

UNDERSTANDING ANIMAL RESEARCH

AUDITED

**COUNCIL'S ANNUAL REPORT
AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2018**



Chartered Accountants and
Chartered Tax Advisers
Statutory Auditors

UNDERSTANDING ANIMAL RESEARCH

CONTENTS

	Page
Officers, Council Members and Vice Presidents	1
Council's report	2 - 4
Council's responsibilities statement	5
Independent auditors' report	6 - 8
Statement of income and retained earnings	9
Balance sheet	10
Notes to the financial statements	11 - 16
<p>The following pages do not form part of the statutory financial statements:</p>	
Detailed income and expenditure account and summaries	17 - 18

UNDERSTANDING ANIMAL RESEARCH

OFFICERS, COUNCIL MEMBERS AND VICE PRESIDENTS FOR THE YEAR ENDED 31 DECEMBER 2018

President

Lord Taverne QC

Chairman

Professor Jeremy Pearson

Honorary Treasurer

Dr Miles Maxwell

Chief Executive

Ms Wendy Jarrett

Members of Council

Dr Claire Cockcroft
Mr Paul Finnemore
Dr Gill Fleetwood
Dr Maggie Leggett
Professor Anna Mitchell
Professor Clive Page
Dr Lesley Penny
Dr Geoff Watts
Dr Lucy Whitfield

Honorary Vice Presidents

Sir Colin Berry DSc FRCPATH FRCP FFPM FMedSci
Sir Colin Blakemore FMedSci FRCP(Hon) FRS
Sir Walter Bodmer FRCPATH FRS FMedSci
Sir Arnold Burgen FRCP FRS FMedSci
Sir Roy Calne FRCS FRS
Sir Colin Dollery FRCP
Professor Leslie Iversen FRS
Baroness Knight of Collingtree DBE
Sir Stanley Peart FRCP FRS FMedSci
Dr Peter Read CBE
Professor Nancy Rothwell DBE FRS
Sir Richard Sykes DSc FRS FMedSci
Lord Turnberg of Cheadle FRCP FMedSci
Baroness Warnock of Weeke DBE (ceased 20 March 2019)
Lord Winston of Hammersmith DSc FRCP FRCOG FMedSci

UNDERSTANDING ANIMAL RESEARCH

COUNCIL'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

The Council presents its report and the financial statements for the year ended 31 December 2018.

COUNCIL

The Council Officers, Members and Vice Presidents who served during the year are shown on page 1.

VISION AND MISSION

Understanding Animal Research (UAR) wants to see a time when everyone understands the benefits that animal research brings to science and society.

UAR fosters public understanding of the humane use of animals in bio-scientific research in the UK. It achieves this by engaging with and providing information for the public and by encouraging the bioscience sector to be open in explaining to the public why and how animals are used in research. UAR also works towards a favourable policy, regulatory and operating environment for the humane use of animals in research in the UK.

The UAR approved strategy for 2019 - 2023 has top level goals as follows:

- **Engaging the public**

Fostering greater understanding of the use of animals in scientific research by providing information for the public and facilitating dialogue

- **Sharing ideas**

Encouraging and supporting the scientific community to be open in explaining how and why animals are used in research

- **Shaping a supportive environment**

Working for a supportive and open policy, regulatory and operating environment for the humane use of animals in scientific research

ACTIVITIES

The major activities of the organisation are to communicate to the public, to influence policy development and to run a schools education programme.

During 2018, the work of UAR, alongside other organisations within the bioscience sector, continued to contribute to a favourable public debate and policy climate for animal research.

MAJOR ACHIEVEMENTS IN 2018

During the year, Understanding Animal Research:

- Increased the number of Concordat on Openness on Animal Research in the UK signatory organisations to 121
- Published the fourth Annual Report on the progress of the Concordat
- Held the fourth annual Concordat Signatories' workshop
- Spoke at more than 30 conferences and meetings about the development of the Concordat and the importance of openness on animal research
- Held the fifth Understanding Animal Research Openness Awards and Paget Lecture
- Continued to host and support the European Animal Research Association as a separate, stand-alone organisation with its own Board and funding
- Held a series of 20 training days for members in various aspects of public engagement
- Provided support for its members in the media and in relation to Freedom of Information requests

UNDERSTANDING ANIMAL RESEARCH

COUNCIL'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

MAJOR ACHIEVEMENTS IN 2018, CONTINUED

- Expanded UAR's social media following to counter misleading claims about animal research online and in social media
- Maintained and developed new content for its websites: www.understandinganimalresearch.org.uk, and www.AnimalResearch.info
- Continued its dialogue with transport companies and other sectors of the supply chain
- Attended conferences and science fairs to promote public engagement on animal research
- Created new videos and infographics for the UAR website and other social media channels
- Organised for MPs and journalists to visit animal research facilities
- Supported members and stakeholders in communicating about their animal research, particularly in the context of planning applications
- Gained high-profile proactive and reactive media coverage of animal research
- Alongside the UK Bioscience Sector Coalition, worked with the Home Office, other Government departments and politicians to ensure a continued emphasis on good science and animal welfare
- Countered the campaigning of the animal rights movement
- Achieved on average 100 school talks per term, reaching approximately 10,000 children in 2018, and trained new volunteers in industry and academia for the school speaker programme

GOVERNANCE ISSUES

Staff and Council Changes

Tom Holder left UAR in October 2018 and Deniz Karaman joined as Social Media Officer in November 2018.

