

**Report of the Trustees and
Financial Statements for the year ended 31 December 2009
for
INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

Tudor John
Chartered Accountants
and Registered Auditors
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

**International Commission on
Radiological Protection**

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for the year ended 31 December 2009**

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**INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

**Report of the Trustees
for the year ended 31 December 2009**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2009. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

298173

Principal address

PO Box 1046, Station B
280 Slater Street
Ottawa, Ontario
Canada
K1P 5S9

Trustees

Dr L - E Holm	- resigned 1.7.09
Dr R Cox	- resigned 1.7.09
Prof Z Qiang Pan	
Dr A Sugier	- resigned 1.7.09
Dr Y Sasaki	- resigned 1.7.09
Dr A Gonzalez - Vice Chairman	
Dr J Boice	
Prof R J Pentreath	
Dr C Cousins - Chairman	
Dr N Shandala	
Dr R Julian Preston	
Prof J Lee	
Dr H Menzel	
Dr J Cooper	- appointed 1.7.09
Mr J Lochard	- appointed 1.7.09
Dr O Niwa	- appointed 1.7.09
Dr E Vano	- appointed 1.7.09

Auditors

Tudor John
Chartered Accountants
and Registered Auditors
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

INTERNATIONAL COMMISSION ON RADIOLOGICAL PROTECTION

Report of the Trustees for the year ended 31 December 2009

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

ICRP is the primary body in radiological protection. It was established as such by the 1928 International Congress of Radiology. The Commission's governing document is its constitution. In September 1987, that document was approved by the members of the Management Committee for the purposes of becoming a charity in England and Wales. Status as a Registered Charity was granted 8 January 1988.

How the charity is constituted

When ICRP was formed in 1928, it was called the 'International X-ray and Radium Protection Committee'. The Commission adopted its present name in 1950 to reflect its involvement in areas other than occupational exposure in medicine, where it originated.

ICRP consists of the Main Commission (the Trustees), five standing Committees, ad hoc Task Groups and Working Parties preparing reports, and the Scientific Secretariat. The Committees are concerned with (1) Radiation Effects, (2) Doses from Radiation Exposure, (3) Protection in Medicine, (4) Application of ICRP Recommendations, and (5) Protection of the Environment. At least once in each year, the Main Commission constitutes itself as the Management Committee. A Finance & Administration Committee comprising the Chairman, the Vice-Chairman, one other Trustee, and the Scientific Secretary provides the preparations required for the Management Committee.

Relationship with other organisations

ICRP is still a Commission of the International Society for Radiology, but over the years the Commission has greatly broadened its interests in issues not connected to medical uses of radiation. The Commission works closely with its sister body, the International Commission on Radiation Units and Measurements (ICRU).

Within the United Nations structure, ICRP has formal relations with the International Atomic Energy Agency (IAEA), the International Labour Organization (ILO), the United Nations Environment Programme (UNEP), the United Nations Scientific Committee on the Effects of Atomic Radiation (UNSCEAR), and the World Health Organization (WHO). ICRP also has close relations with the International Electrotechnical Commission (IEC), the International Organization for Standardization (ISO), the European Commission (CEC), the Nuclear Energy Agency (OECD/NEA), the International Radiation Protection Association (IRPA), and the International Commission on Non-Ionizing Radiation Protection (ICNIRP). This network of international relations is an important factor in disseminating the recommendations of ICRP and their conversion into legally binding documents at the international and national levels.

**INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

**Report of the Trustees
for the year ended 31 December 2009**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Candidates for ICRP membership come from all over the world. The Main Commission members and Chair (i.e. the trustees) are elected by the Commission itself to provide a wide range of expertise in the fields of medical radiology, radiation protection, physics, health physics, biology, genetics, biochemistry, biophysics, and other disciplines relevant to the objects of the Commission, with regard to an appropriate balance of expertise rather than to nationality. Committee members are appointed by the Commission.

The Commission and its Committees run for four-year periods; one such period ended 30 June 2009 and a new period began on 1 July 2009. On each new period, at least three, and not more than five, Commission members must be changed. On average, a similar rate of renewal characterises the Committees.

While nominations from outside are accepted, decisions are taken by the Commission alone on the basis of expertise. ICRP regards it as vital to remain a self-elected body in the manner of an academy. Many pressure groups are interested in the subject matter of our activities; it is important that trustees are elected on the basis of their personal qualifications and do not represent any special interests.

Membership of the Commission or one of its Committees is highly coveted and regarded widely as a great honour for the members as well as for their organisations/employers (which support ICRP by making the members' time available without charging, often also contribute to their costs of attending meetings, and in many cases provide substantial additional resources without charge to the Commission). Thus, the problem is not to find candidates but to select the right ones. In addition to the obvious primary requirement, internationally acknowledged top level expertise, the Commission is working actively to ensure ethnic and gender diversity.

Training of trustees

ICRP does not operate any formal procedure for the training of new trustees. However, anybody who could conceivably be considered as a candidate will be familiar already with ICRP and its activities, and most trustees have participated in ICRP work as Task Group and Committee members before they are recruited into the Main Commission and thus obtain trustee status. We do utilise the material produced by the Charity Commission, e.g., the 'CC3' leaflet on the responsibilities of trustees which is distributed to all trustees when recruited.

