

**INTERNATIONAL UNION OF
CRYSTALLOGRAPHY**

Detailed Fund Accounts

Year ended 31 December 2016

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

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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 end 31 December 2016

Swiss Francs

	As at 1 January 2016	Transfers between funds	2016 (Deficit)/ surplus of income over expenditure for the year	Increase in market value of investments	Fluctuation in exchange rates (notes 2)		Balance at 31 December 2016
					Trading	Investments	
FUND ACCOUNTS							
General Fund	(3,414,181)	-	(332,006)	6,435	78,424	(66,055)	(3,727,383)
President's Fund	149,501	20,000	(7,896)	-	(3,389)	-	158,216
Acta Crystallographica	4,638,730	(600,000)	452,102	-	(94,175)	-	4,396,657
Journal of Applied Crystallography	791,281	(20,000)	40,736	-	(17,028)	-	794,989
International Tables	(725,870)	-	(35,464)	-	15,966	-	(745,368)
Publications and Journals Development Fu	730,681	200,000	(148,676)	-	(16,399)	-	765,606
Research and Education Fund	546,790	350,000	(306,641)	-	(12,376)	-	577,773
Ewald Fund	550,831	-	-	-	(11,551)	-	539,280
Newsletter Fund	(35,052)	-	(64,283)	-	2,083	-	(97,252)
Journal of Synchrotron Radiation	32,974	-	14,828	-	(1,002)	-	46,800
General Assembly and Congress	251,849	50,000	(34,193)	-	(5,613)	-	262,043
Outreach and Education	69,673	-	7,080	-	(1,610)	-	75,143
	<u>3,587,207</u>	<u>-</u>	<u>(414,410)</u>	<u>6,435</u>	<u>(66,670)</u>	<u>(66,055)</u>	<u>3,046,504</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

GENERAL FUND ACCOUNT

Year ended 31 December 2016

	Swiss Francs	
	2016	2015
Income		
Subscriptions from adhering Bodies	160,993	169,706
Income from investments	21,041	13,667
Interest on bank accounts	504	483
(Loss)/profit on disposal	(21,643)	(1,745)
Amounts charged to the following journals and publications:		
Acta Crystallographica	92,792	120,610
Journal of Applied Crystallography	31,403	26,085
Journal of Synchrotron Radiation	21,509	19,908
	<u>145,704</u>	<u>166,603</u>
TOTAL INCOME	<u>306,598</u>	<u>348,714</u>
Expenditure		
Subscriptions to ICSU and ICSU bodies	5,117	4,787
Business development	25,195	18,402
Administrative expenses:		
General Secretary and Treasurer:		
Honorarium to Treasurer	7,081	5,946
Audit and accountancy charges	37,538	46,440
Legal and professional fees	20,102	1,291
Travelling expenses	9,222	6,495
Bank charges	2,667	12,923
President's secretarial	-	-
Executive Secretary's office:		
Salaries and expenses	251,415	299,601
Depreciation of computer and office equipment	-	3,285
	<u>328,026</u>	<u>375,981</u>
Net income from book sales	586	(757)
Programming and development costs	174,787	200,005
Promotion	34,872	40,680
Meeting of the Executive Committee	49,612	39,077
Finance Committee expenses	25,333	21,800
Travel expenses of IUCr Representatives on other bodies	6,978	10,417
Sponsorship of meetings	3,029	4,052
IUCr/FIZ agreement	(14,930)	(13,797)
	<u>280,267</u>	<u>301,477</u>
TOTAL EXPENDITURE	<u>638,605</u>	<u>700,647</u>
DEFICIT OF INCOME OVER EXPENDITURE	<u>(332,006)</u>	<u>(351,933)</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

GENERAL FUND ACCOUNT (continued)

