

INTENSIVE CARE NATIONAL AUDIT AND RESEARCH CENTRE

England & Wales · Charity number 1039417

Details

Other names I C N A R C

Status Registered

Legal form Charitable company

Company number [02946727](#)

Registered 1994-07-13

Register [View on the Charity Commission register](#)

Contact

Address I C N A R C
Napier House
24 High Holborn
London
WC1V 6AZ

Phone 02078316878

Email icnarc@icnarc.org

Website www.icnarc.org

Activities

Objects: THE ADVANCEMENT OF EDUCATION ABOUT THE ORGANISATION AND PRACTICE OF CRITICAL CARE, IN PARTICULAR THROUGH THE PROMOTION OF AUDIT AND RESEARCH INTO CRITICAL CARE AND THE PUBLICATION OF THE USEFUL RESULTS OF SUCH AUDIT AND RESEARCH

Activities: The advancement of education in the organisation and practice of critical care (in particular through the promotion of audit research into critical care and the publication of the useful results of such audit and research).

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Ireland
- Northern Ireland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£5,249,732	£5,692,245	£2,905,576	62
2023-12-31	£5,937,003	£5,536,757	£3,348,089	56
2022-12-31	£5,084,396	£4,373,329	£2,947,843	50
2021-12-31	£4,954,122	£3,622,187	£2,236,776	45
2020-12-31	£3,852,361	£3,618,054	£904,841	40

Trustees

Name	Role	Appointed
Susan James	Chair	2019-01-01
GARY MORLEY		2023-10-26
Gareth Sellors		2016-02-16
Hemang Hitesh Patel		2023-12-01
PROF DK MENON		
Prof Lisa Hinton		
Prof Manu Shankar-Hari		2022-04-28
Prof Richard David Grieve		2022-04-28
Professor Ruth Endacott		2019-01-01
Tamas Szakmany Prof		2022-04-28
Tim Gould		2016-02-16
Vikki Williams		2023-05-01

Accounts

**Working together
to improve care and outcomes**

Intensive Care National Audit and Research Centre
Annual Report and Accounts | Year ended 31 December 2024

www.icnarc.org

Contents

About ICNARC.....	3
Trustees report	4
Strategic Objectives for 2024-26	5
Progress against strategic priorities for 2024	6
Establishing quality through research	9
Research highlights - 2024.....	10
Our plans for research - 2025.....	12
Assessing quality through audit	13
Audit highlights - 2024.....	14
Our plans for audit - 2025.....	16
Promoting quality through sharing information	17
Our plans for sharing information – 2025	20
Enabling quality through technology innovations.....	21
Our plans for sharing information – 2025	22
Financial review	23
Governance, structure and management	26
Statement of Trustees’ responsibilities	28
Independent auditor’s report to the Members of the Intensive Care National Audit and Research Centre.....	29
Financial statements	
Statement of Financial Activities	32
Balance Sheet	33
Statement of Cash Flows	34
Notes to the Accounts	35

About ICNARC

In the UK, each year, over 200,000 people are admitted to an adult general critical care unit.

At the Intensive Care National Audit and Research Centre (ICNARC), we work to ensure the best possible critical care by facilitating improvements in the structure, process, outcome and experience – for patients and for those who care for them.

We achieve this by creating and sharing information about the quality of critical care to those who finance, commission, manage, deliver and experience critical care (both within and outside the NHS) through our national clinical audits and through our clinical and health services research studies.

Improving care and outcomes

At ICNARC, we believe that quality critical care has three main elements:



To find out more about ICNARC, please visit www.icnarc.org

Trustees report

The Trustees present their Annual Report together with the audited financial statements of the Charity for the year ended 31 December 2024. The Trustees confirm that the Annual Report and financial statements of the Charity comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Charitable Objects

“...the advancement of education in the organisation and practice of critical care (in particular, through the promotion of audit and research into critical care and the publication of the useful results of such audit and research)...”.

*“...research is concerned with discovering the right thing to do;
audit with ensuring that it is done right...”*

Richard Smith, former Editor-in-Chief, British Medical Journal

We achieve our Charitable Objects by...

...establishing quality through research

Read more about how we are developing and expanding our research portfolio within our Clinical Trials Unit ([page 9](#))

...assessing quality through audit

Read more about how we are developing and expanding our national clinical audits within our National Audit Programme ([page 13](#))