At the 2018 Annual General Meeting Ken Applebee, Max Headley and Angela Roberts stood down from the Council of UAR. Clive Page, Maggie Leggett, Anna Mitchell and Lucy Whitfield were elected for an initial three year term.

FUNDING OF UAR

The principal funding source of the organisation in 2018 was subscriptions from member organisations. UAR has more than 100 institutional members, most of whom pay an annual subscription. These organisations are listed on the website. Project funding was also received from organisations wishing to support UAR projects.

The funding of UAR will remain an issue in 2019 but we are confident that the combination of continued funding from existing member organisations, diversification of income and prudent control on outgoings will enable UAR to balance its budget again in 2019.

DISCLOSURE OF INFORMATION TO AUDITORS

The Council at the time when this Council's report is approved has confirmed that:

- so far as it is aware, there is no relevant audit information of which the society's auditors are unaware, and
- it has taken all the steps that ought to have been taken as a Council in order to be aware of any relevant audit information and to establish that the society's auditors are aware of that information.

UNDERSTANDING ANIMAL RESEARCH

**COUNCIL'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2018**

In preparing this report, the Council has taken advantage of the small entities exemptions provided by applicable law and regulations.

This report was approved by the Council and signed on its behalf.

A handwritten signature in black ink, appearing to read 'J. Pearson', written over a horizontal line.

Professor Jeremy Pearson
Chair

Date: 10 June 2019

UNDERSTANDING ANIMAL RESEARCH

COUNCIL'S RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2018

The Council is responsible for preparing the Council's report and the financial statements in accordance with applicable law and regulations.

The Co-operative and Community Benefit Societies Act 2014 requires the Council to prepare financial statements for each financial year. Under that law the Council has elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the Council must not approve the financial statements unless it is satisfied that they give a true and fair view of the state of affairs of the society and of the surplus or deficit of the society for that period.

In preparing these financial statements, the Council is required to:

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

The Council is responsible for keeping adequate accounting records that are sufficient to show and explain the society's transactions and disclose with reasonable accuracy at any time the financial position of the society and to enable it to ensure that the financial statements comply with the Co-operative and Community Benefit Societies Act 2014. It is also responsible for safeguarding the assets of the society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

UNDERSTANDING ANIMAL RESEARCH

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF UNDERSTANDING ANIMAL RESEARCH

OPINION

We have audited the financial statements of Understanding Animal Research (the 'society') for the year ended 31 December 2018, which comprise the Statement of income and retained earnings, the Balance sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the society's affairs as at 31 December 2018 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Co-operative and Community Benefit Societies Act 2014.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the society in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Council's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Council has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the society's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The Council is responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

UNDERSTANDING ANIMAL RESEARCH

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF UNDERSTANDING ANIMAL RESEARCH (CONTINUED)

We have nothing to report in this regard.

OPINION ON OTHER MATTERS PRESCRIBED BY THE CO-OPERATIVE AND COMMUNITY BENEFIT SOCIETIES ACT 2014

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Council's report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Council's report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Co-operative and Community Benefit Societies Act 2014 requires us to report to you if, in our opinion:

- proper books of account have not been kept by the society in accordance with the requirements of the legislation; or
- a satisfactory system of control over transactions has not been maintained by the society in accordance with the requirements of the legislation; or
- the revenue account or the other accounts (if any) to which our report relates, and the balance sheet are not in agreement with the books of account of the society; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

RESPONSIBILITIES OF COUNCIL

As explained more fully in the Council's responsibilities statement on page 5, the Council is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Council determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Council is responsible for assessing the society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council either intends to liquidate the society or to cease operations, or have no realistic alternative but to do so.

