

**INTERNATIONAL UNION OF  
CRYSTALLOGRAPHY**

**Detailed Fund Accounts**

**Year ended 31 December 2015**

**ADDITIONAL INFORMATION**

<b>Additional Information</b>	<b>18</b>
<b>Fund accounts summary</b>	<b>19</b>
<b>General fund account</b>	<b>20</b>
<b>President's fund account</b>	<b>22</b>
<b>Acta Crystallographica account</b>	<b>23</b>
<b>Journal of Applied Crystallography account</b>	<b>25</b>
<b>International Tables account</b>	<b>27</b>
<b>Publications and journals development fund account</b>	<b>29</b>
<b>Research and education fund account</b>	<b>30</b>
<b>Ewald fund account</b>	<b>31</b>
<b>Newsletter fund account</b>	<b>32</b>
<b>Journal of synchrotron radiation account</b>	<b>33</b>
<b>General assembly and congress fund</b>	<b>35</b>
<b>Outreach and education fund account</b>	<b>36</b>

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 2015

Swiss Francs							
	As at 1 January 2015	Transfers between funds	2015 (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 2015
					Trading	Investments	
<b>FUND ACCOUNTS</b>							
General Fund	(2,934,409)	(11,656)	(351,933)	(86,731)	(11,760)	(17,692)	(3,414,181)
President's Fund	135,130	20,000	(6,147)	-	518	-	149,501
Acta Crystallographica	4,598,272	(400,000)	424,397	-	16,061	-	4,638,730
Journal of Applied Crystallography	798,577	(20,000)	9,964	-	2,740	-	791,281
International Tables	(619,954)	-	(103,403)	-	(2,513)	-	(725,870)
Publications and Journals Development Fund	747,691	200,000	(219,540)	-	2,530	-	730,681
Research and Education Fund	728,178	200,000	(383,281)	-	1,893	-	546,790
Ewald Fund	548,924	-	-	-	1,907	-	550,831
Newsletter Fund	5,074	-	(40,005)	-	(121)	-	(35,052)
Journal of Synchrotron Radiation	21,886	-	10,974	-	114	-	32,974
General Assembly and Congress	270,173	-	(19,196)	-	872	-	251,849
Outreach and education	-	11,656	57,776	-	241	-	69,673
	<u>4,299,542</u>	<u>-</u>	<u>(620,394)</u>	<u>(86,731)</u>	<u>12,482</u>	<u>(17,692)</u>	<u>3,587,207</u>

# INTERNATIONAL UNION OF CRYSTALLOGRAPHY

## GENERAL FUND ACCOUNT Year ended 31 December 2015

	Swiss Francs		
	2015		2014
<b>Income</b>			
Subscriptions from adhering Bodies	169,706		161,014
Income from investments	13,667		31,810
Interest on bank accounts	483		1,146
(Loss)/profit on disposal	(1,745)		64,190
Amounts charged to the following journals and publications:			
Acta Crystallographica	120,610	135,543	
Journal of Applied Crystallography	26,085	28,033	
Journal of Synchrotron Radiation	19,908	18,355	
	<u>166,603</u>		<u>181,931</u>
<b>TOTAL INCOME</b>	<u>348,714</u>		<u>440,091</u>
<b>Expenditure</b>			
Subscriptions to ICSU and ICSU bodies	4,787		4,219
Business development	18,402		11,200
Administrative expenses:			
General Secretary and Treasurer:			
Honorarium to Treasurer	5,946	4,907	
Audit and accountancy charges	46,440	45,487	
Legal and professional fees	1,291	4,765	
Travelling expenses	6,495	16,500	
Bank charges	12,923	8,720	
President's secretarial	-	4,605	
Executive Secretary's office:			
Salaries and expenses	299,601	314,835	
Depreciation of computer and office equipment	3,285	11,355	
	<u>375,981</u>		<u>411,174</u>
Net income from book sales	(757)	(2,675)	
Programming and development costs	200,005	191,444	
Promotion	40,680	44,629	
Meeting of the Executive Committee	39,077	120,200	
Finance Committee expenses	21,800	27,639	
Travel expenses of IUCr Representatives on other bodies	10,417	12,802	
Sponsorship of meetings	4,052	2,018	
IUCr/FIZ agreement	(13,797)	(18,171)	
	<u>301,477</u>		<u>377,886</u>
<b>TOTAL EXPENDITURE</b>	<u>700,647</u>		<u>804,479</u>
<b>DEFICIT OF INCOME OVER EXPENDITURE</b>	<u>(351,933)</u>		<u>(364,388)</u>