...promoting quality through sharing information

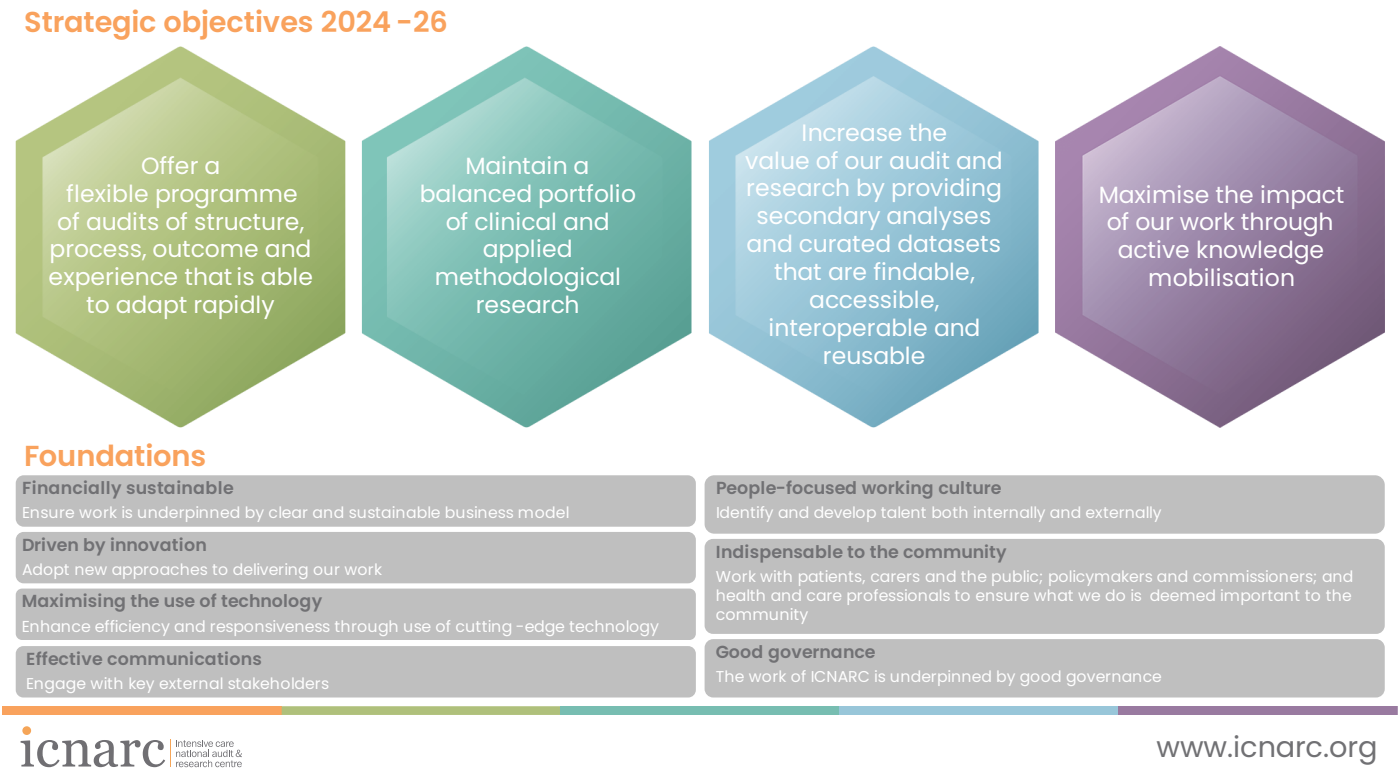
Read more about how we are analysing data and sharing information ([page 17](#))



Strategic Objectives for 2024-26

ICNARC’s strategic objectives for 2024-2026 are built around our core organisational values: *rigorous, collaborative, innovative and integrity*.

The four main strategic objectives are underpinned by seven foundations which define the way we wish to work at ICNARC.



The four main strategic objectives are underpinned by seven foundations which define the way we wish to work at ICNARC.

Progress against strategic priorities for 2024

Our annual strategic priorities are defined in our business plan, which details the key deliverables against our overall strategic objectives and foundations.

Strategic Objectives

1 Offer a flexible programme of audits of structure, process, outcome and experience that is able to adapt rapidly

- Substantial work on Structure audit for units completed and to be distributed in early 2025
- Second Pilot of the Cardiogenic Shock Module in progress
- Family Satisfaction Audit pilot undertaken
- Clinical Audit Group application approved for linking our clinical audits to long term outcomes
- Initial work on a clinical audit enterprise data model and flexible reporting platform completed

2 Maintain a balanced portfolio of clinical and applied methodological research

- A documented pipeline of applications in place for randomised clinical trials, methodological studies and secondary analysis of routine data put in place
- Majority of research studies delivering to time and target
- International collaborations progressing with Australia (T4P, PIVOTAL, MOSAICC) and Canada (T4P, blood pressure trial, PIVOTAL)

3 Increase the value of our audit and research by providing secondary analyses and curated datasets that are findable, accessible, interoperable and reusable

- Initial work on establishing Metadata for public facing inventory of audit and research data assets completed
- Delivery plan agreed for live platform for audit customers to interrogate their own data
- Case Mix Programme data prepared for onboarding to TBI-REPORTER platform
- Trusted research/secure data environments identified and prioritised

4 Maximise the impact of our work through active knowledge mobilisation

- Knowledge mobilisation plans embedded in all projects
- Initial work completed on system to proactively identify quality improvement projects from the audits and provide baseline for subsequent annual increases

Foundations

1 Financially sustainable

Ensure work is underpinned by clear and sustainable business model

- Initial work carried out on the business models for proposed new clinical audits
- Charging policy for data analysis requests revised and approved

2 Driven by innovation

Adopt new approaches to delivering our work

- Attendance at the International Clinical Trials Methodology Conference, and federated platform trials workshop generated potential collaborations, including discussions with Canada regarding harmonising paediatric platform trials
- Attending conferences on industry leading technology including Azure, AI and enterprise data management. Membership of Digital Health Networks, Global Health Network, UK CRC IS network.

3 Maximising the use of technology

Enhance efficiency and responsiveness through use of cutting-edge technology

- Initial draft of Artificial Intelligence Strategy completed and prioritisation framework in place. Feasibility assessment for CoPilot for Microsoft 365 complete
- Atlassian Cloud computing platform implemented
- Review completed on a plan for sustainable long-term IT architecture for our clinical audit systems
- Review completed on the standardisation and alignment of systems used across the organisation
- A number of previously manual processes and data integrity processes have been automated. Ongoing projects to automate further processes in progress.