Risk management

The most significant risk that ICRP faces is related to its small size, with only two salaried employees and a maximum of 13 trustees: accidents, disease, or similar could cause significant disruption of the operation. Various precautions are taken in view of this risk. For instance, when travelling the trustees avoid using the same flight and likewise the Chair and the Scientific Secretary (chief executive) avoid travelling together. Notes on internal procedures are kept in such a way that a temporary or rapidly recruited executive will have a reasonable chance of managing (the wisdom of this was confirmed in 1995 when the then Scientific Secretary fell seriously ill shortly before a major meeting; the meeting was held successfully with the assistance of a temporary substitute).

Because of the subject matter of ICRP activities, the Commission has also considered radiation risks to trustees. However, while many trustees carry out inspections of radiation sites in the course of their normal jobs, ICRP as such does not perform inspections. Visits to radiation sites are not unusual, but these will not imply the possibility of any undue exposure to radiation.

Finally, like any other charity ICRP is also exposed to economic risks. However, at least in the short term these risks are regarded as relatively minor, since it would be relatively easy if required to reduce running costs (by postponing/cancelling physical meetings of Task Groups) and/or to obtain additional funding (from governments which have expressed an interest in ICRP activities but are not currently funding bodies).

**INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

**Report of the Trustees
for the year ended 31 December 2009**

OBJECTIVES AND ACTIVITIES

Objects of the charity as set out in its governing document

The objects of Registered Charity No. 298173 are to advance for the public benefit the science of radiological protection, by providing recommendations and guidance on all aspects of protection against ionising radiation, without unduly limiting beneficial practices that give rise to exposure to radiation.

In preparing its recommendations, the Commission considers the fundamental principles and quantitative bases upon which appropriate radiation protection measures can be established, while leaving to the various national protection bodies the responsibility of formulating the specific advice, codes of practice, or regulations that are best suited to the needs of their individual countries.

Main activities undertaken in relation to these objectives

The product of ICRP activities is its Publications which contain the recommendations and guidance that ICRP issues. The activities required in order to produce those Publications is to have meetings where projects (Task Groups) are proposed and approved; work in progress is reported, drafts are discussed, and directions for continued work is given to the Task Groups drafting reports; and final drafts are reviewed and approved for publication. Thus, the main activities in terms of expenditure are our meetings and the costs of the Scientific Secretariat.

FINANCIAL REVIEW

The biggest cost by far of running ICRP is not borne by the organisation itself; this is the in-kind contribution of members' time for work with ICRP projects. As indicated above, many institutions also provide additional in-kind support by covering their members' travelling costs and/or providing supporting resources, expert assistance, etc.

The direct costs of the activities of ICRP are financed mainly by voluntary contributions from national and international bodies with an interest in radiological protection. Some additional funds accrue from royalties on ICRP Publications.

The Canadian Nuclear Safety Commission supplies serviced offices, free of charge, for the use by the ICRP Scientific Secretariat.

Reserves policy

Because of changing interests and conditions, the voluntary contribution from any given donor body may decrease or cease entirely. In order to be able to meet such reductions, the Commission keeps part of its funds in reserve.

Ideally, this should correspond to the costs of about 3 years of basic operation (i.e. about USD 1M). However, the Commission's recent efforts to revise and disseminate information on its fundamental recommendation has necessitated an accelerated meeting program and concomitant extra costs. In addition, members' organisations are becoming less willing to pay for members' travel costs to meetings, and ICRP has incurred additional costs with the move of the Secretariat from Sweden to Canada. Due to these planned extra costs it has not been reasonable or feasible to keep reserves at such a level. The reserves amounted to \$385,515 at 31 December 2009, corresponding to approximately 1 year of basic operation.

According to its constitution, the Commission may invest its reserves in such investments, securities, or property as may be thought fit (subject to legal conditions). All of the reserves are kept in bank accounts: a USD money market account and a sterling deposit account. The Commission reviewed its investment policy carefully in 2003, seeking advice in the process from its auditors and its bank. The conclusion was to continue with the present policy of keeping all of the reserves in bank accounts, but to aim, when reserves are increased, at having about half of the reserves in each of the two accounts used since this will tend to minimise negative effects of fluctuations in rates of return between these two accounts.

Net resources in 2009

Incoming resources were somewhat lower than charitable expenditure in 2009, resulting in a decrease in reserves, due in part to costs associated with moving the Scientific Secretariat in Ottawa, increased Secretariat Salary costs with the addition of a second paid position, and several contributions relating to 2009 not being received prior to year-end. The outlook is better for 2010 and 2011 with several confirmed increases in contributions. In addition, the trustees have met to discuss strengthening financial reserve, and are embarking on a renewed funding campaign to support rising costs and increase reserves.

**INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

**Report of the Trustees
for the year ended 31 December 2009**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales, the Charities Act 1993, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

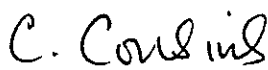
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the members should follow best practice and:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE BOARD:



.....
Dr C Cousins - Chairman - Trustee

Date: 28.9.10.....

**Report of the Independent Auditors to the Trustees of
International Commission on
Radiological Protection**

We have audited the financial statements of International Commission on Radiological Protection for the year ended 31 December 2009 on pages eight to fourteen. The financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008).

This report is made solely to the charity's trustees, as a body, in accordance with Section 43 of the Charities Act 1993 and regulations made under Section 44 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The trustees' responsibilities for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out on page five.

