

**INTERNATIONAL UNION OF
CRYSTALLOGRAPHY**

Detailed Fund Accounts

Year ended 31 December 2013

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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 2013

	Swiss Francs						
	As at 1 January 2013	Transfers between funds	2013 (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 2013
					Trading	Investments	
General Fund	(2,462,640)	-	(314,822)	40,727	14,033	(65,187)	(2,787,889)
President's Fund	92,872	60,000	(18,572)	-	(689)	-	133,611
Journals Fund	5,004,474	(385,000)	659,194	-	(27,069)	-	5,251,599
International Tables	(513,389)	-	(38,057)	-	2,828	-	(548,618)
Publications and Journals Development Fund	1,006,838	25,000	(149,667)	-	(4,524)	-	877,647
Research and Education Fund	1,028,905	250,000	(452,436)	-	(4,238)	-	822,231
Ewald Fund	524,714	-	-	-	(2,691)	-	522,023
Newsletter Fund	42,360	50,000	(54,688)	-	(193)	-	37,479
General Assembly and Congress	338,144	-	(48,198)	-	(1,487)	-	288,459
	<u>5,062,278</u>	<u>-</u>	<u>(417,246)</u>	<u>40,727</u>	<u>(24,030)</u>	<u>(65,187)</u>	<u>4,596,542</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

GENERAL FUND ACCOUNT Year ended 31 December 2013

	Swiss Francs	
	2013	2012
Income		
Subscriptions from adhering Bodies	160,000	161,922
Income from investments	3,803	73,387
Interest on bank accounts	1,191	1,164
Profit on disposal	69,575	25,475
Amounts charged to the following journals and publications:		
Acta Crystallographica	105,122	128,797
Journal of Applied Crystallography	16,535	15,854
Journal of Synchrotron Radiation	9,047	12,100
	<u>130,704</u>	<u>156,751</u>
TOTAL INCOME	<u>365,273</u>	<u>418,699</u>
Expenditure		
Subscriptions to ICSU and ICSU bodies	6,273	3,901
Administrative expenses:		
General Secretary and Treasurer:		
Honorarium to Treasurer	6,820	7,683
Audit and accountancy charges	59,739	58,962
Legal and professional fees	2,512	5,297
Travelling expenses	16,674	13,203
Bank charges	8,322	6,879
Presidential secretarial	4,853	4,916
Executive Secretary's office:		
Salaries and expenses	274,537	265,221
Depreciation of computer and office equipment	16,825	9,353
	<u>390,282</u>	<u>371,514</u>
Net income from book sales	(2,741)	(2,575)
Programming and development costs	197,772	199,986
Promotion	28,930	32,332
Meeting of the Executive Committee	35,727	108,082
Finance Committee expenses	28,780	31,773
Travel expenses of IUCr Representatives on other bodies	8,219	10,603
Sponsorship of meetings	4,941	4,883
IUCr/FIZ agreement	(18,088)	(16,252)
	<u>283,540</u>	<u>368,832</u>
TOTAL EXPENDITURE	<u>680,095</u>	<u>744,247</u>
DEFICIT OF INCOME OVER EXPENDITURE	<u>(314,822)</u>	<u>(325,548)</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

GENERAL FUND ACCOUNT (continued) Year ended 31 December 2013

	Swiss Francs		
	2013		2012
Reconciliation of movements			
Balance at 1 January 2013	(2,462,640)		(2,108,756)
Deficit of income over expenditure	(314,822)		(325,548)
Movement in market value of investments in the year	<u>40,727</u>	<u>24,999</u>	<u>(300,549)</u>
	(274,095)		
Fluctuations in rates of exchange	<u>(51,154)</u>		<u>(53,335)</u>
Balance at 31 December 2013	<u><u>(2,787,889)</u></u>		<u><u>(2,462,640)</u></u>

PRESIDENT'S FUND ACCOUNT
Year ended 31 December 2013

	Swiss Francs 2013	2012
Income		
Investment income	-	-
Expenditure		
Grants	(18,572)	(29,594)
DEFICIT OF INCOME OVER EXPENDITURE	(18,572)	(29,594)
Reconciliation of movements		
Balance at 1 January 2013	92,872	70,941
Transfers from other Funds:		
Journals fund	60,000	50,000
Deficit of income over expenditure	(18,572)	(29,594)
Fluctuations in rates of exchange	(689)	1,525
Balance at 31 December 2013	133,611	92,872