4 Effective communications

Engage with key external stakeholders

- Stakeholder mapping completed alongside initial development of an overall communications plan

5 People-focused working culture

Identify and develop talent both internally and externally

- Internal line management training programme established
- Four research fellowships in place during the year

6 Indispensable to the community

Work with patients, carers and the public; policymakers and commissioners; and health and care professionals to ensure what we do is deemed important to the community

- A patient and public network created of former patients – full steering group to be established in 2025
- Commenced involvement of an Independent Data Access Oversight Committee
- Wider stakeholder engagement carried out including with NHS England

7 Good governance

The work of ICNARC is underpinned by good governance

- Full Business planning process established
- Departmental data inventories completed
- Initial work on revised risk management framework commenced

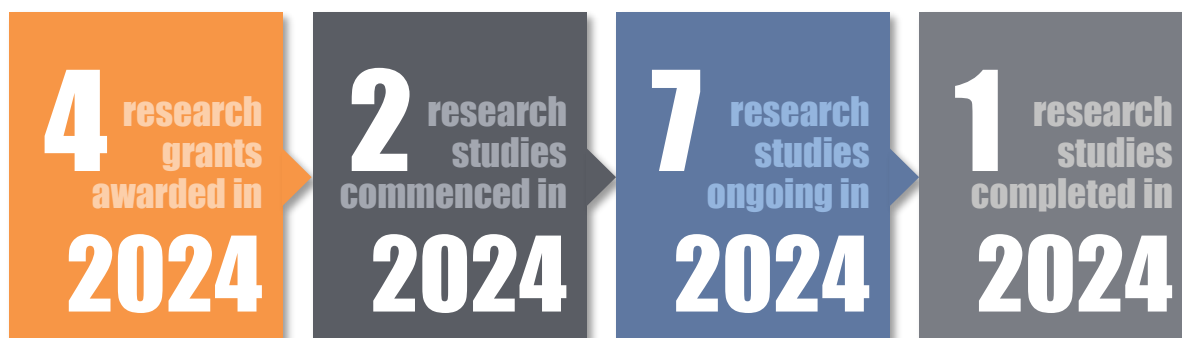
Establishing quality through research

Research at ICNARC is conducted within our Clinical Trials Unit (CTU), a fully registered unit by the UK Clinical Research Collaboration. Our small CTU conducts a broad portfolio of research in critical care, both experimental (randomised clinical trials) and observational studies, applying quantitative and qualitative methods. Through collaboration with patients and health care providers, we design, conduct, analyse and disseminate high-quality, innovative research in adult and paediatric critical care. We evaluate the care, outcomes and experiences of the critically ill with a view to informing best care, outcomes and experiences for future patients.

“...the unit provided clear evidence of operational experience in the design and delivery of large-scale multicentre clinical trials...”

International Expert Panel, UK Clinical Research Collaboration

Research – 2024



Development of our research portfolio continues in adult and paediatric critical care.

Adult critical care research studies

Awarded	Commenced	Ongoing	Completed
TITAN-TBI		- REMAP-CAP - T4P - UK-ROX - EXAKT - MOSAICC	

Paediatric critical care research studies

Awarded	Commenced	Ongoing	Completed
- PIVOTAL - Oxy-PICU Neurodevelopment - Combining treatment effects	- Oxy-PICU Neurodevelopment - Combining treatment effects	- PRESSURE - GASTRIC-PICU	PICU platform development

Successful funding awards for research methodologists

- Two successful funding applications under NIHR call for research methodologists:
 - Oxy-PICU neurodevelopment outcomes
 - Combining treatment effects
- *Oxy-PICU neurodevelopment outcomes* will follow-up patients enrolled in the recently completed, ICNARC-led, Oxy-PICU randomised clinical trial (RCT) to understand the impact on longer-term development of children enrolled in the trial.
- The main results of OXY-PICU showed benefit of reducing exposure to additional oxygen for critically ill children, but this will allow us to check that there is no longer-term impact
- *Combining treatment effects* aims to combine data from the recently completed, ICNARC-led, First-ABC RCT and its 'target trial' using routine data.
- In a target trial, RCT framework is applied to routinely collected observational (non-randomised) data to prevent potential biases that can occur with observational studies.
- Using a Bayesian statistical approach, we will explore when and how these two types of data (RCT and target trial) can be successfully combined to correctly answer questions which cannot be answered by the RCT data alone.
- Funded by the NIHR, both projects started in October 2024.

Paediatric Intensive Care Adaptive Platform Trial (PIVOTAL) funding award

- A multi-centre, randomised, Bayesian adaptive platform trial in critically ill children.
- As an adaptive platform trial, PIVOTAL allows multiple research questions and interventions to be tested at the same time.
- The adaptive design also allows for additional interventions and research questions deemed important by health care professionals and patients to be added in future.
- This may allow for more questions to be answered, more efficiently and mean that successful therapies can be identified quickly with a view to informing and establishing appropriate national clinical standards in the shortest possible time frame.
- The overall aim of the PIVOTAL platform is to simultaneously evaluate the clinical and cost-effectiveness of multiple interventions in critically ill children. Initial interventions to be tested include:
 - different intravenous sedative strategies;
 - conservative fluid administration; and
 - restrictive red blood cell transfusion.
- Funded by the National Institute for Health and Care Research (NIHR) following successful completion of the PICU platform development grant.
- Funding was awarded in August 2024 for the work to start in January 2025.