We have been appointed as auditors under Section 43 of the Charities Act 1993 and report in accordance with regulations made under that Act. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are prepared in accordance with the Charities Act 1993. We also report to you if, in our opinion, the information given in the Report of the Trustees is not consistent with those financial statements, if the charity has not kept proper accounting records, if the charity's financial statements are not in agreement with these accounting records, or if we have not received all the information and explanations we require for our audit.

We read the Report of the Trustees and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Report of the Independent Auditors to the Trustees of
INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the charity's affairs as at 31 December 2009 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- the financial statements have been prepared in accordance with the Charities Act 1993.

Tudor John

Tudor John
Chartered Accountants
and Registered Auditors
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

Date: *19th October 2010*

**INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

**Statement of Financial Activities
for the year ended 31 December 2009**

	Notes	Unrestricted funds \$	Restricted funds \$	2009 Total funds \$	2008 Total funds \$
INCOMING RESOURCES					
Incoming resources from generated funds					
Activities for generating funds	2	107,231	-	107,231	84,596
Investment income	3	1,138	-	1,138	5,935
Incoming resources from charitable activities					
Promotion of Radiological Protection	4	418,408	-	418,408	412,100
Other incoming resources		2,109	-	2,109	1,516
		<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources		528,886	-	528,886	504,147
RESOURCES EXPENDED					
Charitable activities					
Promotion of Radiological Protection	5	390,072	-	390,072	311,877
Contribution to other Research Bodies		71,196	-	71,196	14,567
Governance costs		204,291	-	204,291	140,175
Other resources expended		(22,834)	-	(22,834)	33,418
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended		642,725	-	642,725	500,037
NET INCOMING/(OUTGOING) RESOURCES		<hr/>	<hr/>	<hr/>	<hr/>
		(113,839)	-	(113,839)	4,110
RECONCILIATION OF FUNDS					
Total funds brought forward		503,992	-	503,992	499,882
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>390,153</u>	<u>-</u>	<u>390,153</u>	<u>503,992</u>

The notes form part of these financial statements

**INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

**Balance Sheet
At 31 December 2009**

	Notes	Unrestricted funds \$	Restricted funds \$	2009 Total funds \$	2008 Total funds \$
FIXED ASSETS					
Tangible assets	9	5,977	-	5,977	3,109
CURRENT ASSETS					
Debtors	10	-	-	-	9,166
Cash at bank and in hand		400,563	-	400,563	520,130
		<u>400,563</u>	<u>-</u>	<u>400,563</u>	<u>529,296</u>
CREDITORS					
Amounts falling due within one year	11	(16,387)	-	(16,387)	(28,413)
NET CURRENT ASSETS		<u>384,176</u>	<u>-</u>	<u>384,176</u>	<u>500,883</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>390,153</u>	<u>-</u>	<u>390,153</u>	<u>503,992</u>
NET ASSETS		<u><u>390,153</u></u>	<u><u>-</u></u>	<u><u>390,153</u></u>	<u><u>503,992</u></u>
FUNDS	12				
Unrestricted funds				390,153	503,992
Restricted funds				-	-
TOTAL FUNDS				<u><u>390,153</u></u>	<u><u>503,992</u></u>

The financial statements were approved by the Board of Trustees on 28.9.10 and were signed on its behalf by:

C. Cousins
Dr C Cousins - Chairman - Trustee

[Signature]
Mr C Clement - CEO - ~~Trustee~~

**INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2009**

3. INVESTMENT INCOME

	2009	2008
	\$	\$
Deposit account interest	1,138	5,935
	<u> </u>	<u> </u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	2009	2008
		\$	\$
Grants	Promotion of Radiological Protection	418,408	412,100
		<u> </u>	<u> </u>

Grants received, included in the above, are as follows:

	2009	2008
	\$	\$
Organisation for Economic Co-operation and Development	19,972	41,873
Swedish Ministry of the Environment	41,101	19,336
International Atomic Energy Agency	30,000	26,128
German Ministry of the Environment	112,329	135,188
Japan Atomic Energy Research Institute	30,000	30,000
Canadian Nuclear Safety Commission	9,500	8,036
International Society of Radiology	3,000	4,000
Norwegian Radiation Protection Authority	5,996	5,158
Finnish Radiation and Nuclear Safety Authority	7,990	7,991
Danish National Board of Health	2,803	2,989
Icelandic Radiation Protection Institute	4,982	-
Spain Nuclear Regulatory Authority	14,042	9,989
Australian High Commission	6,248	4,178
US Nuclear Regulatory Commission	-	100,000
Commission of the European Communities	40,385	2,245
French Institute of Radiation Protection and Nuclear Safety	42,815	-
Chinese Society of Radiation Protection	10,000	10,000
Burnasy Federal Medical Biophysical Centre	8,257	4,989
Health Canada	9,500	-
Japan Atomic Energy Research Institute 2010 meetings	19,488	-
	<u> </u>	<u> </u>
	418,408	412,100
	<u> </u>	<u> </u>

Included in the above grant from the Japanese Atomic Energy Research Institute is \$19,488, which was received in relation to 2010 meetings.

**INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2009**

5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 6)	Totals
	\$	\$	\$
Promotion of Radiological Protection	322,855	67,217	390,072
Contribution to other Research Bodies	71,196	-	71,196
	394,051	67,217	461,268
	394,051	67,217	461,268

Contributions to other research bodies represents payments to The International Commission on Radiation Units and Measurement(ICRU) in connection with a joint European Commission funded project, TREN 06. All monies receivable under the project are paid directly to ICRP, with appropriate sums, in reimbursable invoices, then advanced to ICRU.Final payment from European Commission to ICRP for this project is anticipated in 2010.

6. SUPPORT COSTS

	Management \$
Governance costs	204,291
Other resources expended	(22,834)
Promotion of Radiological Protection	67,217
	248,674
	248,674

Support costs, included in the above, are as follows:

Management

				2009	2008
Governance costs	Other resources expended	Promotion of Radiological Protection	Total activities	Total activities	Total activities
\$	\$	\$	\$	\$	\$
Secretariat Salary costs	142,574	-	67,217	209,791	171,044
Insurance & Travel	398	-	-	398	616
Telephone	4,994	-	-	4,994	570
Postage and stationery	1,227	-	-	1,227	391
Publications	4,082	-	-	4,082	3,388
Sundry expenses	15,437	-	-	15,437	912
Computer Expenses & Software	12,896	-	-	12,896	3,438
Audit fees	9,538	-	-	9,538	6,653
Accounting Services	1,972	-	-	1,972	945
EDP Services	2,580	-	-	2,580	2,500
Professional Services	893	-	-	893	-
Depreciation of tangible and heritage assets	1,649	-	-	1,649	1,348
Loss on sale of tangible fixed assets	640	-	-	640	144
Bank Charges	5,411	-	-	5,411	5,241
Exchange (gains)/losses	-	(22,834)	-	(22,834)	33,418
	204,291	(22,834)	67,217	248,674	230,608
	204,291	(22,834)	67,217	248,674	230,608

**INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2009**

7. TRUSTEES' REMUNERATION AND BENEFITS

Trustees received no remuneration in 2009 (2008 - \$nil).

Trustees' Expenses

Individual expenses for travel and subsistence incurred by members for services provided to the Commission amounted to \$3,421(2008 - \$3,337).

8. STAFF COSTS

	2009	2008
	\$	\$
Wages and salaries	<u>209,791</u>	<u>171,044</u>

The average monthly number of employees during the year was as follows:

	2009	2008
Average number of full-time employees	<u>2</u>	<u>1</u>

9. TANGIBLE FIXED ASSETS

		Fixtures and fittings
		\$
COST		
At 1 January 2009		9,208
Additions		5,157
Disposals		<u>(6,122)</u>
At 31 December 2009		<u>8,243</u>
 DEPRECIATION		
At 1 January 2009		6,099
Charge for year		1,649
Eliminated on disposal		<u>(5,482)</u>
At 31 December 2009		<u>2,266</u>
 NET BOOK VALUE		
At 31 December 2009		<u>5,977</u>
At 31 December 2008		<u>3,109</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2009	2008
	\$	\$
Other debtors	<u>-</u>	<u>9,166</u>

**INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2009**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2009	2008
	\$	\$
Social security and other taxes	6,866	3,701
Other creditors	693	833
Accrued expenses	8,828	23,879
	<u>16,387</u>	<u>28,413</u>

12. MOVEMENT IN FUNDS

	At 1.1.09	Net movement in funds	At 31.12.09
	\$	\$	\$
Unrestricted funds			
General fund	503,992	(113,839)	390,153
	<u>503,992</u>	<u>(113,839)</u>	<u>390,153</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	\$	\$	\$
Unrestricted funds			
General fund	528,886	(642,725)	(113,839)
	<u>528,886</u>	<u>(642,725)</u>	<u>(113,839)</u>

13. APB ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other charities of our size and nature we use our auditor to assist with the preparation of the financial statements.

**INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

**Detailed Statement of Financial Activities
for the year ended 31 December 2009**

	2009 \$	2008 \$
INCOMING RESOURCES		
Activities for generating funds		
Royalties	107,231	84,596
Investment income		
Deposit account interest	1,138	5,935
Incoming resources from charitable activities		
Grants	418,408	412,100
Other incoming resources		
Exceptional items	2,109	1,516
Total incoming resources	528,886	504,147
RESOURCES EXPENDED		
Charitable activities		
Travel and meetings expenses	322,855	254,862
Contribution to other research	71,196	14,567
	394,051	269,429
Support costs		
Management		
Secretariat Salary costs	209,791	171,044
Insurance & Travel	398	616
Telephone	4,994	570
Postage and stationery	1,227	391
Publications	4,082	3,388
Sundry expenses	15,437	912
Computer Expenses & Software	12,896	3,438
Audit fees	9,538	6,653
Accounting Services	1,972	945
EDP Services	2,580	2,500
Professional Services	893	-
Fixtures and fittings	1,649	1,348
Loss on sale of tangible fixed assets	640	144
Bank Charges	5,411	5,241
Exchange (gains)/losses	(22,834)	33,418
	248,674	230,608
Total resources expended	642,725	500,037
Net (expenditure)/income	(113,839)	4,110

This page does not form part of the statutory financial statements

**Report of the Trustees and
Financial Statements for the year ended 31 December 2009
for
INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

