

**INTERNATIONAL UNION OF  
CRYSTALLOGRAPHY**

**Detailed Fund Accounts**

**Year ended 31 December 2014**

**ADDITIONAL INFORMATION**

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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 2014**

	Swiss Francs						
	As at 1 January 2013	Transfers between funds	2014 (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 2014
					Trading	Investments	
<b>FUND ACCOUNTS</b>							
General Fund	(2,787,889)	-	(364,388)	95,044	(90,577)	213,401	(2,934,409)
President's Fund	133,611	40,000	(42,369)	-	3,888	-	135,130
Journals Fund	5,251,599	(540,000)	551,212	-	155,924	-	5,418,735
International Tables	(548,618)	-	(53,497)	-	(17,839)	-	(619,954)
Publications and Journals Development Fund	877,647	50,000	(201,471)	-	21,515	-	747,691
Research and Education Fund	822,231	400,000	(515,006)	-	20,953	-	728,178
Ewald Fund	522,023	50,000	(38,894)	-	15,795	-	548,924
Newsletter Fund	37,479	-	(32,551)	-	146	-	5,074
General Assembly and Congress	288,459	-	(26,060)	-	7,774	-	270,173
	<u>4,596,542</u>	<u>-</u>	<u>(723,024)</u>	<u>95,044</u>	<u>117,579</u>	<u>213,401</u>	<u>4,299,542</u>

**INTERNATIONAL UNION OF CRYSTALLOGRAPHY**

**GENERAL FUND ACCOUNT**  
**Year ended 31 December 2014**

	<b>Swiss Francs</b>	
	<b>2014</b>	<b>2013</b>
<b>Income</b>		
Subscriptions from adhering Bodies	161,014	160,000
Income from investments	31,810	3,803
Interest on bank accounts	1,146	1,191
Profit on disposal	64,190	69,575
Amounts charged to the following journals and publications:		
Acta Crystallographica	135,543	105,122
Journal of Applied Crystallography	28,033	16,535
Journal of Synchrotron Radiation	18,355	9,047
	<u>181,931</u>	<u>130,704</u>
<b>TOTAL INCOME</b>	<u>440,091</u>	<u>365,273</u>
<b>Expenditure</b>		
Subscriptions to ICSU and ICSU bodies	4,219	6,273
Business development	11,200	-
Administrative expenses:		
General Secretary and Treasurer:		
Honorarium to Treasurer	4,907	6,820
Audit and accountancy charges	45,487	59,739
Legal and professional fees	4,765	2,512
Travelling expenses	16,500	16,674
Bank charges	8,720	8,322
President's secretarial	4,605	4,853
Executive Secretary's office:		
Salaries and expenses	314,835	274,537
Depreciation of computer and office equipment	11,355	16,825
	<u>411,174</u>	<u>390,282</u>
Net income from book sales	(2,675)	(2,741)
Programming and development costs	191,444	197,772
Promotion	44,629	28,930
Meeting of the Executive Committee	120,200	35,727
Finance Committee expenses	27,639	28,780
Travel expenses of IUCr Representatives on other bodies	12,802	8,219
Sponsorship of meetings	2,018	4,941
IUCr/FIZ agreement	(18,171)	(18,088)
	<u>377,886</u>	<u>283,540</u>
<b>TOTAL EXPENDITURE</b>	<u>804,479</u>	<u>680,095</u>
<b>DEFICIT OF INCOME OVER EXPENDITURE</b>	<u>(364,388)</u>	<u>(314,822)</u>

**INTERNATIONAL UNION OF CRYSTALLOGRAPHY**

**GENERAL FUND ACCOUNT (continued)**  
**Year ended 31 December 2014**

	<b>Swiss Francs</b>		
	<b>2014</b>		<b>2013</b>
<b>Reconciliation of movements</b>			
Balance at 1 January 2014		(2,787,889)	(2,462,640)
Deficit of income over expenditure	(364,388)		(314,822)
Movement in market value of investments in the year	95,044	(269,344)	40,727
		<u>122,824</u>	<u>(274,095)</u>
Fluctuations in rates of exchange			(51,154)
Balance at 31 December 2014		<u>(2,934,409)</u>	<u>(2,787,889)</u>