UNDERSTANDING ANIMAL RESEARCH

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF UNDERSTANDING ANIMAL RESEARCH (CONTINUED)

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

USE OF OUR REPORT

This report is made solely to the society's members, as a body, in accordance with Section 87 of the Co-operative and Community Benefit Societies Act 2014. Our audit work has been undertaken so that we might state to the society's members 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 society and the society's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Robin John FCA (Senior statutory auditor)

for and on behalf of
Wellden Turnbull Ltd

Chartered Accountants
Statutory Auditors

180 Piccadilly
London
W1J 9HF

Date: 11/6/19

UNDERSTANDING ANIMAL RESEARCH

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED 31 DECEMBER 2018

	Note	2018 £	2017 £
INCOME		700,550	764,869
Administrative expenses		(699,993)	(719,510)
Exceptional administrative expenses		-	38,605
OPERATING SURPLUS	3	557	83,964
Tax on surplus	5	-	45
SURPLUS AFTER TAX		557	84,009
Retained surplus at the beginning of the year		525,897	441,888
Surplus for the year		557	84,009
RETAINED SURPLUS AT THE END OF THE YEAR		526,454	525,897

The notes on pages 11 to 16 form part of these financial statements.

**UNDERSTANDING ANIMAL RESEARCH
REGISTERED NUMBER: MS28954R**

**BALANCE SHEET
AS AT 31 DECEMBER 2018**

	Note	2018 £	2017 £
FIXED ASSETS			
Tangible assets	6	17,051	-
CURRENT ASSETS			
Debtors: amounts falling due within one year	7	138,867	93,436
Cash at bank and in hand	8	428,549	510,848
		567,416	604,284
Creditors: amounts falling due within one year	9	(57,016)	(77,390)
		510,400	526,894
NET CURRENT ASSETS			526,894
TOTAL ASSETS LESS CURRENT LIABILITIES		527,451	526,894
 CAPITAL AND RESERVES			
Capital reserves	11	997	997
Income and expenditure account	11	526,454	525,897
NET FUNDS		527,451	526,894

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the Council and were signed on its behalf

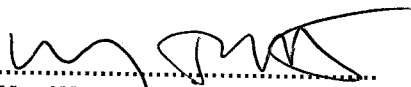
on 10 June 2019



.....
Professor Jeremy Pearson
Chair



.....
Dr Miles Maxwell
Honorary Treasurer



.....
Mrs Wendy Jarrett
Chief Executive

The notes on pages 11 to 16 form part of these financial statements.

UNDERSTANDING ANIMAL RESEARCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1. GENERAL INFORMATION

Understanding Animal Research promotes the use of animal research and the role it plays in advancing basic and applied science, including the development of treatments for people and animals and a better understanding of the world we live in. The organisation is a non-profit organisation, registered with the FCA as a mutual society number MS28954R, and is incorporated.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and applicable law.

The following principal accounting policies have been applied:

2.2 SUBSCRIPTIONS INCOME

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the society and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Subscriptions and donations are credited to the income and expenditure account in the year to which they relate but credit is not taken in the income and expenditure account for amounts received in advance.

Income relating to projects is taken to income as it is earned by the organisation.

2.3 OPERATING LEASES: THE SOCIETY AS LESSEE

Rentals paid under operating leases are charged to the Statement of income and retained earnings on a straight line basis over the lease term.

2.4 PENSIONS

Defined contribution pension plan

The society operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the society pays fixed contributions into a separate entity. Once the contributions have been paid the society has no further payment obligations.

The contributions are recognised as an expense in the Statement of income and retained earnings when they fall due. Amounts not paid are shown in accruals as a liability in the Balance sheet. The assets of the plan are held separately from the society in independently administered funds.

2.5 TAXATION

Tax is recognised in the Statement of income and retained earnings, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the society operates and generates income.

UNDERSTANDING ANIMAL RESEARCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

2. ACCOUNTING POLICIES (CONTINUED)

2.6 TANGIBLE FIXED ASSETS

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	- 25% to 50% on cost
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of income and retained earnings.

2.7 DEBTORS

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.8 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.9 CREDITORS

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

UNDERSTANDING ANIMAL RESEARCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

2. ACCOUNTING POLICIES (CONTINUED)

2.10 FINANCIAL INSTRUMENTS

The society only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

3. OPERATING SURPLUS

The operating surplus is stated after charging:

	2018 £	2017 £
Depreciation of tangible fixed assets	8,526	-
Fees payable to the society's auditor and its associates for the audit of the society's annual financial statements	5,000	5,451
Other operating lease rentals	55,958	57,528
Defined contribution pension cost	41,197	35,087
	<u> </u>	<u> </u>

4. EMPLOYEES

During the year, no council members received any emoluments (2017 - £nil)

Included within staff and council expenses are other costs in respect of Council members' travel and accommodation totalling £211 (2017 - £1,283).

The average monthly number of employees, excluding the Council, during the year was 10 (2017 - 10).

UNDERSTANDING ANIMAL RESEARCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

5. TAXATION

	2018 £	2017 £
CORPORATION TAX		
Adjustments in respect of previous periods	-	(45)
	<u> </u>	<u> </u>

FACTORS AFFECTING TAX CHARGE FOR THE YEAR

The organisation is treated for corporation tax purposes as being mutually trading and is not liable to UK corporation tax on its operating surplus. The charge for taxation is based on investment income for the year.