Tudor John
Chartered Accountants
and Registered Auditors
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46-48 East Street
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KT17 1HQ

**International Commission on
Radiological Protection**

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**INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

**Report of the Trustees
for the year ended 31 December 2009**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2009. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

298173

Principal address

PO Box 1046, Station B
280 Slater Street
Ottawa, Ontario
Canada
K1P 5S9

Trustees

Dr L - E Holm	- resigned 1.7.09
Dr R Cox	- resigned 1.7.09
Prof Z Qiang Pan	
Dr A Sugier	- resigned 1.7.09
Dr Y Sasaki	- resigned 1.7.09
Dr A Gonzalez - Vice Chairman	
Dr J Boice	
Prof R J Pentreath	
Dr C Cousins - Chairman	
Dr N Shandala	
Dr R Julian Preston	
Prof J Lee	
Dr H Menzel	
Dr J Cooper	- appointed 1.7.09
Mr J Lochard	- appointed 1.7.09
Dr O Niwa	- appointed 1.7.09
Dr E Vano	- appointed 1.7.09

Auditors

Tudor John
Chartered Accountants
and Registered Auditors
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

INTERNATIONAL COMMISSION ON RADIOLOGICAL PROTECTION

Report of the Trustees for the year ended 31 December 2009

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

ICRP is the primary body in radiological protection. It was established as such by the 1928 International Congress of Radiology. The Commission's governing document is its constitution. In September 1987, that document was approved by the members of the Management Committee for the purposes of becoming a charity in England and Wales. Status as a Registered Charity was granted 8 January 1988.

How the charity is constituted

When ICRP was formed in 1928, it was called the 'International X-ray and Radium Protection Committee'. The Commission adopted its present name in 1950 to reflect its involvement in areas other than occupational exposure in medicine, where it originated.

ICRP consists of the Main Commission (the Trustees), five standing Committees, ad hoc Task Groups and Working Parties preparing reports, and the Scientific Secretariat. The Committees are concerned with (1) Radiation Effects, (2) Doses from Radiation Exposure, (3) Protection in Medicine, (4) Application of ICRP Recommendations, and (5) Protection of the Environment. At least once in each year, the Main Commission constitutes itself as the Management Committee. A Finance & Administration Committee comprising the Chairman, the Vice-Chairman, one other Trustee, and the Scientific Secretary provides the preparations required for the Management Committee.

Relationship with other organisations

ICRP is still a Commission of the International Society for Radiology, but over the years the Commission has greatly broadened its interests in issues not connected to medical uses of radiation. The Commission works closely with its sister body, the International Commission on Radiation Units and Measurements (ICRU).

Within the United Nations structure, ICRP has formal relations with the International Atomic Energy Agency (IAEA), the International Labour Organization (ILO), the United Nations Environment Programme (UNEP), the United Nations Scientific Committee on the Effects of Atomic Radiation (UNSCEAR), and the World Health Organization (WHO). ICRP also has close relations with the International Electrotechnical Commission (IEC), the International Organization for Standardization (ISO), the European Commission (CEC), the Nuclear Energy Agency (OECD/NEA), the International Radiation Protection Association (IRPA), and the International Commission on Non-Ionizing Radiation Protection (ICNIRP). This network of international relations is an important factor in disseminating the recommendations of ICRP and their conversion into legally binding documents at the international and national levels.

**INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

**Report of the Trustees
for the year ended 31 December 2009**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Candidates for ICRP membership come from all over the world. The Main Commission members and Chair (i.e. the trustees) are elected by the Commission itself to provide a wide range of expertise in the fields of medical radiology, radiation protection, physics, health physics, biology, genetics, biochemistry, biophysics, and other disciplines relevant to the objects of the Commission, with regard to an appropriate balance of expertise rather than to nationality. Committee members are appointed by the Commission.

The Commission and its Committees run for four-year periods; one such period ended 30 June 2009 and a new period began on 1 July 2009. On each new period, at least three, and not more than five, Commission members must be changed. On average, a similar rate of renewal characterises the Committees.

While nominations from outside are accepted, decisions are taken by the Commission alone on the basis of expertise. ICRP regards it as vital to remain a self-elected body in the manner of an academy. Many pressure groups are interested in the subject matter of our activities; it is important that trustees are elected on the basis of their personal qualifications and do not represent any special interests.

Membership of the Commission or one of its Committees is highly coveted and regarded widely as a great honour for the members as well as for their organisations/employers (which support ICRP by making the members' time available without charging, often also contribute to their costs of attending meetings, and in many cases provide substantial additional resources without charge to the Commission). Thus, the problem is not to find candidates but to select the right ones. In addition to the obvious primary requirement, internationally acknowledged top level expertise, the Commission is working actively to ensure ethnic and gender diversity.

Training of trustees

ICRP does not operate any formal procedure for the training of new trustees. However, anybody who could conceivably be considered as a candidate will be familiar already with ICRP and its activities, and most trustees have participated in ICRP work as Task Group and Committee members before they are recruited into the Main Commission and thus obtain trustee status. We do utilise the material produced by the Charity Commission, e.g., the 'CC3' leaflet on the responsibilities of trustees which is distributed to all trustees when recruited.

