

UKRI Horizon Europe guarantee funding

Financial and legal summary guidance

February 2025

This factsheet explains which costs are eligible, how direct costs (such as staff costs) are calculated, how indirect costs or overheads are calculated, and what evidence for costs and co-financing is required.

Further detail on costs can be found in the Annotated Grant Agreement (AGA)¹.

The UKRI Horizon Europe guarantee scheme is implemented by IUK whose funding rules are that projects are funded quarterly in arrears as evidenced by defrayed costs.

For the purposes of costs and their eligibility **projects should continue to follow Horizon Europe cost rules** not those of Innovate UK. There are limited exceptions to this principle which are mentioned in this document.

General financial principles

Horizon Europe is a “cost-sharing” programme which means that no profit can be made by a project. The Commission, and therefore UKRI, will reimburse up to 100% of direct eligible project costs plus a fixed rate of 25% for indirect cost, the level of contribution depending on the type of action being funded (see Table 1). Actions are specified in the Work Programme topic and the proposal will be drafted in response to a particular topic.

Type of Action	Reimbursement rate
Research and Innovation Action (RIA)	100% of eligible direct costs for all project participants
Innovation Action (IA)	100% of eligible direct costs for all not-for-profit project participants
	60% or 70% (varies by Topic) of eligible direct costs for all for-profit project participants
Coordination and Support Action (CSA)	100% of eligible direct costs for all project participants

Table 1 - Type of Action (project) and Reimbursement Rates

Note some partnerships are funded at a different rate to those mentioned in Table 1

For costs to be eligible they must comply with the general conditions of eligibility and with the specific conditions related to each cost category (see below). Detailed provisions on costings are contained in **Article 6** (beginning at p36) of the AGA.

¹ https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/aga_en.pdf

Eligible costs – general conditions (Article 6.1, AGA)

Eligible costs are those reasonable costs which are incurred by the beneficiary during the action², estimated in the budget for the action, necessary to achieve the action's objectives, recorded in the beneficiaries' accounts and supported by documentation, comply with appropriate national law and comply with the principles of sound financial management i.e., not excessive.

Eligible costs – specific conditions (Article 6.2, AGA)

Each cost item must comply with the following conditions depending on the cost category:

A – Personnel costs (includes employees, seconded persons, SME owners etc)

B – Subcontracting costs

C – Purchase costs (includes equipment, other goods works and services)

D – Other cost categories

E – Indirect costs

Each cost item must comply with the following conditions depending on the cost category.

A – Personnel costs

Staff costs are based on actual wages, statutory costs and the number of days worked. So, for example, if a member of staff spends 50% of their productive hours on a Horizon Europe project, their eligible staff costs would be 50% of their actual salary plus 50% of the costs to the business of that person, e.g. National Insurance and company pension payments. The number of productive days is effectively all the time a person has available to work, i.e., all working days after taking account of weekends, holidays and illness (capped at 215). See Annex 1 for a worked example of how to calculate staff costs.

It is important that all partners follow the same method of calculating daily rates. The Commission understands that rates vary widely between different countries due to different salary levels and social costs.

“Charge-out rates” (or consultancy rates) cannot be used as they include an element of profit.

Generally, personnel costs should be incurred by personnel based in the UK, however, with regard to costs of staff based outside of the UK, please contact IUK on support@iuk.ukri.org.

B – Subcontracting costs

Subcontracting can cover only a limited part of the action which are identified in the proposal. Contracts must be awarded ensuring no conflict of interest and the best value for money principle or, if appropriate, the lowest price.

Subcontracting is not allowed between partners in the same consortium or between affiliates and only certain tasks of the coordinator can be subcontracted.

² There are very limited exceptions to this rule eg. costs incurred prior to the start of the action for travel to the kick off meeting may be eligible as long as the kick off meeting is held during the project period.

Generally, unless specifically stated in the Proposal, subcontractors should be organisations based in the UK, if not, please contact IUK on support@iuk.ukri.org.

C – Purchase costs

C.1 – Travel costs and related subsistence allowances – these are allowable, must be actual (not based on a day rate) and in line with the beneficiaries' usual cost practices on travel (eg economy travel). This should be uploaded to IFS when requested by UKRI/IUK. Note first class travel is generally not acceptable as it does not conform to the general eligibility rules 6.1, ie. reasonable.