Year ended 31 December 2016

Reconciliation of movements	Swiss Francs	
	2016	2015
Balance at 1 January 2016	(3,414,181)	(2,934,409)
Deficit of income over expenditure	(332,006)	(351,933)
Transfers to other funds :		
IYCr Fund	-	(11,656)
Movement in market value of investments in the year	<u>6,435</u>	<u>(86,731)</u>
	(325,571)	(450,320)
Fluctuations in the rate of exchange	12,369	(29,452)
Balance at 31 December 2016	<u><u>(3,727,383)</u></u>	<u><u>(3,414,181)</u></u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

PRESIDENT'S FUND ACCOUNT Year ended 31 December 2016

	Swiss Francs 2016	2015
Income		
Investment income	<u>-</u>	<u>-</u>
Expenditure		
Grants	<u>7,896</u>	<u>6,147</u>
DEFICIT OF INCOME OVER EXPENDITURE	<u>7,896</u>	<u>6,147</u>
Reconciliation of movements		
Balance at 1 January 2016	149,501	135,130
Transfers from other Funds:		
Journal of Applied Crytsallography	20,000	20,000
Deficit of income over expenditure	(7,896)	(6,147)
Fluctuations in rates of exchange	(3,389)	518
Balance at 31 December 2016	<u>158,216</u>	<u>149,501</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY
ACTA CRYSTALLOGRAPHICA ACCOUNT
Year ended 31 December 2016

	Swiss Francs	
	2016	2015
Income		
Subscriptions to Volume 72 (2015 Volume 71)		
& sale of back numbers and single copies	2,085,782	2,414,720
Royalties and copyright fees	34,095	38,235
Special issue income	(5,971)	(4,165)
Pay per view and secondary services (net)	22,609	18,253
Open access debtors	54,182	-
	<u>2,190,697</u>	<u>2,467,043</u>
Less Publisher's commission on sales	<u>(226,318)</u>	<u>(243,653)</u>
TOTAL INCOME	<u>1,964,379</u>	<u>2,223,390</u>
Expenditure		
Publication expenses:		
Production	-	-
Net profit on reprints	(1,164)	(4,929)
Special issue costs	15,650	33,679
Bad debts	<u>-</u>	<u>(484)</u>
	14,486	28,266
Editorial expenses:		
Editorial honoraria	138,933	141,028
Secretarial assistance	-	9,720
Postage, travel and sundries	3,854	3,136
Technical Editing:		
Salaries and expenses	867,798	1,018,877
Computer expenses	10,765	8,624
Subscription administration	120,326	118,134
Promotion	43,766	71,144
Business development	46,603	83,072
Depreciation of computer and office equipment	<u>19,009</u>	<u>23,399</u>
	1,251,054	1,477,134
Programming and development	153,944	172,983
Administration expenses recharged from General Fund	92,792	120,610
TOTAL EXPENDITURE	<u>1,512,276</u>	<u>1,798,993</u>
SURPLUS OF INCOME OVER EXPENDITURE	<u>452,103</u>	<u>424,397</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY
ACTA CRYSTALLOGRAPHICA ACCOUNT (continued)
Year ended 31 December 2016

Reconciliation of movements	Swiss Francs	
	2016	2015
Balance at 1 January 2016	4,638,730	4,598,272
Transfers to other funds :		
Publications and Journals Development Fund	(200,000)	(200,000)
Research and Education Fund	(350,000)	(200,000)
General Assembly and Congress	<u>(50,000)</u>	<u>-</u>
	(600,000)	(400,000)
Surplus of income over expenditure	452,103	424,397
Fluctuations in the rate of exchange	(94,175)	16,061
Balance at 31 December 2016	<u><u>4,396,658</u></u>	<u><u>4,638,730</u></u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY
JOURNAL OF APPLIED CRYSTALLOGRAPHY ACCOUNT
Year ended 31 December 2016