Risk management

The most significant risk that ICRP faces is related to its small size, with only two salaried employees and a maximum of 13 trustees: accidents, disease, or similar could cause significant disruption of the operation. Various precautions are taken in view of this risk. For instance, when travelling the trustees avoid using the same flight and likewise the Chair and the Scientific Secretary (chief executive) avoid travelling together. Notes on internal procedures are kept in such a way that a temporary or rapidly recruited executive will have a reasonable chance of managing (the wisdom of this was confirmed in 1995 when the then Scientific Secretary fell seriously ill shortly before a major meeting; the meeting was held successfully with the assistance of a temporary substitute).

Because of the subject matter of ICRP activities, the Commission has also considered radiation risks to trustees. However, while many trustees carry out inspections of radiation sites in the course of their normal jobs, ICRP as such does not perform inspections. Visits to radiation sites are not unusual, but these will not imply the possibility of any undue exposure to radiation.

Finally, like any other charity ICRP is also exposed to economic risks. However, at least in the short term these risks are regarded as relatively minor, since it would be relatively easy if required to reduce running costs (by postponing/cancelling physical meetings of Task Groups) and/or to obtain additional funding (from governments which have expressed an interest in ICRP activities but are not currently funding bodies).

**INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

**Report of the Trustees
for the year ended 31 December 2009**

OBJECTIVES AND ACTIVITIES

Objects of the charity as set out in its governing document

The objects of Registered Charity No. 298173 are to advance for the public benefit the science of radiological protection, by providing recommendations and guidance on all aspects of protection against ionising radiation, without unduly limiting beneficial practices that give rise to exposure to radiation.

In preparing its recommendations, the Commission considers the fundamental principles and quantitative bases upon which appropriate radiation protection measures can be established, while leaving to the various national protection bodies the responsibility of formulating the specific advice, codes of practice, or regulations that are best suited to the needs of their individual countries.

Main activities undertaken in relation to these objectives

The product of ICRP activities is its Publications which contain the recommendations and guidance that ICRP issues. The activities required in order to produce those Publications is to have meetings where projects (Task Groups) are proposed and approved; work in progress is reported, drafts are discussed, and directions for continued work is given to the Task Groups drafting reports; and final drafts are reviewed and approved for publication. Thus, the main activities in terms of expenditure are our meetings and the costs of the Scientific Secretariat.

FINANCIAL REVIEW

The biggest cost by far of running ICRP is not borne by the organisation itself; this is the in-kind contribution of members' time for work with ICRP projects. As indicated above, many institutions also provide additional in-kind support by covering their members' travelling costs and/or providing supporting resources, expert assistance, etc.

The direct costs of the activities of ICRP are financed mainly by voluntary contributions from national and international bodies with an interest in radiological protection. Some additional funds accrue from royalties on ICRP Publications.

The Canadian Nuclear Safety Commission supplies serviced offices, free of charge, for the use by the ICRP Scientific Secretariat.

Reserves policy

Because of changing interests and conditions, the voluntary contribution from any given donor body may decrease or cease entirely. In order to be able to meet such reductions, the Commission keeps part of its funds in reserve.

Ideally, this should correspond to the costs of about 3 years of basic operation (i.e. about USD 1M). However, the Commission's recent efforts to revise and disseminate information on its fundamental recommendation has necessitated an accelerated meeting program and concomitant extra costs. In addition, members' organisations are becoming less willing to pay for members' travel costs to meetings, and ICRP has incurred additional costs with the move of the Secretariat from Sweden to Canada. Due to these planned extra costs it has not been reasonable or feasible to keep reserves at such a level. The reserves amounted to \$385,515 at 31 December 2009, corresponding to approximately 1 year of basic operation.

According to its constitution, the Commission may invest its reserves in such investments, securities, or property as may be thought fit (subject to legal conditions). All of the reserves are kept in bank accounts: a USD money market account and a sterling deposit account. The Commission reviewed its investment policy carefully in 2003, seeking advice in the process from its auditors and its bank. The conclusion was to continue with the present policy of keeping all of the reserves in bank accounts, but to aim, when reserves are increased, at having about half of the reserves in each of the two accounts used since this will tend to minimise negative effects of fluctuations in rates of return between these two accounts.

Net resources in 2009

Incoming resources were somewhat lower than charitable expenditure in 2009, resulting in a decrease in reserves, due in part to costs associated with moving the Scientific Secretariat in Ottawa, increased Secretariat Salary costs with the addition of a second paid position, and several contributions relating to 2009 not being received prior to year-end. The outlook is better for 2010 and 2011 with several confirmed increases in contributions. In addition, the trustees have met to discuss strengthening financial reserve, and are embarking on a renewed funding campaign to support rising costs and increase reserves.

**INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

**Report of the Trustees
for the year ended 31 December 2009**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales, the Charities Act 1993, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

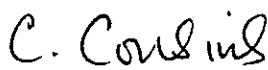
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the members should follow best practice and:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE BOARD:



.....
Dr C Cousins - Chairman - Trustee

Date: 28.9.10.....

**Report of the Independent Auditors to the Trustees of
International Commission on
Radiological Protection**

We have audited the financial statements of International Commission on Radiological Protection for the year ended 31 December 2009 on pages eight to fourteen. The financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008).

This report is made solely to the charity's trustees, as a body, in accordance with Section 43 of the Charities Act 1993 and regulations made under Section 44 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The trustees' responsibilities for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out on page five.