C.2 – Equipment - Depreciation costs of equipment, infrastructure or other assets. Only the portion of the costs that relate to the duration of the action and rate of actual use for the purposes of the action will be eligible. Depreciation costs are calculated according to the grant recipient's usual cost accounting practices. All equipment should be itemised within this category (whether depreciation applies or not eg low value asset). An organisation's policy (in PDF format) for the treatment of assets with regard to depreciation would be uploaded to IFS. Organisations are expected to have all necessary equipment in place at the start of the project. This includes, for example, desktops, laptops, mobile phones etc. This type of equipment, if purchased during the project, would not be considered a direct cost and will be included within the indirect cost category.

C.3 – Costs of other goods, works and services – this would include, for example, consumables and supplies, dissemination, and protection of results.

D – Other cost categories

Financial support to third parties

Financial support to third parties is not covered by the guarantee and therefore ineligible.

Internally invoiced goods and services

These are invoices that the participant itself produces e.g., self-produced consumables, facilities needed for the action etc. For example, these are most typically issued between departments in Universities or large complex businesses with test facilities.

E – Indirect costs

Indirect costs, or overheads, cover costs which are not directly linked to the action but are necessary to carry out the project. They are declared on the basis of a flat rate of 25% of eligible direct costs ie. personnel and purchase costs (T&S, equipment, OGWS) but excluding:

- subcontracting costs
- costs of internally invoiced goods and services (if applicable)
- costs from specific cost categories that include indirect costs e.g., costs for energy efficiency measures in buildings.

This element will be added by the grant beneficiary for each claim period. A worked example of costs for a proposal are given at Annex 2.

Evidence of staff costs and record keeping (Article 20)

Time records or monthly declaration (Article 20, note 9)

All partners have a choice to either:

- (a) use reliable time records (ie time sheets) either on paper or in a computer based time recording system, to record all the hours worked in the action. These records must be

dated and signed at least monthly by the person working for the action and their supervisor. If the time recording system is computer based the signatures may be electronic with a documented and secure process for managing user rights and an auditable log of all electronic transactions; or

(b) sign a monthly declaration on days spent for the action (template provided via AGA)

Records should be completed for all staff working on the project in case of audit.

Evidence of staff costs

Costs submitted must be those actually incurred, not those submitted or agreed in the proposal. While accounting records provide evidence of salary and obligatory insurance/pension costs, copies of actual staff pay/wage slips should be kept as the Commission retains the right to carry out checks and reviews of Associated Partners (but this is rare).

Record keeping

A record will also need to be kept of any revenue generated by the project e.g., from conference fees, training or publication sales.

Evidence of all costs must be available for inspection and original documentation must be kept for 5 years after the date of payment of the balance of the Commission contribution to the beneficiaries in the rare case the project is subject to an audit by the European Commission.

IUK rules dictate that evidence of costs incurred should be uploaded on submission of each quarterly claim. If there are five or more cost items per cost category in a quarterly claim a transaction report can be submitted instead (eg excel sheet).

Ineligible costs (Article 6.3, AGA)

These specific examples are listed in the AGA and include VAT (see below).

VAT (Article 6.3 note 1, AGA)

The general position is that deductible or refundable VAT (including VAT paid by public bodies acting as public authority) is an ineligible cost. Only VAT which is non-deductible or non-refundable is an eligible cost. All figure for costs statements should be prepared excluding VAT (unless the exception applies).

Cost category/budget shift

Following award of the Grant Offer Letter, the cost category breakdown can be adjusted by transfers of amounts between cost categories as long as the action is implemented as described in Annex 1 (description of the action) of the Horizon Europe Grant Agreement.

Please note, costs cannot be transferred into cost categories where an amount did not exist in the Proposal, without a Grant Agreement Amendment.

A PCR will be required in the following circumstances:

- the cumulative total of all budget shifts during the period of the grant is more than 20% of the total grant funding;
- any change to subcontracting³;
- all Grant Agreement Amendments that impact the UK partners' activities or costs, including but not limited to a change of scope or project duration.⁴

Following any budget shifts, direct and indirect costs will be recalculated in accordance with the above rules.

IUK grant payments

For detailed information on the IUK claims process please refer to the current [UKRI Horizon Europe guarantee guidance](#)⁵.

Independent Accountant's Report (IAR)

This is an eligible cost and threshold requirements for an IAR are given in Table 2 below.