**INTERNATIONAL UNION OF CRYSTALLOGRAPHY**

**PRESIDENT'S FUND ACCOUNT**  
**Year ended 31 December 2014**

	<b>Swiss Francs</b>	
	<b>2014</b>	<b>2013</b>
<b>Income</b>		
Investment income	-	-
	<u>          </u>	<u>          </u>
<b>Expenditure</b>		
Grants	(42,369)	(18,572)
	<u>          </u>	<u>          </u>
DEFICIT OF INCOME OVER EXPENDITURE	<u>(42,369)</u>	<u>(18,572)</u>
<b>Reconciliation of movements</b>		
Balance at 1 January 2014	133,611	92,872
Transfers from other Funds:		
Journal of Applied Crytsallography	40,000	60,000
Deficit of income over expenditure	(42,369)	(18,572)
Fluctuations in rates of exchange	<u>3,888</u>	<u>(689)</u>
Balance at 31 December 2014	<u>135,130</u>	<u>133,611</u>

**INTERNATIONAL UNION OF CRYSTALLOGRAPHY**

**JOURNALS FUND**

**Year ended 31 December 2014**

		<b>Swiss Francs</b>	
		<b>2014</b>	<b>2013</b>
<b>Income</b>			
Subscriptions & sale of back numbers and single copies	3,134,740	3,180,587	
Royalties and copyright fees	45,555	32,899	
Advertising income	-	6,776	
Special issue income	34,311	50,327	
Pay per view and secondary services (net)	10,053	3,267	
	<hr/>	<hr/>	
	3,224,659	3,273,856	
<u>Less</u> Publisher's commission on sales	(340,982)	(387,161)	
	<hr/>	<hr/>	
		2,883,677	2,886,695
Income from advertisements (net)		-	3,850
Income from copyrights		1,646	2,532
Income from facility information pages		43,982	15,120
(Recharge)/refund for special issue		-	(12,784)
		<hr/>	<hr/>
<b>TOTAL INCOME</b>		<b>2,929,305</b>	<b>2,895,413</b>
		<hr/>	<hr/>
<b>Expenditure</b>			
Publication expenses:			
Production	7,688	146,517	
Net profit on reprints	(10,668)	(12,536)	
Special issue costs	12,774	37,544	
Bad debts	1,484	27,048	
		<hr/>	
		11,278	198,573
Editorial expenses:			
Editorial honoraria	172,892	224,441	
Secretarial assistance	13,073	12,816	
Postage, travel and sundries	9,325	25,704	
Technical editing:			
Salaries and expenses	1,345,603	1,226,333	
Computer expenses	28,629	16,037	
Subscription administration	118,161	106,868	
Promotion	117,177	75,959	
Business development	80,641	-	
Depreciation of computer and office equipment	29,553	836	
	<hr/>	<hr/>	
		1,915,054	1,688,994
Programming and development		269,831	217,948
Administration expenses recharged from General Fund		181,930	130,704
		<hr/>	<hr/>
<b>TOTAL EXPENDITURE</b>		<b>2,378,093</b>	<b>2,236,219</b>
		<hr/>	<hr/>
<b>SURPLUS OF INCOME OVER EXPENDITURE</b>		<b>551,212</b>	<b>659,194</b>
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**INTERNATIONAL UNION OF CRYSTALLOGRAPHY**

**JOURNALS FUND (continued)**  
**Year ended 31 December 2014**

	<b>Swiss Francs</b>	
	<b>2014</b>	<b>2013</b>
<b>Reconciliation of movements</b>		
Balance at 1 January 2014	5,251,599	5,004,474
Transfers to other Funds:		
Publications and Journals Development Fund	(50,000)	(25,000)
Research and Education Fund	(400,000)	(250,000)
Ewald Fund	(50,000)	-
Newsletter Fund	-	(50,000)
President's Fund	(40,000)	(60,000)
	<u>(540,000)</u>	<u>(385,000)</u>
Surplus of income over expenditure	551,212	659,194
Fluctuations in rates of exchange	155,924	(27,069)
Balance at 31 December 2014	<u><u>5,418,735</u></u>	<u><u>5,251,599</u></u>

