

Parkinson's UK only funds directly incurred research costs (ie costs that would only be incurred if the project were to go ahead). This document provides general guidance on the types of costs that may be charged to the charity's grants.

ALLOWABLE COSTS	
TRANSACTION	EXAMPLES
Animal research costs	Animal purchase and transportation costs, maintenance (including food) and experimentation costs. Home Office Licences and animal handling training costs are not covered.
Cell line authentication costs	Costs to support the authentication of cell lines. We will also cover purchase of cell lines from cell banks.
Data sharing costs	Archiving, repository fees, data storage costs and data management services. Data management and sharing costs must be reasonable and proportionate in the context of the overall grant. Data sharing costs do not include open access publication costs.
Equipment access costs	Access fees charged by usage or size of grant where the equipment has not been purchased on a Parkinson's UK grant.
Equipment purchase costs	Costs may include purchase and delivery of scientific equipment where that equipment is specific to the grant.
Human tissue costs	Costs charged by tissue banks for the preparation of samples, administration of requests and postage.
Laboratory expenses	Laboratory chemicals and materials (eg reagents, isotopes, peptides, enzymes, antibodies, gases, proteins, cell/tissue/bacterial culture, plastic ware and glassware), as well as any associated charges for shipping, delivery and freight. Please note that 'bench fees' will only be covered if they are for named researchers on the grant, and only if the Host Institution confirms that they do not include charges for non-allowable costs.
Protective clothing	Gloves, lab coats, goggles, protective shoes.

Salaries for grant staff	Researchers on fixed term contracts to work specifically on the research project. This may include fellows, research assistants, data managers, students (except overseas student fees), technicians and nurses. Salary costs may be used to fund salary (but not the apprentice levy), the employer's national insurance contribution, and an employer's pension contribution which will not be higher than the rate used by the University Superannuation Scheme (USS) or NHS pension scheme.
Subject & volunteer expenses	Recruitment, reasonable travel and refreshment costs for subjects and volunteers in population studies.

CONDITIONALLY ALLOWABLE COSTS		
TRANSACTION	ALLOWABLE	NON-ALLOWABLE
Catering / hospitality	May come from grant underspend if for collaborative meetings relating to the grant & not excessive in cost	If for reasons unrelated to research (eg staff parties)
Recruitment: post advertising, relocation costs, interviewee expenses	If relating to recruiting patients/participants on a clinical trial	If relating to recruitment of posts to a grant
Postage / courier costs	If posting scientific materials, delivery costs	General postage costs
Publication costs	If the Host Institution does not have access to the Charity Open Access Fund (COAF), grant underspend may be used to fund open access costs.	Where the Host Institution receives a block grant from COAF, open access costs should be charged to the fund.
Software	If specialised software specific to the funded research (eg specialised bioinformatics software)	Generic office software
Telephone conference call costs	If in lieu of travel expenses for attending a meeting (NB infrastructure costs remain the responsibility of the host institution)	All other cases
Travel & subsistence, conferences, meetings	Reasonable costs covered if: they come out of underspend; and the person travelling is funded by the grant; and the purpose of the travel relates to the grant. Funded PhD studentship and Fellowship holders may apply for travel costs specific to those schemes.	First class travel. Meetings organised / hosted by Parkinson's UK where attendee costs are reimbursed directly by the charity (these costs should not be charged to grants)

NON-ALLOWABLE COSTS	
TRANSACTION	EXAMPLES
Apprentice levy	
Archiving	
Fees to professional organisations	Journal subscriptions, professional membership
Furniture	Chairs, desks, lab furniture, telephone handsets & conference call hubs
General estate costs	Key cutting, electrical point installations, waste disposal, cleaning services, removal costs, etc
Gifts / Payments	Gift vouchers or payments for study participants
Health & safety	First aid kit, hazard signs
Insufficiently evidenced costs	No copy of invoice or receipt available
Insurance	Laptop, travel, etc
Miscellaneous	Paper wipes, laundry, reference books
Mobile phone costs	Handsets, contracts, calls, texts
Phone / computer accessories	Drives, cases, chargers, batteries
Printing / photocopying	Rental of copiers
Promotional material	Pens, mugs, calendars, business cards
Regulatory licences / fees	Home Office licences and animal handling training costs
Salary recovery costs	Staff costs of principal investigators, co-investigators, departmental support staff (secretarial support, librarians, general lab support staff) and other staff currently funded full-time by HEFCE or the employing institution. Exceptionally, a contribution towards the salary of HEFCE-funded departmental technicians may be charged so long as the time spent on the project by the technician can be supported by a verifiable audit trail.
Shared catering	Coffee, milk, water, vending machines & maintenance
Standard IT charges	Standard per unit IT costs
Standard telephone & internet costs	Broadband, mobile line rental & calls
Stationary	Paper, pens, toner, office postage

For further information, please contact the Research team on [researchapplications@parkinsons.org.uk](mailto:researchapplications@parkinsons.org.uk).