We have been appointed as auditors under Section 43 of the Charities Act 1993 and report in accordance with regulations made under that Act. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are prepared in accordance with the Charities Act 1993. We also report to you if, in our opinion, the information given in the Report of the Trustees is not consistent with those financial statements, if the charity has not kept proper accounting records, if the charity's financial statements are not in agreement with these accounting records, or if we have not received all the information and explanations we require for our audit.

We read the Report of the Trustees and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Report of the Independent Auditors to the Trustees of
INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the charity's affairs as at 31 December 2009 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- the financial statements have been prepared in accordance with the Charities Act 1993.

Tudor John

Tudor John
Chartered Accountants
and Registered Auditors
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

Date: *19th October 2010*

**INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

**Statement of Financial Activities
for the year ended 31 December 2009**

	Notes	Unrestricted funds \$	Restricted funds \$	2009 Total funds \$	2008 Total funds \$
INCOMING RESOURCES					
Incoming resources from generated funds					
Activities for generating funds	2	107,231	-	107,231	84,596
Investment income	3	1,138	-	1,138	5,935
Incoming resources from charitable activities					
Promotion of Radiological Protection	4	418,408	-	418,408	412,100
Other incoming resources		2,109	-	2,109	1,516
		<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources		528,886	-	528,886	504,147
RESOURCES EXPENDED					
Charitable activities					
Promotion of Radiological Protection	5	390,072	-	390,072	311,877
Contribution to other Research Bodies		71,196	-	71,196	14,567
Governance costs		204,291	-	204,291	140,175
Other resources expended		(22,834)	-	(22,834)	33,418
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended		642,725	-	642,725	500,037
NET INCOMING/(OUTGOING) RESOURCES		<hr/>	<hr/>	<hr/>	<hr/>
		(113,839)	-	(113,839)	4,110
RECONCILIATION OF FUNDS					
Total funds brought forward		503,992	-	503,992	499,882
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		390,153	-	390,153	503,992
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

**Balance Sheet
At 31 December 2009**

	Notes	Unrestricted funds \$	Restricted funds \$	2009 Total funds \$	2008 Total funds \$
FIXED ASSETS					
Tangible assets	9	5,977	-	5,977	3,109
CURRENT ASSETS					
Debtors	10	-	-	-	9,166
Cash at bank and in hand		400,563	-	400,563	520,130
		<u>400,563</u>	<u>-</u>	<u>400,563</u>	<u>529,296</u>
CREDITORS					
Amounts falling due within one year	11	(16,387)	-	(16,387)	(28,413)
NET CURRENT ASSETS		<u>384,176</u>	<u>-</u>	<u>384,176</u>	<u>500,883</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>390,153</u>	<u>-</u>	<u>390,153</u>	<u>503,992</u>
NET ASSETS		<u><u>390,153</u></u>	<u><u>-</u></u>	<u><u>390,153</u></u>	<u><u>503,992</u></u>
FUNDS	12				
Unrestricted funds				390,153	503,992
Restricted funds				-	-
TOTAL FUNDS				<u><u>390,153</u></u>	<u><u>503,992</u></u>

The financial statements were approved by the Board of Trustees on 28.9.10 and were signed on its behalf by:

C. Cousins
Dr C Cousins - Chairman - Trustee

[Signature]
Mr C Clement - CEO - ~~Trustee~~

The notes form part of these financial statements

**INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2009**

3. INVESTMENT INCOME

	2009	2008
	\$	\$
Deposit account interest	1,138	5,935
	<u> </u>	<u> </u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	2009	2008
		\$	\$
Grants	Promotion of Radiological Protection	418,408	412,100
		<u> </u>	<u> </u>

Grants received, included in the above, are as follows:

	2009	2008
	\$	\$
Organisation for Economic Co-operation and Development	19,972	41,873
Swedish Ministry of the Environment	41,101	19,336
International Atomic Energy Agency	30,000	26,128
German Ministry of the Environment	112,329	135,188
Japan Atomic Energy Research Institute	30,000	30,000
Canadian Nuclear Safety Commission	9,500	8,036
International Society of Radiology	3,000	4,000
Norwegian Radiation Protection Authority	5,996	5,158
Finnish Radiation and Nuclear Safety Authority	7,990	7,991
Danish National Board of Health	2,803	2,989
Icelandic Radiation Protection Institute	4,982	-
Spain Nuclear Regulatory Authority	14,042	9,989
Australian High Commission	6,248	4,178
US Nuclear Regulatory Commission	-	100,000
Commission of the European Communities	40,385	2,245
French Institute of Radiation Protection and Nuclear Safety	42,815	-
Chinese Society of Radiation Protection	10,000	10,000
Burnasy Federal Medical Biophysical Centre	8,257	4,989
Health Canada	9,500	-
Japan Atomic Energy Research Institute 2010 meetings	19,488	-
	<u> </u>	<u> </u>
	418,408	412,100
	<u> </u>	<u> </u>

Included in the above grant from the Japanese Atomic Energy Research Institute is \$19,488, which was received in relation to 2010 meetings.

**INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2009**

5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 6)	Totals
	\$	\$	\$
Promotion of Radiological Protection	322,855	67,217	390,072
Contribution to other Research Bodies	71,196	-	71,196
	<u>394,051</u>	<u>67,217</u>	<u>461,268</u>

Contributions to other research bodies represents payments to The International Commission on Radiation Units and Measurement(ICRU) in connection with a joint European Commission funded project, TREN 06. All monies receivable under the project are paid directly to ICRP, with appropriate sums, in reimbursable invoices, then advanced to ICRU.Final payment from European Commission to ICRP for this project is anticipated in 2010.