Patient recruitment complete for UK-ROX and EXAKT studies

- Patient recruitment into both studies was complete in late 2024.
- UK-ROX is a large-scale randomised clinical trial (RCT) trying to find out if using a lower oxygen saturation target (conservative oxygen therapy) to guide oxygen treatment might lead to better outcomes for patients when compared with the more liberal approach currently used in NHS ICUs (usual oxygen therapy).
- Recruitment of the 16,500 patients for the UK-ROX RCT was completed from 97 hospitals in England, Wales and Northern Ireland.
- EXAKT was conducted as a study within the UK-ROX RCT and aimed to find out whether skin tone affects the accuracy of pulse oximeters (a clip that is placed on a fingertip to measure the amount of oxygen in a person's blood).
- An increasing number of studies have shown that for people with darker (pigmented) skin tones, pulse oximeters may over-estimate their true oxygen level. Over-estimation of oxygen levels could under-estimate the seriousness of a person's illness, leading to them not receiving the correct treatment early enough.
- Recruitment of the 900 patients for the EXAKT study was completed from 24 ICUs participating in the UK-ROX trial.
- Dissemination of the results from these two studies is planned for mid-2025 and will have a large and immediate impact on clinical practice and on patient outcomes in the NHS and worldwide.

Our plans for research – 2025

- We will prioritise identification of priority areas for research, the development of studies using new methodologies, and potential new funders to ensure a balanced research portfolio and pipeline.
- We will prioritise identification of opportunities to expand our international collaboration.
- We will continue to partner with patients, carers and the public in the design and management of our research studies and promote equality, diversity and inclusion.
- We will prioritise identification of opportunities for funding to monitor the implementation of research study results through national audit or other routinely collected data.
- We will continue to strengthen our clinical trials unit infrastructure, through appointment of a Quality Assurance Manager, to ensure delivery of high quality clinical trials.
- We will continue to increase the efficiency of our research, including maximising the use of routinely collected data.
- We will continue to lead and collaborate on national and international research studies into adult and paediatric emergency and critical care.
- We will continue to aim for the highest level of impact from our research studies.
- We will continue to support/provide working opportunities for clinical/non-clinical associates/researchers and invest in our/others' research studies through academic collaboration and citizenship.

To find out more about ICNARC's research, please visit:

www.icnarc.org/research/

Assessing quality through audit

Audit at ICNARC is conducted within our National Audit Programme. Through specification, management and analysis of accurate clinical audit data and from applying accurate risk prediction, we support health care providers to benchmark their care and outcomes with other providers to prompt quality improvement.

“...without clinical audit, we don’t know how we are doing...”

- **Professor Sir Nick Black, ex-Trustee, ICNARC**

National Audit Programme

Our National Audit Programme currently encompasses three national clinical audits, with two operating within the NHS and registered on the NHS Quality Accounts.



The **Case Mix Programme (CMP)**, launched in 1994 (and the foundation for ICNARC), is the national clinical audit of patient outcomes from adult critical care. The CMP is open to NHS and non-NHS providers in England, Wales and Northern Ireland, including both general and specialist units at all levels of critical care.



The **National Cardiac Arrest Audit (NCAA)**, launched in 2009, is the national clinical audit of in-hospital cardiac arrests in the UK and Ireland, and is a collaboration between the Resuscitation Council UK (RCUK) and ICNARC. The NCAA is open to all NHS and non-NHS acute hospitals in England, Scotland, Wales, Northern Ireland and Republic of Ireland



The **Irish National Intensive Care Unit Audit (INICUA)**, launched in 2010 in collaboration with the National Office of Clinical Audit in Ireland, is the national clinical audit of patient outcomes from adult critical care units in the Republic of Ireland.

Audit highlights – 2024

Case Mix Programme (CMP)

- 288 NHS/non-NHS adult critical care units participating
- Over 200,000 critical care admission records submitted and validated
- Unit Reports updated with new analysis including utilising daily intervention and organ support data for the first time
- Critical Care Network Reports (NQRs) produced and now distributed to networks twice a year
- CMP Public Report 2022-23 published, the first public report for the CMP since the COVID-19 pandemic (during which public reporting was on hold)
 - Report includes Comparative Unit Report, revamped CMP Summary Statistics and our first CMP highlights infographic
- New ICNARC model for predicted risk of acute hospital mortality developed based on Version 4.0 dataset, to be rolled out into reports in 2025
- Permissions now in place for CMP to link to other datasets for longer-term outcome analysis (e.g. one year survival), and for CMP to be used as a Research Database
- Second pilot of Cardiogenic Shock Module completed along with planning for wider rollout as an optional module for all CMP units
-

National Cardiac Arrest Audit

- 208 hospitals participating
- 14,000 resuscitation event records submitted and validated
- Pilot of NCAA in Republic of Ireland up and running from April 2024-March 2025; 9 hospitals participating
- First NCAA Public Report, for 2022-23 data, published, the first time NCAA comparative hospital data have been publicly released, a landmark in NCAA's growth as a national clinical audit
 - Report includes revamped NCAA overall and paediatric Summary Statistics and our first NCAA highlights infographic
- New data submission and validation web portal successfully released, and all hospitals transitioned from old portal
- Preparation underway for update to NCAA Dataset Version 2.0 in 2025, a key step in the development of NCAA which will see additional data collected on existing frailty, treatment escalation plans, and interventions undertaken during the arrest event

Irish National Intensive Care Unit Audit

- 29 adult critical care units participating; phase 2 of recruitment now complete
- Over 16,500 critical care admission records submitted and validated
- Unit, Hospital Group and overall INICUA reports updated, and new Version 4.0 Quality Indicators launched

Family Satisfaction Audit (in development)

- Phase two of an initial pilot was completed in two units
- Permissions now in place to link CMP data with family member responses
- Development of a Family Satisfaction Report is underway
- Following results from the first pilot, a decision has been made to pilot a new process in 2025