# INTERNATIONAL UNION OF CRYSTALLOGRAPHY

## GENERAL FUND ACCOUNT (continued) Year ended 31 December 2015

	Swiss Francs		
	2015		2014
<b>Reconciliation of movements</b>			
Balance at 1 January 2015	(2,934,409)		(2,787,889)
Deficit of income over expenditure	(351,933)	(364,388)	
Transfers to other funds: IYCr Fund	(11,656)	-	
Movement in market value of investments in the year	(86,731)	95,044	
	(450,320)		(269,344)
Fluctuations in rates of exchange	(29,452)		122,824
Balance at 31 December 2015	<u>(3,414,181)</u>		<u>(2,934,409)</u>

# INTERNATIONAL UNION OF CRYSTALLOGRAPHY

## PRESIDENT'S FUND ACCOUNT Year ended 31 December 2015

	Swiss Francs 2015	2014
<b>Income</b>		
Investment income	<u>-</u>	<u>-</u>
<b>Expenditure</b>		
Grants	<u>(6,147)</u>	<u>(42,369)</u>
DEFICIT OF INCOME OVER EXPENDITURE	<u><u>(6,147)</u></u>	<u><u>(42,369)</u></u>
<b>Reconciliation of movements</b>		
Balance at 1 January 2015	135,130	133,611
Transfers from other Funds: Journal of Applied Crytsallography	20,000	40,000
Deficit of income over expenditure	(6,147)	(42,369)
Fluctuations in rates of exchange	<u>518</u>	<u>3,888</u>
Balance at 31 December 2015	<u><u>149,501</u></u>	<u><u>135,130</u></u>

**ACTA CRYSTALLOGRAPHICA ACCOUNT**  
**Year ended 31 December 2015**

	<b>Swiss Francs</b>		
	<b>2015</b>		<b>2014</b>
<b>Income</b>			
Subscriptions to Volume 71 (2014 Volume 70) & sale of back numbers and single copies	2,414,720	2,589,874	
Royalties and copyright fees	38,235	39,988	
Special issue income	(4,165)	34,309	
Pay per view and secondary services (net)	18,253	7,392	
	<u>2,467,043</u>	<u>2,613,432</u>	
<u>Less</u> Publisher's commission on sales	<u>(243,653)</u>	<u>(259,328)</u>	
	2,223,390		2,412,234
Income from advertisements (net)	-	-	-
<b>TOTAL INCOME</b>	<u>2,223,390</u>		<u>2,412,234</u>
<b>Expenditure</b>			
Publication expenses:			
Production	-	3,310	
Net profit on reprints	(4,929)	(6,705)	
Special issue costs	33,679	13,232	
Bad debts	(484)	1,484	
	<u></u>	<u></u>	
	28,266		11,321
<b>Editorial expenses:</b>			
Editorial honoraria	141,028	155,048	
Secretarial assistance	9,720	8,950	
Postage, travel and sundries	3,136	8,192	
Technical Editing:			
Salaries and expenses	1,018,877	1,020,032	
Computer expenses	8,624	19,211	
Subscription administration	118,134	118,161	
Promotion	71,144	78,050	
Business development	83,072	60,481	
Depreciation of computer and office equipment	23,399	21,806	
	<u>1,477,134</u>	<u></u>	<u>1,489,931</u>
Programming and development	172,983		201,884
Administration expenses recharged from General Fund	120,610		135,543
	<u>1,798,993</u>		<u>1,838,679</u>
<b>TOTAL EXPENDITURE</b>	<u>1,798,993</u>		<u>1,838,679</u>
<b>SURPLUS OF INCOME OVER EXPENDITURE</b>	<u>424,397</u>		<u>573,555</u>