JOURNALS FUND**Year ended 31 December 2013**

	Swiss Francs		
	2013		2012
Income			
Subscriptions & sale of back numbers and single copies	3,180,587	3,445,395	
Royalties and copyright fees	32,899	30,778	
Advertising income	6,776	27	
Special issue income	50,327	22,608	
Pay per view and secondary services (net)	3,267	20,807	
	<hr/>	<hr/>	
	3,273,856	3,519,615	
<u>Less</u> Publisher's commission on sales	<u>(387,161)</u>	<u>(402,144)</u>	
	2,886,695		3,117,471
Income from advertisements (net)	3,850		(1,134)
Income from copyrights	2,532		1,641
Income from facility information pages	15,120		22,760
(Recharge)/refund for special issue	(12,784)		11,968
	<hr/>	<hr/>	
TOTAL INCOME	2,895,413		3,152,706
	<hr/>		<hr/>
Expenditure			
Publication expenses:			
Production	146,517	92,978	
Net profit on reprints	(12,536)	(4,963)	
Special issue costs	37,544	34,576	
Bad debts	27,048	811	
	<hr/>	<hr/>	
	198,573		123,402
Editorial expenses:			
Editorial honoraria	224,441	212,504	
Secretarial assistance	12,816	10,781	
Postage, travel and sundries	25,704	15,538	
Technical editing:			
Salaries and expenses	1,226,333	1,305,419	
Computer expenses	16,037	17,174	
Subscription administration	106,868	108,212	
Promotion	75,959	97,141	
Depreciation of computer and office equipment	836	19,607	
	<hr/>	<hr/>	
	1,688,994		1,786,376
Programming and development	217,948		287,099
Administration expenses recharged from General Fund	130,704		156,751
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TOTAL EXPENDITURE	2,236,219		2,353,628
	<hr/>		<hr/>
SURPLUS OF INCOME OVER EXPENDITURE	659,194		799,078
	<hr/>		<hr/>

JOURNALS FUND (continued)
Year ended 31 December 2013

	Swiss Francs	
	2013	2012
Reconciliation of movements		
Balance at 1 January 2013	5,004,474	4,523,199
Transfers to other Funds:		
Publications and Journals Development Fund	(25,000)	(25,000)
Research and Education Fund	(250,000)	(250,000)
General Assembly and Congress Fund	-	(25,000)
Newsletter Fund	(50,000)	(50,000)
President's Fund	(60,000)	(50,000)
	<u>(385,000)</u>	<u>(400,000)</u>
Surplus of income over expenditure	659,194	799,078
Fluctuations in rates of exchange	<u>(27,069)</u>	<u>82,197</u>
Balance at 31 December 2013	<u><u>5,251,599</u></u>	<u><u>5,004,474</u></u>

INTERNATIONAL TABLES ACCOUNT
Year ended 31 December 2013

	Swiss Francs		2012
	2013		
Income			
Sales of copies			
Volume A	12,567		20,114
Volume A1	6,523		33,692
Volume B	4,077		1,588
Volume C	4,991		7,666
Volume D	3,654		3,500
Volume E	3,143		3,600
Volume F	5,177		5,696
Volume G	3,462		2,411
Online only complete set	110,778		84,807
Teaching Edition of Volume A	(199)		7,158
	<hr/>	<hr/>	
	154,173		170,232
<u>Less</u> Publisher's commission on sales	(38,878)		(41,945)
	<hr/>	<hr/>	
TOTAL INCOME	115,295		128,287
	<hr/>	<hr/>	
Expenditure			
Publication expenses:			
Production Volume A	22,981		14,285
Production Volume A1	1,864		3,248
Production Volume B	1,295		676
Production Volume C	2,393		842
Production Volume D	4,577		4,078
Production Volume E	426		(77)
Production Volume F	2,297		3,339
Production Volume G	4,517		2,734
Production Teaching Edition Volume A	-		451
	<hr/>	<hr/>	
	40,350		29,576
Editorial expenses:			
Editorial honoraria	15,015		1,303
Technical Editing	62,757		80,249
	<hr/>	<hr/>	
	77,772		81,552
Programming and development	20,699		20,410
Promotion	14,531		16,167
	<hr/>	<hr/>	
TOTAL EXPENDITURE	153,352		147,705
	<hr/>	<hr/>	
DEFICIT OF INCOME OVER EXPENDITURE	(38,057)		(19,418)
	<hr/>	<hr/>	

INTERNATIONAL TABLES ACCOUNT (continued)
Year ended 31 December 2013

	Swiss Francs 2013	Swiss Francs 2012
Reconciliation of movements		
Balance at 1 January 2013	(513,389)	(485,539)
Deficit of income over expenditure	(38,057)	(19,418)
Fluctuations in rates of exchange	2,828	(8,432)
Balance at 31 December 2013	<u>(548,618)</u>	<u>(513,389)</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