Our plans for audit – 2025

- We will continue to maintain and increase coverage of our national clinical audits and, where appropriate, continue to develop and extend our audit services, including our audit pilots
- We will continue to develop our collaborations with the Resuscitation Council UK and the National Office of Clinical Audit in Ireland
- We will develop key performance indicators for our audits, to better monitor participation and the resourcing required to run and continually improve our audits
- We will continue to develop and upgrade our audit platform, including the staged development and release of a new online reporting platform in 2025
- We will release NCAA Dataset Version 2.0
- We will publish 2023-24 Public Reports for the CMP and the NCAA
- We will roll out the new Version 4.0 risk model for the CMP and the INICUA to all levels of reporting
- We will enhance our Quality Improvement (QI) work for both the CMP and the NCAA, publishing our first QI plans and developing further QI resources for participating units and hospitals
- We will continue to develop the content of our national clinical audits, including introducing longer-term outcomes
- We will continue rolling out the Cardiogenic Shock Module for the CMP
- We will continue to develop a Family Satisfaction Audit

To find out more about ICNARC's audit, please visit: www.icnarc.org/audit/

Promoting **quality through** sharing information

We share information – results from our national clinical audits and from our research studies – through local, regional and national reporting (audit), and through peer-reviewed scientific and other tailored outputs (research). We enhance our dissemination activities for our audit and research information through digital media and through presentations at local, regional, national and international meetings/conferences – both at our own and others' events.

We endeavour to ensure that relevant information reaches those experiencing, delivering, managing, commissioning and financing critical care in the UK. We believe that critical care should be based on rigorous, scientific evidence.

Sharing information highlights – 2024

In 2024, we continued to develop reporting on the Case Mix Programme (CMP) Dataset Version 4.0 data. The full Version 4.0 quarterly critical care unit reports, developed in 2023 for the CMP with new and updated quality indicators for adult critical care, were incorporated into reporting for the Irish National ICU Audit (INICUA). A new ICNARC model, for predicting risk of acute hospital mortality in critical care admissions, was developed, and validated, using the Version 4.0 data and will be rolled out to all levels of CMP and INICUA reporting in 2025.

Audit reporting



In 2024 we also published the first Public Report for the CMP since the pandemic, and the very first NCAA Public Report, a landmark step in the NCAA's growth as a national clinical audit. Both were based on 2022-23 data, whilst 2023-24 data were also locked, and outlier management processes undertaken for both audits, in preparation for 2023-24 Public Reports. The comparative unit/hospital reports for the 2023-24 Public Reports are due for publication in the first quarter of 2025, whilst the summary statistics will be the first data to be developed and presented on a new online reporting platform.

The Case Mix Programme Annual Meeting 2024 took place in May with over 350 delegates attending.

We also held:

- four online data collection workshops, four online data submission and validation webinars, and one reporting webinar for the CMP;
- an overall update webinar, Paediatric update webinar and a reporting webinar for the NCAA; and
- one face-to-face workshop for the INICUA in Dublin, along with one online workshop; INICUA units are also invited to attend CMP workshops and webinars.

Recordings of the online webinars and workshops are released via YouTube, and links distributed, to maximise the accessibility to all those participating in the audits.

Results of studies on our broad portfolio of research were accepted for publication in the scientific, peer-reviewed literature and were presented at national and international conferences, including Critical Care Reviews 2024 (results of the OXY-PICU randomised controlled trial) and the 7th International Clinical Trials Methodology Conference (methodological research conducted to support design of the PIVOTAL platform trial).

Peer-reviewed scientific publications



We continued to provide education, training and support to clinical and non-clinical researchers through hosting or working collaboratively with them. In 2024, Mr Walton Charles completed his NIHR Predoctoral Fellowship and resumed full-time employment in a new Research Associate role contributing to both Research and Statistics team activities, we continued to support Professor Manu Shankar-Hari in his NIHR Clinician Scientist Award, continued hosting Ms Claire Mills as part of her NIHR Development and Skills Enhancement Award, continued supporting Ms Elisa Giallongo as part of her doctoral training at the London School of Hygiene Tropical Medicine, began hosting Dr Alex Warren as part of his NIHR Doctoral Training Fellowship and Dr Xavier Chapalain as part of his post-doctoral training at Brest University Hospital (France), began supporting Dr Vishnu Vijayakumar as part of his doctoral training at King's College London, and began supporting Dr Cathy McKenzie in her NIHR Senior Clinical Practitioner Research Award based at University of Southampton.

Digital communications

In May 2024 we published our new website. The website was received well by our stakeholders and provides those looking for information about ICNARC and our services a much clearer picture. The website was presented at Health Data Research (HDR) UK's transparency showcase due to the significant work put in to ensure that we provide transparent data access. One of the ways in which we did this was by creating enhanced data access request documentation and an interactive guidance tool. These developments were published in the International Journal of Population Data Science.

Patient and public involvement and engagement

During 2024 we focussed on the development and growth of our Patient and Public Network so that we could strengthen patient and public involvement (PPI) across the organisation. Ensuring that the patient voice is representative of the diverse population included within our audits and clinical trials was a key focus. The growth of the network came with a focussed training package which is offered to our patient and public representatives.

The network inputted into several projects – this included the development of the website, which has had a significant impact. This included ensuring that our new website, is accessible, understandable and included content which was important to patients. They also supported the development of a glossary of data terminology which was published on the site, and co-designed a number of infographics.

Other activities that the network have been involved in included: oversight of data access requests, as part of a newly established Independent Data Access Oversight Committee; adding the patient voice to our National Cardiac Arrest Audit Steering Group; additional involvement in development of research applications; and consultations about communications with bereaved families for our clinical trials.

We continued our ongoing relationships with intensive care patient support charities such as ICUSteps and the Critical Care Support Network and continued to share the important work taking place within our audits and research amongst members of these groups.