**INTERNATIONAL UNION OF CRYSTALLOGRAPHY**

**INTERNATIONAL TABLES ACCOUNT**  
**Year ended 31 December 2014**

	<b>Swiss Francs</b>		
	<b>2014</b>		<b>2013</b>
<b>Income</b>			
Sales of copies			
Volume A	8,917	12,567	
Volume A1	6,360	6,523	
Volume B	4,869	4,077	
Volume C	3,974	4,991	
Volume D	9,856	3,654	
Volume E	3,380	3,143	
Volume F	5,450	5,177	
Volume G	2,836	3,462	
Online only complete set	61,191	110,778	
Teaching Edition of Volume A	-	(199)	
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	106,883	154,173	
<u>Less</u> Publisher's commission on sales	(27,783)	(38,878)	
	<hr/>	<hr/>	
<b>TOTAL INCOME</b>	<b>79,100</b>		<b>115,295</b>
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<b>Expenditure</b>			
Publication expenses:			
Production Volume A	3,486	22,981	
Production Volume A1	283	1,864	
Production Volume B	197	1,295	
Production Volume C	363	2,393	
Production Volume D	695	4,577	
Production Volume E	65	426	
Production Volume F	349	2,297	
Production Volume G	686	4,517	
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		6,124	40,350
Editorial expenses:			
Editorial honoraria	8,746	15,015	
Technical Editing	67,605	62,757	
	<hr/>	<hr/>	
		76,351	77,772
Programming and development		17,626	20,699
Business development		10,080	-
Promotion		22,416	14,531
		<hr/>	<hr/>
<b>TOTAL EXPENDITURE</b>		<b>132,597</b>	<b>153,352</b>
		<hr/>	<hr/>
<b>(DEFICIT) OF INCOME OVER EXPENDITURE</b>		<b>(53,497)</b>	<b>(38,057)</b>
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# INTERNATIONAL UNION OF CRYSTALLOGRAPHY

## INTERNATIONAL TABLES ACCOUNT (continued) Year ended 31 December 2014

	Swiss Francs 2014	Swiss Francs 2013
<b>Reconciliation of movements</b>		
Balance at 1 January 2014	(548,618)	(513,389)
Deficit of income over expenditure	(53,497)	(38,057)
Fluctuations in rates of exchange	(17,839)	2,828
Balance at 31 December 2014	<u>(619,954)</u>	<u>(548,618)</u>

**INTERNATIONAL UNION OF CRYSTALLOGRAPHY**

**PUBLICATIONS AND JOURNALS DEVELOPMENT FUND ACCOUNT**  
**Year ended 31 December 2014**

	<b>Swiss Francs</b>	
	<b>2014</b>	<b>2013</b>
<b>Income</b>		
STAR/CIF income	-	17,555
	<hr/>	<hr/>
<b>Expenditure</b>		
Computer expenses:		
Programming and development	478,902	417,697
Recharged to other funds	(478,902)	(417,697)
	<hr/>	<hr/>
IUCrJ development	170,942	122,486
Electronic publishing committee/section editors meeting	14,593	13,650
Special issue (surplus)/deficit from other funds	4,228	(12,783)
Archiving	2,373	3,597
Promotion	183,863	119,420
Promotion recharged to other funds	(183,863)	(119,420)
Web input	804	501
STAR/CIF	7,695	24,198
Depreciation	836	15,573
Business development	112,001	-
Business development recharged to other funds	(112,001)	-
	<hr/>	<hr/>
TOTAL EXPENDITURE	201,471	167,222
	<hr/>	<hr/>
DEFICIT OF INCOME OVER EXPENDITURE	(201,471)	(149,667)
	<hr/> <hr/>	<hr/> <hr/>
<b>Reconciliation of movements</b>		
Balance at 1 January 2014	877,647	1,006,838
Transfers from other Funds:		
ACTA Crystallographica	50,000	25,000
Deficit of income over expenditure	(201,471)	(149,667)
Fluctuations in rates of exchange	21,515	(4,524)
	<hr/>	<hr/>
Balance at 31 December 2014	747,691	877,647
	<hr/> <hr/>	<hr/> <hr/>