PUBLICATIONS AND JOURNALS DEVELOPMENT FUND ACCOUNT Year ended 31 December 2013

	Swiss Francs	
	2013	2012
Income		
STAR/CIF income	<u>17,555</u>	<u>6,845</u>
Expenditure		
Computer expenses:		
Programming and development	417,697	507,495
Recharged to other funds	<u>(417,697)</u>	<u>(507,495)</u>
	-	-
IUCrJ development	122,486	-
Electronic publishing committee/section editors meeting	13,650	7,422
Special issue (surplus)/deficit from other funds	(12,783)	11,977
Archiving	3,597	5,398
Promotion	119,420	145,639
Promotion recharged to other funds	(119,420)	(145,639)
Web input	501	692
Journal subscription subsidies	-	4,883
STAR/CIF	24,198	-
Depreciation	<u>15,573</u>	<u>836</u>
TOTAL EXPENDITURE	<u>167,222</u>	<u>31,208</u>
DEFICIT OF INCOME OVER EXPENDITURE	<u>(149,667)</u>	<u>(24,363)</u>
Reconciliation of movements		
Balance at 1 January 2013	1,006,838	989,664
Transfers from other Funds:		
Journals fund	25,000	25,000
Deficit of income over expenditure	(149,667)	(24,363)
Fluctuations in rates of exchange	<u>(4,524)</u>	<u>16,537</u>
Balance at 31 December 2013	<u>877,647</u>	<u>1,006,838</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

RESEARCH AND EDUCATION FUND ACCOUNT Year ended 31 December 2013

		Swiss Francs 2013	2012
Income			
Investment income		-	-
Expenditure			
Young Scientists' Support	155,924	154,249	
Visiting professorship programme	17,302	6,211	
Africa PHD Support	33,501	20,264	
Inter Regional Bursary	18,028	13,646	
International Year of Crystallography	227,681	-	
		<u>452,436</u>	<u>194,370</u>
TOTAL EXPENDITURE		<u>452,436</u>	<u>194,370</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u>(452,436)</u>	<u>(194,370)</u>
Reconciliation of movements			
Balance at 1 January 2013		1,028,905	956,375
Transfers from other Funds:			
Journals fund		250,000	250,000
Deficit of income over expenditure		(452,436)	(194,370)
Fluctuations in rates of exchange		<u>(4,238)</u>	<u>16,900</u>
Balance at 31 December 2013		<u>822,231</u>	<u>1,028,905</u>

EWALD FUND ACCOUNT
Year ended 31 December 2013

	Swiss Francs 2013	2012
Income		
Investment income	-	-
	<hr/>	<hr/>
Expenditure		
Ewald prize	-	-
	<hr/>	<hr/>
DEFICIT OF INCOME OVER EXPENDITURE	-	-
	<hr/> <hr/>	<hr/> <hr/>
Reconciliation of movements		
Balance at 1 January 2013	524,714	516,096
Deficit of income over expenditure	-	-
Fluctuations in rates of exchange	(2,691)	8,618
	<hr/>	<hr/>
Balance at 31 December 2013	522,023	524,714
	<hr/> <hr/>	<hr/> <hr/>

NEWSLETTER FUND ACCOUNT
Year ended 31 December 2013

	Swiss Francs 2013	2012
Income		
Income from advertisements	74,065	164,685
Expenditure		
Editorial honoraria	5,760	-
Editorial expenses	106,601	104,371
Newsletter printing and distribution	16,392	18,304
TOTAL EXPENDITURE	128,753	122,675
(DEFICIT)/SURPLUS OF INCOME OVER EXPENDITURE	(54,688)	42,010
Reconciliation of movements		
Balance at 1 January 2013	42,360	(50,346)
Transfers from other Funds: Journals fund	50,000	50,000
(Deficit)/surplus of income over expenditure	(54,688)	42,010
Fluctuation in rates of exchange	(193)	696
Balance at 31 December 2013	37,479	42,360

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

GENERAL ASSEMBLY AND CONGRESS FUND Year ended 31 December 2013

	Swiss Francs		
	2013		2012
Income			
Congress income	-		17,468
	<u> </u>		<u> </u>
Expenditure			
Programme committee meeting	48,198	-	
Travel expenses	-	364	
	<u> </u>	<u> </u>	<u> </u>
	48,198		364
(DEFICIT)/SURPLUS OF INCOME OVER EXPENDITURE	<u> </u>	<u> </u>	<u> </u>
	(48,198)		17,104
Reconciliation of movements			
Balance at 1 January 2013	338,144		290,486
Transfers from other Funds:			
Journals fund	-		25,000
(Deficit)/surplus of income over expenditure	(48,198)		17,104
Fluctuations in rates of exchange	<u> </u>	<u> </u>	<u> </u>
	(1,487)		5,554
Balance at 31 December 2013	<u> </u>	<u> </u>	<u> </u>
	288,459		338,144