

Section C- Purchase of R&D Conducted Outside this Business

The total cost of non capital expenditure carried out by your business in the UK, regardless of the source of funds or their treatment within your business' accounts.

All expenditure should be reported as gross unless otherwise stated.

15. During the 12 month reporting period, did you purchase any R&D conducted outside this business? Yes --> Go to Q16a
 , Q F O X G H parent companies or other subsidiary companies within the group operating in the UK No --> Go to Q22

- 16.(a) During the 12 month reporting period, how much did you spend on R&D work commissioned within NI?
 , Q F O X G H
 * parent companies or other subsidiary companies within the group operating in NI
 * subscriptions to industrial research associations

([F O X G H 9 \$ 7 , , ,

- 16.(b) In relation to your expenditure in Question 16(a), has your business submitted, or does it intend to submit, a claim for R&D tax credits? Yes
 1 R

- 17.(a) During the 12 month reporting period, how much did you spend on R&D work commissioned within Great % U L W D L Q "
 , Q F O X G H
 * parent companies or other subsidiary companies within the group operating in GB
 * subscriptions to industrial research associations

([F O X G H 9 \$ 7 , , ,

- 17.(b) In relation to your expenditure in Question 17(a), has your business submitted, or does it intend to submit, a claim for R&D tax credits? Yes
 No

- 18.(a) During the 12 month reporting period, how much did you spend on R&D work carried out outside the UK which was originally funded by the Government?
 , Q F O X G H
 * parent companies and other businesses overseas
 * subscriptions to industrial research associations

([F O X G H 9 \$ 7 , , ,

- 18.(b) In relation to your expenditure in Question 18(a), has your business submitted, or does it intend to submit, a claim for R&D tax credits? Yes
 No

19.(a) During the 12 month reporting period, how much did you spend on all other R&D work carried out outside the UK?

Include

- * parent companies and other businesses overseas
- * subscriptions to industrial research associations

Exclude

- * expenditure reported in question 18.

Exclude VAT

£ , , ,

19.(b) In relation to your expenditure in Question 19(a), has your business submitted, or does it intend to submit, a claim for R&D tax credits?

Yes

No

20. During the 12 month reporting period, what was the total R&D work purchased by this business?

$16a+17a+18a+19a=20$

This is the sum of questions 16a, 17a, 18a and 19a

£ , , ,

Section C- Purchase of R&D

21. How much R&D expenditure by the company (included in 20) was undertaken by universities or higher education establishments?

Out of 20

£ , , ,

22. What was the total R&D expenditure by the company?

Include in-house R&D expenditure and R&D purchased by the company.

$10a + 20 = 22$

This is the sum of questions 10a and 20

£ , , ,

23. Question 23 has been withdrawn for this period. Please continue to Question 25.

24. Question 24 has been withdrawn for this period. Please continue to Question 25.

25. Has any of the work undertaken by your company been part of a joint project i.e. with a source outside the company?

Yes --> Go to Q26

No --> Go to Q27

26. Please indicate whether the joint projects were with Business, Higher Education Establishments or both.

Business

Higher Education

Both



Section D - R&D Employment - Headcount and Full Time Equivalent (FTE)

27. On 1 December 2021, how many employees working on R&D were:

An employee is anyone aged 16 or over that your organisation directly pays from its payroll(s), in return for carrying out a full-time or part-time job or being on a training scheme. Each employee should have a contract of employment.

Include

- * All workers paid directly from this businesses payroll(s)
- * Those temporarily absent but still being paid (for example on maternity leave)

Exclude

- * Agency workers/contractors paid directly from the agency payroll/contractor company
- * Voluntary workers
- * Self employed workers
- * Former employees only receiving a pension
- * Working owners who are not paid directly from this business' payroll(s)

(a) researchers?

Engaged in the conception or creation of new knowledge, products, methods and systems. For example, PHD students, graduates and scientists

Male

Female

(b) technicians?

Perform scientific and technical tasks normally under the supervision of researchers

(c) others?

Support staff including skilled and unskilled craftsmen, secretarial and clerical staff participating in R&D projects

28. On 1 December 2021 what was your total headcount number for R&D?

An employee is anyone aged 16 or over that your organisation directly pays from its payroll(s), in return for carrying out a full-time or part-time job or being on a training scheme. Each employee should have a contract of employment.

Male

Female

Sum of 27a to 27c.

27a + 27b + 27c

27a + 27b + 27c

29. During the 12 month reporting period, how many full-time equivalents (FTEs) working on R&D were:

One FTE may be thought of as one person-year. For example, a person who normally spends 30% of their time on R&D and the rest on other activities should be considered as 0.3 FTE. Similarly, if a full-time R&D worker is employed at an R&D unit for only six months, this results in the FTE of 0.5. A person who works half of a standard week and spends half of their time on R&D and the rest on other activities should be considered as 0.25 FTE.