This activity is in addition to the ongoing patient involvement in our research studies and patient representation on our Board of Trustees.

*“...It's in the public/patient interest ...
and that outweighs any potential disadvantages...”*

Former critical care patient

Our plans for sharing information – 2025

- We will develop our Quality Improvement resources for our audits, increasing understanding of reports among participating hospitals and units
- We will release our first interactive online reports for our audits, increasing accessibility of our Public Report data, and begin developing an interactive online reporting platform for organisations participating in our clinical audits
- As a member of the UK Health Data Research Alliance, we will continue to improve our data sharing processes to ensure our data are findable, accessible, interoperable and reusable
- We will implement knowledge mobilisation and dissemination plans across the organisation
- We will continue to work with patients, families and the public, in all our activities, as we look to hold our first Patient and Public Advisory Group Meeting
- We will establish mechanisms to monitor research outputs that use ICNARC data and support dissemination of their findings

Enabling **quality through** technology innovations

Our IT systems form the foundation of all audit and research activities. From data collection, data processing to statistical analysis, these systems play a crucial part in keeping our data safe and delivering our services.

We ensure that these systems are performing at optimum levels, are able to adapt to a changing environment, ensure maximum value for money and are secure.

Technology	Digital	Change
• Security & Compliance • Infrastructure • Device Management • Suppliers, Contracts & Commissioning • Networks • Service Desk & End User Support	• Digital Transformation & Service Modernisation • Enterprise Architecture (Tech refresh) • Website & Digital Comms • Solution Architecture • Data Architecture • Digital Project Delivery • Innovation	• Programme & Project Management • Change Management



Our IT strategy is to replace legacy systems and promote use of cloud. This technology transformation programme (The Insights Programme) started in 2024 and is planned to be completed by the end of 2026. This technology transformation includes:

- Replacing legacy systems with cloud-based technologies for improved service delivery.
- Moving our data files to cloud based technologies such as SharePoint and OneDrive.
- Moving applications from the Data Centre to cloud focussed SaaS applications or Azure.

IT mission and strategy

Partner with the business to securely deliver efficient services and capabilities

Digital first



Outsource

COTS

COTS

Collaboration



Data Architecture

SaaS

SaaS



Innovation



Dev Ops

IaaS



Security

Technology Transformation Highlights – 2024

- Formulated a Migration to cloud strategy.
- Started moving applications to the cloud.
- Commenced Insights Technology Transformation Programme.

Our plans for technology transformation – 2025

- Azure environment ready to host new systems
- Implement code management
- Standardise Project Management across the organisation
- Publish external facing Data Dictionary
- Publish external facing Reporting Portal
- Build the platforms required to host our flagship Audits

Financial review

The Board of Management (Trustees) has adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities (FRS 102) in preparing ICNARC's financial statements.

Income

ICNARC is funded by our subscription-based national clinical audits and by successful awarding of research grants.

For the year ended 31 December 2024, ICNARC generated total income of £5,249,732 a decrease of 13% on 2023.

Income includes £1,998,329 from audit subscriptions/activities, £3,035,760 from research grants and £108,209 from other data services.

Primary sources of income are subscriptions from participants, primarily NHS Trusts, participating in our national clinical audits and from research grants awarded by major funding bodies to conduct our research studies.

Expenditure

Total expenditure in 2024 was £5,692,245, an increase of 3% on 2023.

Net result for the year

The overall net result for the year was a deficit of £442,513, compared to a surplus of £400,246 in 2023. This is partly due to investment in new technology, but plans to address this deficit will be formulated in the coming year.

Cash and cash investments

At the end of the financial year total cash held was £1,116,682 along with £3,500,000 of funds held in fixed term cash investments. This compares to the 2023 totals of £5,178,645 cash and £506,204 held in fixed term cash investments. The change in the profile of our cash and fixed term investments reflects the focus on achieving the best possible return whilst minimising risk, protecting the capital invested.

Funds carried forward

Funds carried forward at the end of the financial year are £2,905,576. This represents a decrease of 13% against the funds carried forward at the end of 2023.

Going concern

ICNARC continues to be well-placed to manage the business risks it faces. This position is supported by a robust cash flow position and proven ability to win new research grants.

We now have a healthy level of reserves to enable investment in improving our technology and security and to manage the impact of unplanned events. The growth of these reserves had long been recognised as a necessity to ensure our long-term financial viability.

The Board of Management (Trustees) has a reasonable expectation that ICNARC has sufficient resources and control mechanisms to continue operating for the foreseeable future and believes that there are no material uncertainties that call into doubt the ability of ICNARC to continue as a going-concern.

Remuneration

The salaries of ICNARC staff, including key management personnel, are periodically benchmarked against similar roles within organisations that engage in similar activities. ICNARC aims to set salaries as close to the median as possible in order to attract highly qualified staff. All roles are evaluated against agreed organisational criteria which determine the grade and salary for the role.

Key risks and uncertainties

The Board of Management (Trustees) has identified and reviewed the major risks to which ICNARC is exposed and established systems and procedures to manage those risks. This involves identifying potential risks and then assessing the likelihood of their occurrence and impact.

Where systems are already in place to mitigate these risks, schedules for regular monitoring and review have been adopted. Where systems are not already in place, deadlines have been set for their development by staff for approval by the Board of Management (Trustees).

Day-to-day management of the risks is delegated to the Co-Directors along with other members of the Senior Leadership Team (SLT) and these risks are reviewed regularly during the usual course of business.