**INTERNATIONAL UNION OF CRYSTALLOGRAPHY**

**RESEARCH AND EDUCATION FUND ACCOUNT**  
**Year ended 31 December 2014**

		<b>Swiss Francs</b>	
		<b>2014</b>	<b>2013</b>
<b>Income</b>			
Investment income		-	-
		<hr/>	<hr/>
<b>Expenditure</b>			
Young Scientists' Support	174,268	155,924	
Visiting professorship programme	22,115	17,302	
Africa Support	33,500	33,501	
Inter Regional Bursary	-	18,028	
Gjonnes Prize	5,723	-	
International Year of Crystallography (separate fund this year)	279,400	227,681	
	<hr/>	<hr/>	
TOTAL EXPENDITURE		515,006	452,436
		<hr/>	<hr/>
DEFICIT OF INCOME OVER EXPENDITURE		(515,006)	(452,436)
		<hr/>	<hr/>
<b>Reconciliation of movements</b>			
Balance at 1 January 2014		822,231	1,028,905
Transfers from other Funds:			
ACTA Crystallographica		400,000	250,000
Deficit of income over expenditure		(515,006)	(452,436)
Fluctuations in rates of exchange		20,953	(4,238)
		<hr/>	<hr/>
Balance at 31 December 2014		728,178	822,231
		<hr/>	<hr/>

**EWALD FUND ACCOUNT**  
**Year ended 31 December 2014**

**EWALD FUND ACCOUNT**  
**Year ended 31 December 2014**

	Swiss Francs 2014	2013
<b>Income</b>		
Investment income	-	-
	<u>          </u>	<u>          </u>
<b>Expenditure</b>		
Ewald prize	(38,894)	-
	<u>          </u>	<u>          </u>
DEFICIT OF INCOME OVER EXPENDITURE	<u>(38,894)</u>	<u>          </u>
<b>Reconciliation of movements</b>		
Balance at 1 January 2014	522,023	524,714
Deficit of income over expenditure	(38,894)	-
Transfers from other Funds: Journal of Applied Crystallography	50,000	-
Fluctuations in rates of exchange	<u>15,795</u>	<u>(2,691)</u>
Balance at 31 December 2014	<u>548,924</u>	<u>522,023</u>

**INTERNATIONAL UNION OF CRYSTALLOGRAPHY**

**NEWSLETTER FUND ACCOUNT**  
**Year ended 31 December 2014**

**NEWSLETTER FUND ACCOUNT**  
**Year ended 31 December 2014**

	<b>Swiss Francs</b>	
	<b>2014</b>	<b>2013</b>
<b>Income</b>		
Income from advertisements	84,387	74,065
	<hr/>	<hr/>
<b>Expenditure</b>		
Editorial honoraria	2,886	5,760
Editorial expenses	96,114	106,601
Newsletter printing and distribution	17,176	16,392
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<b>TOTAL EXPENDITURE</b>	<b>116,938</b>	<b>128,753</b>
	<hr/>	<hr/>
<b>(DEFICIT)/SURPLUS OF INCOME OVER EXPENDITURE</b>	<b>(32,551)</b>	<b>(54,688)</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>Reconciliation of movements</b>		
Balance at 1 January 2014	37,479	42,360
Transfers from other Funds: ACTA Crystallographica	-	50,000
Surplus/(deficit) of income over expenditure	(32,551)	(54,688)
Fluctuation in rates of exchange	146	(193)
	<hr/>	<hr/>
Balance at 31 December 2014	<b>5,074</b>	<b>37,479</b>
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**INTERNATIONAL UNION OF CRYSTALLOGRAPHY**

**GENERAL ASSEMBLY AND CONGRESS FUND**  
**Year ended 31 December 2014**

	<b>Swiss Francs</b>	
	<b>2014</b>	<b>2013</b>
<b>Income</b>		
Congress income	48,910	-
	<u>48,910</u>	<u>-</u>
<b>Expenditure</b>		
Programme committee meeting	-	48,198
Congress expenses	74,970	-
	<u>74,970</u>	<u>48,198</u>
 (DEFICIT)/SURPLUS OF INCOME OVER EXPENDITURE	 <u>(26,060)</u>	 <u>(48,198)</u>
<b>Reconciliation of movements</b>		
Balance at 1 January 2014	288,459	338,144
Transfers from other Funds:		
Journals fund	-	-
(Deficit)/surplus of income over expenditure	(26,060)	(48,198)
Fluctuations in rates of exchange	7,774	(1,487)
Balance at 31 December 2014	<u>270,173</u>	<u>288,459</u>