Value of grant funding	IAR claim requirement
Up to £100,000.00	None
£100,000.01 - £500,000.00	Final claim only
£500,000.01 - £2,000,000.00	Q4 and final claim
£2,000,000.01 and above	Every Q4 and final claim

Table 2 - Independent Accountant's Report (IAR) thresholds

It is recognised that there may be projects that will incur costs for IAR that hadn't been included in their original proposal. Towards the end of the project the grant will be increased **if additional IAR cost claims** are necessary. Any increase will be subject to a cap of 5% of total grant value.

Please use the guidance and template provided at Annex 3.

Post award reporting requirements

The table at Annex 4 summarises the post-award technical monitoring level by grant value and organisation type.

A final report of the UK partner's contribution to the project will still be required at the end of all guarantee-funded projects held on IFS.

The Horizon Europe funding rate is applied to total project costs. You are expected to report on the total of your project costs as detailed in your original Horizon Europe proposal. For example, your total project costs in the proposal are €100,000, funding rate is 70%, so you are funded €70,000 (GBP equivalent). You will report on total project costs (€100,000) with

³ In all cases this should be discussed initially with the coordinator and Commission's Project Officer (if necessary). The outcome of this discussion should be evidenced in writing (email is sufficient). If a Grant Agreement Amendment is necessary this should be actioned and evidenced prior to PCR approval

⁴ The signed Grant Agreement Amendment should be uploaded with the PCR.

⁵ <https://www.ukri.org/wp-content/uploads/2024/09/UKRI-19092024-Horizon-Europe-Guarantee-Guidance-comments-for-next-update-Autumn-Winter-2024-minor-update-sent-to-web-team-18-Sep-2024.pdf>

the final claim, and receive €70,000 in funding subject to all costs being eligible and no breach of the maximum grant amount threshold.

Grant agreement amendment

Any Grant Agreement Amendment must be provided in the relevant financial quarter in which it is signed by the Commission. If the EC project is issued with a Grant Agreement Amendment in the future, you must email the Grant Agreement Amendment to support@iuk.ukri.org explaining what has changed and quoting your project number.

Acknowledging grant funding in publicity

Please include the following grant funding acknowledgement statement (exact wording should reflect either single or multiple UK participants):

“UK participants in Horizon Europe Project [NAME] are supported by UKRI grant numbers [123] (organisation name) and [123] (second/third etc organisation name)”. Note that the grant number is the same as the IFS application number.

Subsidy compliance

Included at Annex 5 are a number of FAQs which aim to clarify the subsidy compliance position with regard to Horizon Europe guarantee funded UK organisations.

Further information

If you have any questions, please contact IUK as follows:

Email: support@iuk.ukri.org

Phone: 0300 321 4357

IUK phone lines are open from 9am to 12pm and 2pm to 5pm, Monday to Friday (excluding bank holidays).

Annex 1 – Personnel Costs

Please note these figures are fictitious and are for illustrative purposes only

Personnel costs relate to a reporting period and the example below shows a reporting period of 12 month (January to December).

The basic formula is Personnel costs = Daily Rate x Days worked on the project

Personnel Costs (full time employee)	€
Salary cost	50,000
Social charges (e.g. national insurance and company pension contributions) - 11% of staff costs in this example	5,500
Other costs	2,000 ⁷
Total annual cost per employee	57,500
Daily rate (total annual cost per employee) / maximum declarable day-equivalents (215)	267.44
Days worked on project	150
Personnel costs (daily rate x days worked on project)	40,116

The daily rate is calculated for the reporting period and must be calculated for each staff category ie. employees with different salaries should be calculated separately.

Daily rate formula: $(215/12) \times$ the number of months during which the person is employed within the reporting period \times the working time factor (for full time =1, part time = 0.5)

Note: 215 is the official number of working days per calendar year (1,720 hours i.e., 215 x 8hrs/day).

⁷ For example, a fee paid by the employer for a complementary health insurance scheme for the employee

Annex 2 – Cost Reimbursement

Please note these figures are fictitious and are for illustrative purposes only

Reimbursement of Eligible Costs⁸

Direct Costs	Description	€	Totals (€)
A	Personnel costs	1,500,000	
B	Subcontracting	100,000	
C1	Travel and Subsistence	50,000	
C2	Depreciation	50,000	
C3	Other goods and services	50,000	
D	Support to 3rd Parties	50,000	
Total Eligible direct costs		1,800,000	1,800,000