# INTERNATIONAL UNION OF CRYSTALLOGRAPHY

## ACTA CRYSTALLOGRAPHICA ACCOUNT (continued) Year ended 31 December 2015

	Swiss Francs		
	2015		2014
<b>Reconciliation of movements</b>			
Balance at 1 January 2015	4,598,272		4,342,402
Transfers to other Funds:			
Publications and Journals Development Fund	(200,000)	(50,000)	
Research and Education Fund	(200,000)	(400,000)	
Newsletter Fund	-	-	
	<u>(400,000)</u>	<u>(450,000)</u>	
Surplus of income over expenditure	424,397		573,555
Fluctuations in rates of exchange	<u>16,061</u>		<u>132,315</u>
Balance at 31 December 2015	<u>4,638,730</u>		<u>4,598,272</u>

**JOURNAL OF APPLIED CRYSTALLOGRAPHY ACCOUNT**  
**Year ended 31 December 2015**

	<b>Swiss Francs</b>		
	<b>2015</b>		<b>2014</b>
<b>Income</b>			
Subscriptions to Volume 48 (2014 Volume 47) & sale of back numbers and single copies	343,712	329,638	
Royalties and copyright fees	9,988	5,566	
Advertising income	-	-	
Special issue income	8,180	-	
Pay per view and secondary services (net)	15,302	1,612	
	<u>377,182</u>	<u>336,816</u>	
<u>Less</u> Publisher's commission on sales	<u>(40,493)</u>	<u>(41,251)</u>	
	336,689		295,565
Refund for special issue	-		-
<b>TOTAL INCOME</b>	<u>336,689</u>		<u>295,565</u>
<b>Expenditure</b>			
Publication expenses:			
Production	-	4,378	
Special issue costs	22,847	-	
Net profit on reprints	<u>(152)</u>	<u>(2,055)</u>	
	22,695		2,323
Editorial expenses:			
Editorial honoraria	17,700	11,419	
Secretarial assistance	3,326	4,123	
Postage, travel and sundries	1,035	1,124	
Technical editing:			
Salaries and expenses	187,471	188,582	
Computer expenses	1,784	5,691	
Promotion	17,832	19,564	
Business development	14,507	10,080	
Depreciation of computer and office equipment	<u>5,060</u>	<u>4,681</u>	
	248,715		245,264
Programming and development costs	29,230		33,974
Administration expenses recharged from General Fund	<u>26,085</u>		<u>28,033</u>
<b>TOTAL EXPENDITURE</b>	<u>326,725</u>		<u>309,594</u>
<b>SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE</b>	<u>9,964</u>		<u>(14,029)</u>

# INTERNATIONAL UNION OF CRYSTALLOGRAPHY

## JOURNAL OF APPLIED CRYSTALLOGRAPHY ACCOUNT (continued) Year ended 31 December 2015

	Swiss Francs	
	2015	2014
<b>Reconciliation of movements</b>		
Balance at 1 January 2015	798,577	879,627
Transfers to other Funds:		
Ewald Fund	-	(50,000)
President's Fund	(20,000)	(40,000)
	(20,000)	(90,000)
Surplus/(deficit) of income over expenditure	9,964	(14,029)
Fluctuations in rates of exchange	2,740	22,979
Balance at 31 December 2015	791,281	798,577