6. SUPPORT COSTS

	Management \$
Governance costs	204,291
Other resources expended	(22,834)
Promotion of Radiological Protection	67,217
	<u>248,674</u>

Support costs, included in the above, are as follows:

Management

			2009	2008
	Governance costs	Other resources expended	Promotion of Radiological Protection	Total activities
	\$	\$	\$	\$
Secretariat Salary costs	142,574	-	67,217	209,791
Insurance & Travel	398	-	-	398
Telephone	4,994	-	-	4,994
Postage and stationery	1,227	-	-	1,227
Publications	4,082	-	-	4,082
Sundry expenses	15,437	-	-	15,437
Computer Expenses & Software	12,896	-	-	12,896
Audit fees	9,538	-	-	9,538
Accounting Services	1,972	-	-	1,972
EDP Services	2,580	-	-	2,580
Professional Services	893	-	-	893
Depreciation of tangible and heritage assets	1,649	-	-	1,649
Loss on sale of tangible fixed assets	640	-	-	640
Bank Charges	5,411	-	-	5,411
Exchange (gains)/losses	-	(22,834)	-	(22,834)
	<u>204,291</u>	<u>(22,834)</u>	<u>67,217</u>	<u>248,674</u>
				<u>230,608</u>

**INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2009**

7. TRUSTEES' REMUNERATION AND BENEFITS

Trustees received no remuneration in 2009 (2008 - \$nil).

Trustees' Expenses

Individual expenses for travel and subsistence incurred by members for services provided to the Commission amounted to \$3,421(2008 - \$3,337).

8. STAFF COSTS

	2009	2008
	\$	\$
Wages and salaries	209,791	171,044
	<u> </u>	<u> </u>

The average monthly number of employees during the year was as follows:

	2009	2008
Average number of full-time employees	2	1
	<u> </u>	<u> </u>

9. TANGIBLE FIXED ASSETS

		Fixtures and fittings
		\$
COST		
At 1 January 2009		9,208
Additions		5,157
Disposals		(6,122)
At 31 December 2009		<u>8,243</u>
 DEPRECIATION		
At 1 January 2009		6,099
Charge for year		1,649
Eliminated on disposal		(5,482)
At 31 December 2009		<u>2,266</u>
 NET BOOK VALUE		
At 31 December 2009		<u>5,977</u>
At 31 December 2008		<u>3,109</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2009	2008
	\$	\$
Other debtors	-	9,166
	<u> </u>	<u> </u>

**INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

**Notes to the Financial Statements - continued
for the year ended 31 December 2009**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2009	2008
	\$	\$
Social security and other taxes	6,866	3,701
Other creditors	693	833
Accrued expenses	8,828	23,879
	<u>16,387</u>	<u>28,413</u>

12. MOVEMENT IN FUNDS

	At 1.1.09 \$	Net movement in funds \$	At 31.12.09 \$
Unrestricted funds			
General fund	503,992	(113,839)	390,153
	<u>503,992</u>	<u>(113,839)</u>	<u>390,153</u>
TOTAL FUNDS	<u>503,992</u>	<u>(113,839)</u>	<u>390,153</u>

Net movement in funds, included in the above are as follows:

	Incoming resources \$	Resources expended \$	Movement in funds \$
Unrestricted funds			
General fund	528,886	(642,725)	(113,839)
	<u>528,886</u>	<u>(642,725)</u>	<u>(113,839)</u>
TOTAL FUNDS	<u>528,886</u>	<u>(642,725)</u>	<u>(113,839)</u>

13. APB ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other charities of our size and nature we use our auditor to assist with the preparation of the financial statements.

**INTERNATIONAL COMMISSION ON
RADIOLOGICAL PROTECTION**

**Detailed Statement of Financial Activities
for the year ended 31 December 2009**

	2009 \$	2008 \$
INCOMING RESOURCES		
Activities for generating funds		
Royalties	107,231	84,596
Investment income		
Deposit account interest	1,138	5,935
Incoming resources from charitable activities		
Grants	418,408	412,100
Other incoming resources		
Exceptional items	2,109	1,516
Total incoming resources	528,886	504,147
RESOURCES EXPENDED		
Charitable activities		
Travel and meetings expenses	322,855	254,862
Contribution to other research	71,196	14,567
	394,051	269,429
Support costs		
Management		
Secretariat Salary costs	209,791	171,044
Insurance & Travel	398	616
Telephone	4,994	570
Postage and stationery	1,227	391
Publications	4,082	3,388
Sundry expenses	15,437	912
Computer Expenses & Software	12,896	3,438
Audit fees	9,538	6,653
Accounting Services	1,972	945
EDP Services	2,580	2,500
Professional Services	893	-
Fixtures and fittings	1,649	1,348
Loss on sale of tangible fixed assets	640	144
Bank Charges	5,411	5,241
Exchange (gains)/losses	(22,834)	33,418
	248,674	230,608
Total resources expended	642,725	500,037
Net (expenditure)/income	(113,839)	4,110

This page does not form part of the statutory financial statements