Indirect Costs		€	Totals (€)
Exclusions:			
A	Subcontracting	100,000	
B	Support to 3rd Parties	50,000	
Total exclusions		150,000	150,000
Total eligible costs for the purposes of calculating indirect costs			1,650,000
Indirect costs rate	25%		
Total indirect costs			412,500

Total Eligible Costs (Direct and Indirect Costs)			
Total of direct and indirect costs			2,212,500
RIA and CSA	Funding rate up to 100%		2,212,500
IA	Funding rate up to 70%		1,548,750

⁸ All figures are exclusive of VAT (see paragraph on VAT above for details)

Annex 3 – Independent Reasonable Assurance Report – Guidelines and Template

Where there is a requirement to complete an IAR the following criteria should be met for ALL Reports.

- **To be qualified to prepare an Accountant's Report under the terms and conditions of the Innovate UK Grant offer, the Accountant must be a qualified member of one of the CCAB bodies.**
- The report should be submitted on the headed paper of the Accountant
 - The Annex 7 template should be copied on to the headed paper in its entirety and, at the start of the document, company names and addresses should be written in full (as in a letter)
- The report should be addressed to the directors of the grant receiving Organisation ("the Awardee") and Innovate UK a Council of UK Research and Innovation
- The report should include (as headings prior to the body of the report)
 - The Project Title
 - The Project Number
 - The Awardee
 - The Date of Grant Offer Letter
 - The period covered by the report as set out in Annex 6 (Revised for Horizon Europe Guarantee), pages 1 and 2
- Part B table should be completed to show the eligible costs incurred by the awardee within the period specified. It should not include any adjustments identified by the reporting accountant.
- At the end of the report
 - It should be signed by the reporting Accountant
 - It should be dated
 - It should include a contact name, email address and telephone number for enquiries
- Finally, the report should be uploaded to IFS PA by the awardee with the claim.

Project Title: [Project Title] (“the Project”)
Project Number: [File Ref]
Awardee: [Name of Company]
Date of [Contract/Offer Letter/Grant Funding Agreement]: [Insert Date]

For the period [xx xxxx 20xx] to [xx xxxx 20xx] (“the Period”)

To the directors of [Name of Company] (“the Awardee”) and Innovate UK, (a Council of United Kingdom Research and Innovation (UKRI).

PART A

This independent reasonable assurance report (“the Report”) is produced in accordance with the terms of the [Contract/Offer Letter/Grant Funding Agreement] dated [Insert Date] (“the Contract/Offer Letter/Grant Funding Agreement”) for the purpose of reporting to the directors of [Name of Company] (“the Awardee”) on the grant claim submitted by the Awardee for monies receivable for the Period, as required by the terms and conditions of the [Contract/Offer Letter/Grant Funding Agreement]. We hereby confirm that this Report has been prepared in accordance with Innovate UK’s standard terms of engagement as set out in Annex 5 to the [Contract/Offer Letter/Grant Funding Agreement].

Our Report is prepared solely for the confidential use of the directors of the Awardee and Innovate UK, and solely for the purpose of facilitating the grant claim. This Report is released to the directors of the Awardee and Innovate UK on the basis that it shall not be copied, referred to or disclosed, either in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent, except where another party demonstrates a statutory right of access to it.

Without assuming or accepting any responsibility or liability, in respect of this Report, to any party other than the directors of the Awardee and Innovate UK, we [Name of Firm of Accountants] acknowledge that the directors of the Awardee and Innovate UK (either individually or jointly) may be required to disclose this Report to parties demonstrating a statutory right of access.

This Report is designed specifically to satisfy the engagement requirements agreed by the directors of the Awardee and Innovate UK, and is not deemed suitable for use, or to be relied upon, by any other party wishing to acquire any rights against [Name of Firm of Accountants] for any purpose or in any context.

Any party, other than the directors of the Awardee and/or Innovate UK, that accesses this Report (or a copy thereof) and chooses to rely upon it (or any part of it) will do so at its own risk.

To the fullest extent permitted by law, [Name of Firm of Accountants] will accept no responsibility or liability with regard to this Report to any other party besides Innovate UK and the Directors of the Awardee, and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person’s reliance on representations in this Report.