	Swiss Francs	
	2016	2015
Income		
Subscriptions to Volume 49 (2015 Volume 48) & sale of back numbers and single copies	335,783	343,712
Royalties and copyright fees	878	9,988
Advertising income	-	-
Special issue income	1,806	8,180
Pay per view and secondary services (net)	6,007	15,302
	<u>344,474</u>	<u>377,182</u>
Less Publisher's commission on sales	<u>(39,353)</u>	<u>(40,493)</u>
		336,689
Refund for special issue	-	-
TOTAL INCOME	<u>305,121</u>	<u>336,689</u>
Expenditure		
Publication expenses:		
Production	-	-
Special issue costs	-	22,847
Net profit on reprints	<u>-</u>	<u>(152)</u>
	-	22,695
Editorial expenses:		
Editorial honoraria	28,284	17,700
Secretarial assistance	3,275	3,326
Postage, travel and sundries	981	1,035
Technical editing:		
Salaries and expenses	148,298	187,471
Computer expenses	2,227	1,784
Promotion	7,255	17,832
Business development	8,328	14,507
Depreciation of computer and office equipment	<u>6,433</u>	<u>5,060</u>
	205,081	248,715
Programming and development costs	27,901	29,230
Administration expenses recharged from General Fund	31,403	26,085
TOTAL EXPENDITURE	<u>264,385</u>	<u>326,725</u>
SURPLUS OF INCOME OVER EXPENDITURE	<u>40,736</u>	<u>9,964</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY
JOURNAL OF APPLIED CRYSTALLOGRAPHY ACCOUNT (continued)
Year ended 31 December 2016

	Swiss Francs	
Reconciliation of movements	2016	2015
Balance at 1 January 2016	791,281	798,577
Transfers to other funds :		
President's Fund	<u>(20,000)</u> (20,000)	<u>(20,000)</u> (20,000)
Surplus of income over expenditure	40,736	9,964
Fluctuations in the rate of exchange	(17,028)	2,740
Balance at 31 December 2016	<u>794,989</u>	<u>791,281</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

INTERNATIONAL TABLES ACCOUNT

Year ended 31 December 2016

	Swiss Francs	
	2016	2015
Income		
Sales of copies		
Volume A	12,921	8,386
Volume A1	1,154	4,717
Volume B	430	3,977
Volume C	2,496	3,375
Volume D	1,609	4,823
Volume E	1,597	2,277
Volume F	2,803	4,049
Volume G	741	2,898
Online only complete set	87,511	67,201
Teaching Edition of Volume A	2,882	1,015
	<u>114,145</u>	<u>102,718</u>
Less Publisher's commission on sales	<u>(29,527)</u>	<u>(25,750)</u>
TOTAL INCOME	<u>84,618</u>	<u>76,968</u>
Expenditure		
Publication expenses:		
Production Volume A	1,485	29,835
Production Volume A1	1,415	1,256
Production Volume B	659	2,069
Production Volume C	1,481	3,011
Production Volume D	2,642	9,579
Production Volume E	477	433
Production Volume F	2,235	3,247
Production Volume G	448	2,108
Production Teaching Edition of Volume A	774	934
	<u>11,616</u>	<u>52,472</u>
Editorial expenses:		
Editorial honoraria	3,639	3,989
Technical Editing	<u>63,556</u>	<u>67,407</u>
	67,195	71,396
Programming and development	21,922	21,563
Business development	9,986	14,507
Promotion	<u>9,362</u>	<u>20,433</u>
TOTAL EXPENDITURE	<u>120,081</u>	<u>180,371</u>
DEFICIT OF INCOME OVER EXPENDITURE	<u>(35,463)</u>	<u>(103,403)</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY
INTERNATIONAL TABLES ACCOUNT (continued)
Year ended 31 December 2016

	Swiss Francs	
Reconciliation of movements	2016	2015
Balance at 1 January 2016	(725,870)	(619,954)
Deficit of income over expenditure	(35,463)	(103,403)
Fluctuations in the rate of exchange	15,966	(2,513)
Balance at 31 December 2016	<u>(745,367)</u>	<u>(725,870)</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY
PUBLICATIONS AND JOURNALS DEVELOPMENT FUND ACCOUNT
Year ended 31 December 2016