FACTORS THAT MAY AFFECT FUTURE TAX CHARGES

There were no factors that may affect future tax charges.

6. TANGIBLE FIXED ASSETS

	Office equipment £
COST OR VALUATION	
At 1 January 2018	7,073
Additions	25,577
At 31 December 2018	<u>32,650</u>
DEPRECIATION	
At 1 January 2018	7,073
Charge for the year on owned assets	8,526
At 31 December 2018	<u>15,599</u>
NET BOOK VALUE	
At 31 December 2018	<u>17,051</u>
At 31 December 2017	<u>-</u>

UNDERSTANDING ANIMAL RESEARCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

7. DEBTORS

	2018 £	2017 £
Trade debtors	59,493	26,289
Other debtors	79,374	67,149
	<u>138,867</u>	<u>93,438</u>

8. CASH AND CASH EQUIVALENTS

	2018 £	2017 £
Cash at bank and in hand	<u>428,549</u>	<u>510,848</u>

9. CREDITORS: Amounts falling due within one year

	2018 £	2017 £
Trade creditors	3,732	5,501
Other taxation and social security	40,006	45,097
Other creditors	13,278	26,792
	<u>57,016</u>	<u>77,390</u>

10. SHARE CAPITAL

All the share capital of the society has been cancelled as members' subscriptions have lapsed and the paid up amount has been transferred to the capital reserves in accordance with the society's rules.

11. RESERVES

Capital redemption reserve

The capital redemption reserve is made up of cancelled share capital. When a member ceases to be a member or is expelled, under the society's rules, the share is cancelled and the amount paid up is the society's property.

Income and expenditure account

The retained surplus account represents the cumulative surplus and deficit net of all adjustments from the start of the organisation.

UNDERSTANDING ANIMAL RESEARCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

12. PENSION COMMITMENTS

The society operates a defined contributions money purchase pension scheme. The assets of the scheme are held separately from those of the society in an independently administered fund. The pension cost charge represents contributions payable by the society to the fund and amounted to £41,197 (2017 - £35,087).

No contributions were payable to the fund at the balance sheet date (2017 - none).

13. COMMITMENTS UNDER OPERATING LEASES

At 31 December 2018 the society had future minimum lease payments under non-cancellable operating leases as follows:

	2018 £	2017 £
Not later than 1 year	45,260	36,921
Later than 1 year and not later than 5 years	135,780	181,040
	<u>181,040</u>	<u>217,961</u>

14. RELATED PARTY TRANSACTIONS

European Animal Research Association (EARA), a company in which Chief Executive Mrs Wendy Jarrett is a director, were charged management fees of £18,100 (2017 - £15,000) in the year. No balance was outstanding at the year end.

15. CONTROLLING PARTY

The society is controlled by the Council on behalf of its members.

UNDERSTANDING ANIMAL RESEARCH

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2018

	2018 £	2017 £
INCOME	700,549	764,870
LESS: OVERHEADS		
Administrative expenses	(699,992)	(680,906)
OPERATING SURPLUS	<u>557</u>	<u>83,964</u>
Tax on surplus on ordinary activities	-	45
SURPLUS FOR THE YEAR	<u><u>557</u></u>	<u><u>84,009</u></u>

UNDERSTANDING ANIMAL RESEARCH

SCHEDULE TO THE DETAILED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

	2018 £	2017 £
Subscriptions and donations	556,800	624,085
Grants and donations	76,780	52,759
Interest received	726	991
Service recharges	48,143	72,035
EARA management charge	18,100	15,000
	700,549	764,870
	700,549	764,870
	2018 £	2017 £
Project costs	7,229	15,976
Staff salaries	417,774	417,484
Staff national insurance	43,024	43,248
Staff pension costs - defined contribution schemes	41,197	35,087
St John's office move costs	750	19,923
Staff training	3,836	4,540
Staff and Council expenses	23,627	33,581
Consultancy	149	1,029
Stationery, postage and telephone	5,645	7,088
Communications	31,221	33,451
Information technology costs	21,726	22,116
General office expenses	1,187	3,343
Grants and subscriptions	869	1,722
Charity donations	609	136
Legal and professional	273	400
Auditors' remuneration	5,000	5,451
Accountancy, bookkeeping and payroll fees	14,100	14,150
Bad debts	-	7,959
Bank charges	247	261
Rent and service charges	55,208	37,604
Premises expenses	9,984	7,548
Repairs and maintenance	715	516
Education costs	2,176	635
Policy costs and scientific reports	4,920	6,263
Pension provision credit release	-	(38,605)
Depreciation - office equipment	8,526	-
	699,992	680,906
	699,992	680,906