The Board of Management (Trustees) considers the following to be the key risks on which ICNARC needs to focus:

- **Political and Funding environment**

Risk: A change in the political and funding environment adversely affecting ICNARC's independence or financial stability

Mitigation: We proactively maintain strong relationships with key stakeholders and funders. We continue to plan our budgets and aim to maintain sufficient reserves to cover any income downturns, given the variable nature of our research funding and support future investment. We achieve this by focusing on diversifying our income to have a mixed portfolio of funders, balanced with efficiency savings which are underpinned by robust financial management. Over recent years we have increased our level of reserves which has long been recognised as a necessity to enable investment in improving our technology and security and to manage the impact of unplanned events.

- **Knowledge and skills**

Risk: Attracting and retaining staff with management, scientific and information technology expertise as these are strategically important in ensuring ICNARC remains a leading organisation in emergency and critical care audit and research.

Mitigation: We manage this risk through a programme of mentoring and supporting key management, scientific and information technology staff, developing skills/expertise and reviewing our employment package for all staff.

- **Technology and data security**

Risk: Our technology underpins and powers our data upload, processing, and reporting for our national clinical audits and for our research studies. The ability to keep pace with, and update, our technology and to ensure that we adopt the necessary and appropriate security requirements, presents an ongoing challenge as we strive to embrace new and more efficient, digital technologies.

Mitigation: We have increased our investment in Technology and Information Governance expertise and continue to maintain our Section 251, DSP Toolkit and Cyber Essentials compliance, alongside successfully participating in a NHS Digital audit. We have continued to conduct regular penetration tests and are working closely with our managed service providers and customers to ensure that we continue to adopt the best systems and processes to mitigate technology and data security risks. We are undertaking a multi-year programme of work to ensure that the systems and infrastructure that underpin all our work are fit for purpose and appropriate for the future.

Reserves

The Board of Management (Trustees) has a policy whereby reserves are maintained at a level which enables the charity to manage financial risk, income volatility and to be able to invest in the technology required to maintain and improve the services that ICNARC provides.

Unrestricted funds, not committed or invested in tangible fixed assets (the free reserve), held by the organisation should usually be between 25% and 60% of the annual resource expended in the General Fund.

At this level, the Board of Management (Trustees) feels that, in the event of a significant drop in funding due to any external/internal event(s) or fraudulent activity, ICNARC would still be able to continue current activities until new funding is secured.

Unrestricted funds totalled £2,976,495 at the end of 2024 and includes £2,781,085 of general funds and the designated Development Fund of £195,410 which has been set aside to invest in ICNARC's technology strategy. In addition, we are committed to a major technology transformation programme (The Insights programme) to replace legacy systems and promote use of cloud. This programme has a committed budget of £1.5m.

General fund	£2.8m
Insights Programme budget	(£1.5m)
Total uncommitted general funds	£1.3m
2025 budgeted General Fund expenditure	£2.6m
Reserves policy lower limit	£0.65m
Reserves policy upper limit	£1.3m

The Board of Management (Trustees) have reviewed the level of reserves currently held and concluded that this falls within the limits set by the reserves policy.

ICNARC's reserves are either held in cash or fixed term cash deposits.

Plans for future periods

ICNARC will continue to develop its two main areas of work, audit and research in future periods. Detailed plans for the coming year have been detailed in the relevant section of the trustees' report on pages 12, 16, 20 and 22.

Fundraising

ICNARC does not raise funds from the public and no fundraising activities have been undertaken either by ICNARC or by other fundraisers on behalf of ICNARC.

Status

The Company is a Registered Charity (No. 1039417) and is exempt from income and corporation tax under S466 Corporation Tax Act 2010 (CTA 2010).

Special exemptions

This Report of the Directors and Board of Management (Trustees) has been prepared in accordance with the special provisions under Part 15 of the Companies Act 2006 relating to small companies and the Charity has taken advantage of the small companies' exemptions in preparing the Directors Report and the requirement to prepare a Strategic Report.

Governance, structure and management

The Intensive Care National Audit and Research Centre (ICNARC) is a Company Limited by Guarantee incorporated in England on 8 July 1994 and governed by its Memorandum and Articles of Association.

ICNARC's Articles of Association provide for a limitation of member liability to £1. ICNARC is a Registered Charity in England and Wales.

Registered Name of Company:	Intensive Care National Audit and Research Centre
Company Number:	02946727
Registered Charity Number:	1039417
Registered Office:	Napier House, 24 High Holborn, London WC1V 6AZ

Our Trustees

The Trustees form the Board of Management and are responsible for the governance and strategy of ICNARC. The Board of Management is made up of thirteen Trustees, comprising a mix of health care and other professionals. The Board of Management (Trustees) has full legal responsibility for the actions of ICNARC. Trustees are appointed for a renewable term of three years and are the Directors of the Company for the purposes of the Companies Act 2006.

The Board of Management (Trustees) meets four to five times per year and delegates the day-to-day responsibility for running ICNARC to the Co-Directors, along with other members of the Senior Leadership Team (SLT). In 2018, an Audit & Risk Sub-Committee was established to assist the Board of Management (Trustees) in its duty to supervise the broad direction of ICNARC's financial affairs and to ensure compliance with Company Law and Charity Commission best practice. The Board of Management (Trustees) acts as advisors to staff on business, health care and other issues and keeps the organisation up to date with developments within health care and other relevant fields. All Trustees give their time freely and no Trustee remuneration was paid in 2024.