	Swiss Francs	
	2016	2015
Income		
STAR/CIF income	<u>-</u>	<u>-</u>
Expenditure		
Computer expenses:		
Programming and development	398,583	306,193
Recharged to other funds	<u>(398,583)</u>	<u>(306,193)</u>
	-	-
IUCrJ development	128,835	192,975
IUCrData development	37,514	-
Electronic publishing committee/section	-	-
editors meeting	11,955	14,902
Special issue (surplus)/deficit from other funds	-	-
Archiving	6,567	7,943
Promotion	117,021	185,754
Promotion recharged to other funds	(117,021)	(185,754)
Web input	340	480
STAR/CIF	(36,535)	2,404
Depreciation	-	836
Business development	110,956	161,186
Business development recharged to other funds	<u>(110,956)</u>	<u>(161,186)</u>
TOTAL EXPENDITURE	<u>148,676</u>	<u>205,033</u>
DEFICIT OF INCOME OVER EXPENDITURE	<u>(148,676)</u>	<u>(219,540)</u>
Reconciliation of movements		
Balance at 1 January 2016	730,681	747,691
Transfers from other Funds:		
ACTA Crystallographica	200,000	200,000
Deficit of income over expenditure	(148,676)	(219,540)
Fluctuations in rates of exchange	(16,399)	2,530
Balance at 31 December 2016	<u>765,606</u>	<u>730,681</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY
RESEARCH AND EDUCATION FUND ACCOUNT
Year ended 31 December 2016

	Swiss Francs	
	2016	2015
Income		
ICSU/UNESCO Grant	<u>5,883</u>	<u>-</u>
Expenditure		
Young Scientists' Support	166,691	191,714
Visiting professorship programme	16,133	9,891
Africa Support	46,335	(1,196)
Inter Regional Bursary	-	10,249
Gjonnes Prize	462	(244)
Outreach and education	82,903	103,387
International Year of Crystallography	<u>-</u>	<u>69,480</u>
TOTAL EXPENDITURE	312,524	383,281
DEFICIT OF INCOME OVER EXPENDITURE	<u><u>(306,641)</u></u>	<u><u>(383,281)</u></u>
Reconciliation of movements		
Balance at 1 January 2016	546,790	728,178
Transfers from other Funds:		
ACTA Crystallographica	350,000	200,000
Deficit of income over expenditure	(306,641)	(383,281)
Fluctuations in rates of exchange	(12,376)	1,893
Balance at 31 December 2016	<u><u>577,773</u></u>	<u><u>546,790</u></u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

EWALD FUND ACCOUNT Year ended 31 December 2016

	Swiss Francs 2016	2015
Income		
Grants	<u>-</u>	<u>-</u>
Expenditure		
Ewald prize	<u>-</u>	<u>-</u>
DEFICIT OF INCOME OVER EXPENDITURE	<u><u>-</u></u>	<u><u>-</u></u>
Reconciliation of movements		
Balance at 1 January 2016	550,831	548,924
Deficit of income over expenditure	-	-
Fluctuations in rates of exchange	(11,551)	1,907
Balance at 31 December 2016	<u><u>539,280</u></u>	<u><u>550,831</u></u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

NEWSLETTER FUND ACCOUNT

Year ended 31 December 2016

	Swiss Francs	
	2016	2015
Income		
Income from advertisements	<u>67,687</u>	<u>67,029</u>
Expenditure		
Editorial honoraria	-	-
Editorial expenses	120,125	97,210
Newsletter printing and distribution	11,845	9,824
TOTAL EXPENDITURE	<u>131,970</u>	<u>107,034</u>
DEFICIT OF INCOME OVER EXPENDITURE	<u>(64,283)</u>	<u>(40,005)</u>
Reconciliation of movements		
Balance at 1 January 2016	(35,052)	5,074
Deficit of income over expenditure	(64,283)	(40,005)
Fluctuation in rates of exchange	2,083	(121)
Balance at 31 December 2016	<u>(97,252)</u>	<u>(35,052)</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY
JOURNAL OF SYNCHROTRON RADIATION ACCOUNT
Year ended 31 December 2016