(a) researchers?

Engaged in the conception or creation of new knowledge, products, methods and systems. For example, PHD students, graduates and scientists

Full Time Equivalent

(b) technicians?

Perform scientific and technical tasks normally under the supervision of researchers

(c) others?

Support staff including skilled and unskilled craftsmen, secretarial and clerical staff participating in R&D projects

30. During the 12 month reporting period, what was your total number of FTEs working on R&D?

Sum of 29a to 29c

29a + 29b + 29c



Section E - Intangible Assets

This section aims to establish a more complete view of spending on intangible or 'soft' assets such as skills, software, reputation, branding and design. Please refer to guidance notes pertaining to each question prior to completing.

31. Business expenditure on training provided by other organisations or by its own staff

Include:

- * Training provided by external suppliers, whether provided on-site or elsewhere
- * Level payments for training organisations (e.g. Sector Skills Councils)
- * Staff costs of trainers, including development and delivery of training
- * Travel and subsistence payments
- * Associated costs, including providing facilities, overheads and materials but not capital

Exclude:

- * Cost of staff time whilst being trained and therefore absent from work
- * On-the-job training
- * Capital item

£ , , ,

32. Business expenditure on software bought from other organisations or carried out by its own staff

Include:

- * Off-the-shelf software
- * Software licenses
- * Generic and bespoke software
- * Staff costs of all in-house staff involved, excluding contractors
- * Associated costs, including office facilities, overheads and materials

Exclude:

- * Software embedded in other items of current or capital expenditure (e.g. software pre-installed on IT hardware)
- * Capital items

£ , , ,

33. Business expenditure on activities undertaken by other organisations or by its own staff to enhance reputation or branding

Include:

- * External costs of advertising and marketing campaigns to agencies, media organisations, trade fairs, suppliers of marketing databases etc
- * Costs of all in-house staff involved (e.g. product managers, sales and marketing personnel)
- * Associated costs, including office facilities, overheads and materials

Exclude:

- * Capital items

£ , , ,

34. Business expenditure on design by other organisations or by its own staff

Include:

- * Costs of bought-in design services
- * Costs of all in-house staff involved (e.g. graphic designers, product designers, architects, design engineers)
- * Associated costs, including office facilities, overheads and materials

Exclude:

- * Costs of design embedded in other items of current or capital expenditure
- * Capital items

£ , , ,

35. Business expenditure on organisation or business process improvement undertaken

Include:

- * Costs of bought-in management consultancy services
- * In-house staff costs, including those who do this as part of their everyday jobs (e.g. managers working to improve general business processes) – estimates based on proportions of staff time are acceptable
- * Associated costs, including office facilities, overheads and materials

Exclude:

- * Capital items

£ , , ,



Research and Development (R&D) Explained

We have attempted to provide some basic guidelines below, to help you define and measure R&D for completion of this survey. In some cases you may need to apply an element of judgement when compiling your figures. We accept approximations. Further information can be found in the Frascati Manual, which is the international source of methodology for collecting and using R&D statistics.

Examples of R&D to be included

- * Clinical trials phases I, II and III
- * Research into and original development (or substantial modification) of computer software, such as new programming languages and new operating systems
- * Design, construction and operation of prototypes where the main objective is technical testing or to make further improvements
- * Construction and operation of pilot plants while still in the experimental phase and the primary purpose of operation is non-commercial
- * 'Feedback R&D' directed at solving problems occurring beyond the original R&D phase, such as the resolution of technical problems arising in initial production runs
- * Research work in the social sciences, arts and humanities

Examples of R&D to be excluded

Unless used primarily as part of (or for the support of) R&D projects, the following are excluded:

- * Clinical trial phase IV
- * Scientific and technical information services
- * Prospecting, exploring or drilling for minerals, petroleum or natural gas
- * Policy related studies, management studies, efficiency studies
- * Consumer surveys, advertising, market research
- * Routine quality control and testing
- * General purpose or routine data collection
- * Feasibility studies
- * Routine computer programming, systems maintenance or software application
- * Commercial, legal and administrative aspects of patenting, copyrighting or licensing activities
- * Activities associated with standards compliance
- * Specialised routine medical care, e.g. routine pathology services

At what stage does R&D end?

R&D ends when the work is no longer experimental, for example, when the material, product etc. is substantially developed and the primary objective is to:

- * develop markets
- * plan for pre-production and undertake pre-production activities (such as demonstration of commercial viability, tooling up and trial production runs)
- * get production or control systems working smoothly

If the primary objective is to make further technical improvements, then the work is still defined as R&D.

Sample - Do not use