Respective responsibilities of the Directors and [Name of Firm of Accountants]

As directors of the Awardee, you are responsible for ensuring that the Awardee maintains accounting records which disclose with reasonable accuracy, at any time, the financial position of the Awardee and, in respect of grant claims, as the Awardee's directors, you are responsible for compiling claims in accordance with grant offer letters, ensuring that only eligible items are included in each grant claim and for ensuring that all terms of such offer letters have been complied with, or have been varied in writing with Innovate UK approval. It is also the directors of the Awardee's responsibility to extract relevant financial information from the Awardee's accounting records, to make any calculations specified in the [Contract/Offer Letter/Grant Funding Agreement], and to provide relevant financial information to Innovate UK.

Our approach

We conducted a reasonable assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised) *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ('ISAE 3000 (Revised)') issued by the International Federation of Accountants (IFAC).

For the purpose of the engagement, we have been provided by the directors of the Awardee with a schedule, prepared by the Awardee, detailing its eligible expenditure incurred and defrayed during the Period, in compliance with the terms of the [Contract/Offer Letter/Grant Funding Agreement] ("the Schedule"). The Schedule is included at Part B of this Annex 7, and the directors of the Awardee remain solely responsible for the information contained therein.

In performing this engagement, we have applied International Standard on Quality Control (ISQC) 1 and the independence and other ethical requirements of the International Ethics Standards Board for Accountants (IESBA).

The objective of a reasonable assurance engagement is to perform such procedures, on a sample basis, as to obtain information and explanations we consider necessary to provide us with sufficient appropriate evidence to express a positive conclusion on the information provided.

In line with the grant offer letter we report on the amount of eligible expenditure that has been claimed by the Awardee and whether the expenditure is in line with the terms and conditions set out in the grant offer and in Innovate UK's specific guidance on the eligibility of costs.

The testing included the procedures agreed with the Awardee and Innovate UK as set out in Appendix 1 to this Report.

The testing was carried out in line with the materiality level prescribed by Innovate UK, being 10% of the total eligible expenditure claimed and reported on in the Schedule.

Inherent limitations

The engagement is less in scope than an audit performed in accordance with International Standards on Auditing (UK) and therefore provides a lower level of assurance than an audit. It requires that we obtain reasonable rather than absolute assurance that the schedule of eligible expenditure is free of material misstatement. There are inherent limitations in the assurance process, including, for example, selective testing and the possibility that collusion or forgery may preclude the detection of material misstatements, fraud, and illegal acts.

Our audit work on the financial statements of the Awardee is carried out in accordance with our statutory obligations and is subject to separate terms and conditions. This engagement will not be treated as having any effect on our separate duties and responsibilities as the Awardee's external auditors. Our audit report on the financial statements is made solely to the Awardee's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Awardee's members those matters we are required to provide them in the audit 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 Awardee and its members as a body, for our work, for our audit reports, or for the opinions we have formed.

Conclusion

In our opinion, the Schedule has been prepared, in all material respects, in accordance with the terms and conditions of the [Contract/Offer Letter/Grant Funding Agreement].

... or ...

Except for **any errors or reservations noted hereunder**, in our opinion the schedule has been prepared, in all material aspects, in accordance with the terms and conditions of the [Contract/Offer Letter/Grant Funding Agreement].

Such errors and reservations include:

[Please state all errors and reservations here]

... or ...

In our opinion, the Schedule in Part B has not been prepared in all material respects in accordance with the terms and conditions of the [Contract/Offer Letter/Grant Funding Agreement]:

[Please state reasons why, in your professional opinion, eligible costs have not been reported by the Awardee, in accordance with the Schedule in Part B of this Annex 7]

Should you have any questions, please contact [.....] on [.....].

Firm of Accountants

Office

Date

This Part B section should be completed by [Name of Firm of Accountants]. On those occasions where the Part B table has been completed by [Name of Company] (“the Awardee”) and submitted on their letter headed paper, [Name of Firm of Accountants] are to countersign the document in order to report on the eligible expenditure incurred and defrayed throughout the period. Regardless of which entity has completed the table, the headings in the table should not be amended from those stated below. The Part B table headings must match exactly, those in the Grants system.

PART B - Cost Categories

The Schedule below lists the current reporting categories for industry awardees in Innovate UK’s grant claims tool.