# INTERNATIONAL UNION OF CRYSTALLOGRAPHY

## INTERNATIONAL TABLES ACCOUNT

Year ended 31 December 2015

		Swiss Francs 2015	2014
<b>Income</b>			
Sales of copies			
Volume A	8,386	8,917	
Volume A1	4,717	6,360	
Volume B	3,977	4,869	
Volume C	3,375	3,974	
Volume D	4,823	9,856	
Volume E	2,277	3,380	
Volume F	4,049	5,450	
Volume G	2,898	2,836	
Online only complete set	67,201	61,191	
Teaching Edition of Volume A	1,015	-	
	<hr/>	<hr/>	
	102,718	106,883	
<u>Less</u> Publisher's commission on sales	(25,750)	(27,783)	
	<hr/>	<hr/>	
TOTAL INCOME		76,968	79,100
		<hr/>	<hr/>
<b>Expenditure</b>			
Publication expenses:			
Production Volume A	29,835	3,486	
Production Volume A1	1,256	283	
Production Volume B	2,069	197	
Production Volume C	3,011	363	
Production Volume D	9,579	695	
Production Volume E	433	65	
Production Volume F	3,247	349	
Production Volume G	2,108	686	
Production Teaching Edition of Volume A	934	-	
	<hr/>	<hr/>	
		52,472	6,124
Editorial expenses:			
Editorial honoraria	3,989	8,746	
Technical Editing	67,407	67,605	
	<hr/>	<hr/>	
		71,396	76,351
Programming and development		21,563	17,626
Business development		14,507	10,080
Promotion		20,433	22,416
		<hr/>	<hr/>
TOTAL EXPENDITURE		180,371	132,597
		<hr/>	<hr/>
DEFICIT OF INCOME OVER EXPENDITURE		(103,403)	(53,497)
		<hr/>	<hr/>

**INTERNATIONAL TABLES ACCOUNT (continued)**  
**Year ended 31 December 2015**

	Swiss Francs 2015	Swiss Francs 2014
<b>Reconciliation of movements</b>		
Balance at 1 January 2015	(619,954)	(548,618)
Deficit of income over expenditure	(103,403)	(53,497)
Fluctuations in rates of exchange	(2,513)	(17,839)
Balance at 31 December 2015	<u>(725,870)</u>	<u>(619,954)</u>

# INTERNATIONAL UNION OF CRYSTALLOGRAPHY

## PUBLICATIONS AND JOURNALS DEVELOPMENT FUND ACCOUNT Year ended 31 December 2015

	Swiss Francs	
	2015	2014
<b>Income</b>		
STAR/CIF income	-	-
	<hr/>	<hr/>
<b>Expenditure</b>		
Computer expenses:		
Programming and development	306,193	478,902
Recharged to other funds	(306,193)	(478,902)
	<hr/>	<hr/>
IUCrJ development	192,975	170,942
Electronic publishing committee/section editors meeting	14,902	14,593
Special issue (surplus)/deficit from other funds	-	4,228
Archiving	7,943	2,373
Promotion	185,754	183,863
Promotion recharged to other funds	(185,754)	(183,863)
Web input	480	804
STAR/CIF	2,404	7,695
Depreciation	836	836
Business development	161,186	112,001
Business development recharged to other funds	(161,186)	(112,001)
	<hr/>	<hr/>
TOTAL EXPENDITURE	205,033	201,471
	<hr/>	<hr/>
DEFICIT OF INCOME OVER EXPENDITURE	(219,540)	(201,471)
	<hr/>	<hr/>
<b>Reconciliation of movements</b>		
Balance at 1 January 2015	747,691	877,647
Transfers from other Funds:		
ACTA Crystallographica	200,000	50,000
Deficit of income over expenditure	(219,540)	(201,471)
Fluctuations in rates of exchange	2,530	21,515
	<hr/>	<hr/>
Balance at 31 December 2015	730,681	747,691
	<hr/>	<hr/>

