	15,087	13,113
	<u>15,087</u>	<u>13,113</u>
<b>Expenditure</b>		
Computer Expenses:		
Programming and development	471,150	529,792
Recharged to other funds	(471,150)	(529,792)
	<u>-</u>	<u>-</u>
Electronic publishing committee/section editors meeting	14,613	3,576
Special issue (surplus)/deficit from other funds	(7,520)	(20,893)
Archiving	399	-
STAR/CIF	-	8,667
Promotion	147,313	166,249
Promotion recharged to other funds	(147,313)	(166,249)
Web input	515	656
Journal subscription subsidies	4,521	4,397
Depreciation	934	934
	<u>-</u>	<u>-</u>
TOTAL EXPENDITURE	<u>13,462</u>	<u>(2,663)</u>
SURPLUS OF INCOME OVER EXPENDITURE	<u>1,625</u>	<u>15,776</u>
<b>Reconciliation of Movements</b>		
Balance at 1 January 2011	969,060	923,768
Transfers from other Funds:		
Journals fund	25,000	75,000
Surplus of income over expenditure	1,625	15,776
Fluctuations in rates of exchange	(6,021)	(45,484)
Balance at 31 December 2011	<u>989,664</u>	<u>969,060</u>

# INTERNATIONAL UNION OF CRYSTALLOGRAPHY

## RESEARCH AND EDUCATION FUND ACCOUNT Year ended 31 December 2011

	Note	Swiss Francs 2011	2010
<b>Income</b>			
Investment income	7	-	-
<b>Expenditure</b>			
Young Scientists' Support	123,179	126,513	
Visiting professorship programme	12,542	5,048	
Africa PHD Support	-	10,907	
TOTAL EXPENDITURE		135,721	142,468
DEFICIT OF INCOME OVER EXPENDITURE		(135,721)	(142,468)
<b>Reconciliation of movements</b>			
Balance at 1 January 2011		947,915	974,874
Transfers from other Funds: Journals fund		150,000	160,000
Deficit of income over expenditure		(135,721)	(142,468)
Fluctuations in rates of exchange		(5,819)	(44,491)
Balance at 31 December 2011		956,375	947,915

**EWALD FUND ACCOUNT**  
**Year ended 31 December 2011**

	Note	Swiss Francs 2011	2010
<b>Income</b>			
Investment income	7	-	-
<b>Expenditure</b>			
Ewald prize		35,392	-
DEFICIT OF INCOME OVER EXPENDITURE		(35,392)	-
<b>Reconciliation of movements</b>			
Balance at 1 January 2011		504,628	528,313
Transfer from other Funds:			
Journals fund		50,000	-
Deficit of income over expenditure		(35,392)	-
Fluctuations in rates of exchange		(3,140)	(23,685)
Balance at 31 December 2011		516,096	504,628

# INTERNATIONAL UNION OF CRYSTALLOGRAPHY

## NEWSLETTER FUND ACCOUNT Year ended 31 December 2011

	Swiss Francs 2011	2010
<b>Income</b>		
Income from advertisements	118,900	147,176
<b>Expenditure</b>		
Editorial Honoraria	2,882	3,206
Editorial Expenses	89,477	121,501
Newsletter printing and distribution	86,614	113,779
TOTAL EXPENDITURE	178,973	238,486
DEFICIT OF INCOME OVER EXPENDITURE	(60,073)	(91,310)
<b>Reconciliation of Movements</b>		
Balance at 1 January 2011	9,421	51,173
Transfers from other Funds: Journals fund	-	50,000
	-	50,000
Deficit of income over expenditure	(60,073)	(91,310)
Fluctuation in rates of exchange	306	(442)
Balance at 31 December 2011	(50,346)	9,421

# INTERNATIONAL UNION OF CRYSTALLOGRAPHY

## GENERAL ASSEMBLY AND CONGRESS FUND Year ended 31 December 2011

		Swiss Francs 2011	2010
<b>Income</b>			
Investment income		-	-
<b>Expenditure</b>			
Programme committee meeting	-	47,855	
Congress expenses	77,499	3,134	
Travel expenses	49,553	10,186	
		<u>127,052</u>	<u>61,175</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u>(127,052)</u>	<u>(61,175)</u>
<b>Reconciliation of movements</b>			
Balance at 1 January 2011		319,305	295,468
Transfers from other Funds:			
Journals fund	100,000	100,000	100,000
		<u>100,000</u>	<u>100,000</u>
Deficit of income over expenditure		(127,052)	(61,175)
Fluctuations in rates of exchange		<u>(1,767)</u>	<u>(14,987)</u>
Balance at 31 December 2011		<u>290,486</u>	<u>319,305</u>