<u>Eligible Industry Costs</u>	Costs (£)
Personnel Costs	
Subcontracting Costs	
Travel & Subsistence	
Equipment	
Other Goods, Works & Services	
Other Costs	
Indirect Costs	
Total Costs (£)	

Appendix 1

We agreed with the Awardee and Innovate UK to perform the following procedures to obtain sufficient appropriate evidence to support our conclusion:

- a. obtained from the Directors of (the Awardee) a Schedule of eligible expenditure claimed relating to the project
- b. checked the arithmetical accuracy of the Schedule
- c. for each cost category reported by (the Awardee) selected a random sample of expenditure claimed to check to invoices, timesheets for labour costs (unless otherwise agreed by Innovate UK) directly associated with the Project works and payroll records, and other supporting documents to confirm that the costs were incurred and defrayed
- d. for overheads included in the expenditure claimed selected a random sample to check that any amounts are in respect of the Awardee’s own labour, not calculated to include any profit and not in excess of overhead rates applicable to similar work carried out by the Awardee
- e. made enquires with the directors of the Awardee into whether the amounts claimed include any addition for profit by the Awardee and that administrative support costs are recorded as overheads
- f. checked that directors’ remuneration in respect of activity undertaken on Innovate UK grant-funded work is recorded as ‘Labour’ for industry awardees in any claim for grant submitted
- g. checked that the expenditure claimed excludes input Value Added Tax, and interest and service charges arising from hire purchase, contract hire, leasing and credit arrangements
- h. confirmation from the directors of the Awardee and checked to the Awardee’s accounting records reporting such grant revenue, that no other public funding, including any other income paid by, or associated with, a Public Body, has been received in respect of expenditure funded by this Innovate UK’s grant. Innovate UK requires the Accountant to seek a formal written representation from management that the expenditure has not been double-funded and may exercise the right to require the Accountant to provide a copy of that representation.

Annex 4 – Monitoring level requirements

Grant-holding organisation	Guarantee grant value	Technical monitoring level with Monitoring Officer appointed
Businesses participating in EU consortia as Associated Partners*	Up to £500k	UKRI internal assurance; no Monitoring Officer appointed
	£500k-£2m	Bronze (2 days per year)
	Over £2m	Silver (up to 12 days per year)
Businesses with UK-only (monobeneficiary) awards, including EIC Accelerator Guarantee grants and EIC Pathfinder/Transitions Guarantee grants where applicable	Up to £2m	Bronze (2 days per year)
	Over £2m	Silver (up to 12 days per year)
HEIs/charities/public sector bodies	Any	UKRI internal assurance; no Monitoring Officer appointed

*Refers to the 'Business' organisation category on IFS only.

Annex 5 – Subsidy compliance frequently asked questions

My organisation had been successful in Horizon Europe and will receive funding via the HE guarantee scheme (which is our only funding at the moment) are there any State Aid/Subsidy issues I should consider?

In anticipation of the Subsidy Control Act 2022 coming into effect from 4th January 2023, a subsidy scheme was created to meet the requirements contained within the UK-EU Trade and Co-operation Agreement by UKRI to cover awards issued under the Horizon Europe Guarantee, this scheme is now referred to as a legacy scheme within the [Subsidy Control Act s.48](#).

The [Horizon Europe Guarantee Scheme](#) was published on the 8th of November 2022, which means all Grant Offer Letters signed and returned on or after this date are considered to be awarded under the Legacy Scheme, and as such are treated as subsidies for enterprises acting economically. Any Grant offer letters signed and returned before the 8th of November 2022 will be considered as no-subsidy.

This has no material effect on your organisation's grant funding.

My organisation already has projects funded by UK public bodies, will my Horizon Europe guarantee funding mean I am in breach of State Aid/Subsidy compliance rules?

It is a fundamental principle that organisations cannot be funded for carrying out the same activity twice. Tasks in any current UK funded projects should not replicate the activities you are conducting in the Horizon Europe project. However, If the work you will conduct under your current funding does overlap with the work you will do in your Horizon Europe project you may be in breach of subsidy rules. If you are uncertain about your obligations under the Subsidy Control rules, please contact IUK on support@iuk.ukri.org.

My organisation is conducting many different Horizon Europe guarantee funded projects, could I be in breach of State/Aid compliance rules?

The number of HE Guarantee awards received doesn't make any difference, as long as the scope and eligible costs of the awards do not overlap.

My organisation is a Higher Education Institute/Research Organisation do we need to be concerned with State Aid/Subsidy compliance rules

Although you are not a commercial enterprise and will most likely not be conducting "commercial" activity it is sensible to check that the detail of the Horizon Europe project (eg is it producing income), in any event the same rules on double funding (see above) apply. If you are uncertain about your obligations under the Subsidy Control rules, please contact IUK on support@iuk.ukri.org.