# INTERNATIONAL UNION OF CRYSTALLOGRAPHY

## RESEARCH AND EDUCATION FUND ACCOUNT Year ended 31 December 2015

		Swiss Francs 2015	2014
<b>Income</b>			
Investment income		-	-
		<hr/>	<hr/>
<b>Expenditure</b>			
Young Scientists' Support	191,714	174,268	
Visiting professorship programme	9,891	22,115	
Africa Support	(1,196)	33,500	
Inter Regional Bursary	10,249	-	
Gjonnes Prize	(244)	5,723	
Outreach and education	103,387	-	
International Year of Crystallography	69,480	279,400	
	<hr/>	<hr/>	
TOTAL EXPENDITURE		383,281	515,006
		<hr/>	<hr/>
DEFICIT OF INCOME OVER EXPENDITURE		(383,281)	(515,006)
		<hr/> <hr/>	<hr/> <hr/>
<b>Reconciliation of movements</b>			
Balance at 1 January 2015		728,178	822,231
Transfers from other Funds:			
ACTA Crystallographica		200,000	400,000
Deficit of income over expenditure		(383,281)	(515,006)
Fluctuations in rates of exchange		1,893	20,953
		<hr/>	<hr/>
Balance at 31 December 2015		546,790	728,178
		<hr/> <hr/>	<hr/> <hr/>

**EWALD FUND ACCOUNT**  
**Year ended 31 December 2015**

	Swiss Francs 2015	2014
<b>Income</b>		
Investment income	-	-
	<hr/>	<hr/>
<b>Expenditure</b>		
Ewald prize	-	(38,894)
	<hr/>	<hr/>
DEFICIT OF INCOME OVER EXPENDITURE	-	(38,894)
	<hr/>	<hr/>
<b>Reconciliation of movements</b>		
Balance at 1 January 2015	548,924	522,023
Deficit of income over expenditure	-	(38,894)
Transfers from other Funds: Journal of Applied Crystallography	-	50,000
Fluctuations in rates of exchange	1,907	15,795
	<hr/>	<hr/>
Balance at 31 December 2015	550,831	548,924
	<hr/>	<hr/>

# INTERNATIONAL UNION OF CRYSTALLOGRAPHY

## NEWSLETTER FUND ACCOUNT Year ended 31 December 2015

	Swiss Francs 2015	2014
<b>Income</b>		
Income from advertisements	67,029	84,387
<b>Expenditure</b>		
Editorial honoraria	-	2,886
Editorial expenses	97,210	96,114
Newsletter printing and distribution	9,824	17,176
<b>TOTAL EXPENDITURE</b>	<b>107,034</b>	<b>116,938</b>
<b>DEFICIT OF INCOME OVER EXPENDITURE</b>	<b>(40,005)</b>	<b>(32,551)</b>
<b>Reconciliation of movements</b>		
Balance at 1 January 2015	5,074	37,479
Transfers from other Funds: ACTA Crystallographica	-	-
Deficit of income over expenditure	(40,005)	(32,551)
Fluctuation in rates of exchange	(121)	146
<b>Balance at 31 December 2015</b>	<b>(35,052)</b>	<b>5,074</b>