	Swiss Francs	
	2016	2015
Income		
Subscriptions to Volume 23 (2015 Volume 22)		
& sales of back numbers and single issues	215,291	232,194
Special Issue income	17	-
Pay per view and secondary services (net)	3,899	13,747
	<u>219,207</u>	<u>245,941</u>
Less Publishers commission on sales	<u>(38,803)</u>	<u>(39,510)</u>
	180,404	206,431
Income from advertisements	862	-
Income from copyrights	1,463	1,361
Income from facility information pages	28,667	38,648
TOTAL INCOME	<u>211,397</u>	<u>246,440</u>
Expenditure		
Publication expenses:		
Production	-	-
Net profit on reprints	(856)	(2,844)
Special Issue costs	<u>-</u>	<u>-</u>
	(856)	(2,844)
Editorial expenses:		
Editorial honoraria	22,340	15,486
Postage, travel and sundries	-	-
Technical Editing:		
Salaries and expenses	104,414	136,358
Computer expenses	1,458	1,168
Promotion	7,255	17,832
Business development	7,767	14,507
Depreciation of computer and office equipment	4,406	3,862
Offprint debtors	<u>375</u>	<u>-</u>
	148,015	189,213
Programming and development costs	27,901	29,229
Administration expenses recharged from General Fund	<u>21,509</u>	<u>19,908</u>
TOTAL EXPENDITURE	<u>196,569</u>	<u>235,466</u>
SURPLUS OF INCOME OVER EXPENDITURE	<u><u>14,828</u></u>	<u><u>10,974</u></u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY
JOURNAL OF SYNCHROTRON RADIATION ACCOUNT (continued)
Year ended 31 December 2016

	Swiss Francs	
Reconciliation of movements	2016	2015
Balance at 1 January 2016	32,974	21,886
Surplus of income over expenditure	14,828	10,974
Fluctuations in the rate of exchange	(1,002)	114
Balance at 31 December 2016	<u>46,800</u>	<u>32,974</u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY
GENERAL ASSEMBLY AND CONGRESS FUND
Year ended 31 December 2016

	Swiss Francs	
	2016	2015
Income		
Congress income	<u>10,876</u>	<u>-</u>
Expenditure		
Programme committee expenses	43,528	13,790
Congress expenses	<u>1,541</u>	5,406
	45,069	19,196
DEFICIT OF INCOME OVER EXPENDITURE	<u><u>(34,193)</u></u>	<u><u>(19,196)</u></u>
Reconciliation of movements		
Balance at 1 January 2016	251,849	270,173
Deficit of income over expenditure	(34,193)	(19,196)
Transfers from other funds :		
Journal of Applied Crytsallography	50,000	-
Fluctuations in rates of exchange	(5,613)	872
Balance at 31 December 2016	<u><u>262,043</u></u>	<u><u>251,849</u></u>

INTERNATIONAL UNION OF CRYSTALLOGRAPHY

OUTREACH AND EDUCATION FUND

Year ended 31 December 2016

		Swiss Francs	
		2016	2015
Income			
Donation from Acta Crystallographica editors	14,524		41,162
Donation from Journal of Applied Crystallography editor:	6,591		14,090
Donation from Journal of Synchrotron Radiation editors	6,955		13,718
Donation from International Tables editors	3,552		3,241
Donation from IUCrJ editors	2,399		6,114
Public Donations	2,699		20,499
TOTAL INCOME		36,720	98,824
Expenditure			
General support	8,555	1,482	
Open Labs	21,085	20,594	
Summit meetings	-	527	
Legacy meeting	-	18,446	
TOTAL EXPENDITURE		29,640	41,048
SURPLUS OF INCOME OVER EXPENDITURE		<u>7,080</u>	<u>57,776</u>
Reconciliation of movements			
Balance at 1 January 2016		69,673	-
Transfers between funds		-	11,656
Surplus of income over expenditure		7,080	57,776
Fluctuations in rates of exchange		(1,610)	241
Balance at 31 December 2016		<u>75,143</u>	<u>69,673</u>