**JOURNAL OF SYNCHROTRON RADIATION ACCOUNT**  
**Year ended 31 December 2015**

	<b>Swiss Francs</b>	
	<b>2015</b>	<b>2014</b>
<b>Income</b>		
Subscriptions to Volume 22 (2014 Volume 21) & sales of back numbers and single issues	232,194	215,228
Special Issue income	-	-
Pay per view and secondary services (net)	13,747	1,051
	<hr/>	<hr/>
	245,941	216,279
<u>Less Publishers commission on sales</u>	<u>(39,510)</u>	<u>(40,403)</u>
	206,431	175,876
Income from advertisements	-	-
Income from copyrights	1,361	1,646
Recharge for special issue	-	-
Income from facility information pages	38,648	43,982
	<hr/>	<hr/>
<b>TOTAL INCOME</b>	<b>246,440</b>	<b>221,504</b>
	<hr/>	<hr/>
<b>Expenditure</b>		
Publication expenses:		
Production	-	-
Net profit on reprints	(2,884)	(1,907)
Special Issue costs	-	(458)
	<hr/>	<hr/>
	(2,884)	(2,367)
Editorial expenses:		
Editorial honoraria	15,486	6,426
Postage, travel and sundries	-	-
Technical Editing:		
Salaries and expenses	136,358	136,989
Computer expenses	1,168	3,731
Promotion	17,832	19,564
Business development	14,507	10,080
Depreciation of computer and office equipment	3,862	3,066
	<hr/>	<hr/>
	189,213	179,856
Programming and development costs	29,229	33,974
Administration expenses recharged from General Fund	19,908	18,355
	<hr/>	<hr/>
<b>TOTAL EXPENDITURE</b>	<b>235,466</b>	<b>229,818</b>
	<hr/>	<hr/>
<b>SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE</b>	<b>10,974</b>	<b>(8,314)</b>
	<hr/> <hr/>	<hr/> <hr/>

**JOURNAL OF SYNCHROTRON RADIATION ACCOUNT (continued)**  
**Year ended 31 December 2015**

	Swiss Francs	
	2015	2014
<b>Reconciliation of movements</b>		
Balance at 1 January 2015	21,886	29,570
Surplus/(deficit) of income over expenditure	10,974	(8,314)
Fluctuations in rates of exchange	114	630
Balance at 31 December 2015	<u>32,974</u>	<u>21,886</u>

# INTERNATIONAL UNION OF CRYSTALLOGRAPHY

## GENERAL ASSEMBLY AND CONGRESS FUND Year ended 31 December 2015

	Swiss Francs	
	2015	2014
<b>Income</b>		
Congress income	-	48,910
	<hr/>	<hr/>
<b>Expenditure</b>		
Programme committee meeting	13,790	-
Congress expenses	5,406	74,970
	<hr/>	<hr/>
	19,196	74,970
	<hr/>	<hr/>
DEFICIT OF INCOME OVER EXPENDITURE	(19,196)	(26,060)
	<hr/>	<hr/>
<b>Reconciliation of movements</b>		
Balance at 1 January 2015	270,173	288,459
Deficit of income over expenditure	(19,196)	(26,060)
Fluctuations in rates of exchange	872	7,774
	<hr/>	<hr/>
Balance at 31 December 2015	251,849	270,173
	<hr/>	<hr/>

**OUTREACH AND EDUCATION FUND****Year ended 31 December 2015**

	<b>Swiss Francs</b>	
	<b>2015</b>	<b>2014</b>
<b>Income</b>		
Donation from Acta Crystallographica editors	41,162	-
Donation from Journal of Applied Crystallography editors	14,090	-
Donation from Journal of Synchrotron Radiation editors	13,718	-
Donation from International Tables editors	3,241	-
Donation from IUCrJ editors	6,114	-
Public Donations	2,877	-
<b>TOTAL INCOME</b>	<b>98,824</b>	<b>-</b>
<b>Expenditure</b>		
General support	1,482	-
Open Labs	20,594	-
Summit meetings	527	-
Legacy meeting	18,446	-
<b>TOTAL EXPENDITURE</b>	<b>41,048</b>	<b>-</b>
<b>SURPLUS OF INCOME OVER EXPENDITURE</b>	<b>57,776</b>	<b>-</b>
<b>Reconciliation of movements</b>		
Balance at 1 January 2015	-	-
Transfers between funds	11,656	-
Surplus of income over expenditure	57,776	-
Fluctuations in rates of exchange	241	-
<b>Balance at 31 December 2015</b>	<b>69,673</b>	<b>-</b>