The Trustees serving during 2024 and into 2025 are:

Chair:	Ms Susan James
Trustees:	Dr Tim Gould Dr Lisa Hinton Prof David Menon Dr Gareth Sellors Ms Susan James Prof Ruth Endacott Prof Tamas Szakmany Prof Richard Grieve Prof Manu Shankar-Hari Ms Vikki Williams Mr Gary Morley (Treasurer) Mr Hemang Patel

Trustee vacancies are advertised, as necessary, and ICNARC may also approach individuals thought to have the appropriate skills and experience. New Trustees spend time with members of the SLT and other staff, as part of their induction, to learn more about the organisation and to understand how they can add value through their skills and experience. Trustees are also encouraged to take part in training opportunities, are invited to attend the Annual Meetings for our national clinical audits and, where relevant, represent ICNARC on external advisory groups.

On appointment, each Trustee completes a Declaration of Interests form which is held in a Register of Interests and updated annually. All conflicts are actively managed through early identification of potential areas of conflict and actions taken to manage these, where relevant.

Trustees' Indemnities

Trustees benefit from indemnity insurance to cover the liability of the Trustees which by virtue of any rule of law would otherwise attach to them in respect of any negligence, default or breach of trust or breach of duty of which they may be guilty in relation to the Charity. The cost of this insurance in the year has been included within total insurance costs.

Public Benefit

In shaping the objectives and activities for each year, the Board of Management (Trustees) considers the guidance of the Charity Commission on public benefit, including the guidance 'Public Benefit: Running a Charity'. The nature of ICNARC's public benefit is detailed on pages 4 to 15 of this report.

Senior Leadership Team

The Co-Directors and other members of the SLT are responsible for the day-to-day running of ICNARC under authority delegated to them by the Board of Management (Trustees) and are collectively responsible for the management and operations of ICNARC.

The SLT is responsible for implementing the strategy and policies, agreed with the Board of Management (Trustees), and operate on a three-year, rolling review. The SLT proposes an annual Business Plan and operating budget, for approval by the Board of Management (Trustees) and monitors financial performance and organisational risk, accordingly.

Remuneration for SLT members is reviewed annually by Trustees and benchmarked to similar roles and organisations.

The SLT members serving during 2024 and into 2025 are:

Prof David Harrison	Co-Director
Mr Paul Mouncey	Co-Director
Mr Peter Hyde	Chief Operating Officer
Lindsay Hannigan	Chief Information Officer

Our staff

During 2024, ICNARC had an average paid workforce of 62 staff, located in our central London Office although the majority mix working in the office with remote working as part of our hybrid working policy.

ICNARC is an Equal Opportunities employer. We promote equality and diversity by:

- selecting for employment, promotion, training or any other benefit, on the basis of aptitude and ability;
- not tolerating any form of intimidation, bullying or harassment;
- recognising and valuing individual differences and contributions;
- providing a work environment that promotes dignity and respect to all; and
- regularly reviewing employment policies, practices and procedures to ensure fairness.

Auditors/Bankers

Auditors: MHA
Building 4
Foundation Park
Roxborough Way
Maidenhead
SL6 3UD

Bankers: Unity Trust Bank plc
9 Brindley Place
Birmingham
B1 2BR

Statement of Trustees' responsibilities

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also Directors of the Intensive Care National Audit and Research Centre for the purposes of Company Law) are responsible for preparing the Report of the Directors and Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, 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 Charities Statement of Recommended Practice SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and, hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

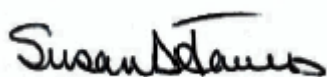
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charitable Company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

In so far as the Trustees are aware:

- there is no relevant audit information of which the Charitable Company's auditor is unaware; and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report of the Trustees has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

Signed on behalf of the Board



Susan James

Chair

Date: 24 June 2025

Telephone: 020 7831 6878 Email: icnarc@icnarc.org Website: www.icnarc.org

Independent Auditor's report to the Trustees of the Intensive Care National Audit and Research Centre

Opinion

We have audited the financial statements of Intensive Care National Audit and Research Centre (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, 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 and the Charities SORP 2019).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024, and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006 and the Charities SORP 2019.

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 Auditor's Responsibilities for the audit of the financial statements section of our report.

We are independent of the charitable company 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's 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 this gives rise to a material misstatement in the financial statements themselves. 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.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report (incorporating the Directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement included in the Trustees' Annual Report, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are 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 Trustees determine 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 Trustees are responsible for assessing the charitable company'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 Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 auditor's 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management and those charged with governance to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management about any instances of non-compliance with laws and regulations;

- Reviewing the control systems in place and testing the effectiveness of the controls;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of this report

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Carina Ralfs PhD MSci (Hons) FCA (Senior Statutory Auditor)

for and on behalf of MHA, Statutory Auditor
Maidenhead, United Kingdom

Date: 30 July 2025

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542)

Intensive Care National Audit and Research Centre

Statement of Financial Activities (Incorporating an Income and Expenditure account)
For the year ended 31 December 2024

	Notes	Unrestricted Funds		Restricted	2024	2023
		General	Development Fund			
		£	£	£	£	£
Income from:						
Investment income - bank interest		107,434	-	-	107,434	8,543
Charitable activities						
Participants' Cost Contribution (Audits)	2	1,744,032	-	236,168	1,980,200	1,861,419
Activities in promoting the Audits	2	18,129	-	-	18,129	18,825
Other services	2	108,209	-	-	108,209	86,918
Research Grants	3	1,425	-	3,034,335	3,035,760	3,961,298
Total		1,979,229	-	3,270,503	5,249,732	5,937,003
Expenditure on:						
Charitable activities						
Participants' Cost Contributions (Audits)		2,062,854	208,134	269,785	2,540,773	1,626,419
Research	6	118,082	-	3,033,390	3,151,472	3,910,338
Total	4	2,180,936	208,134	3,303,175	5,692,245	5,536,757
Net income/(expenditure)		(201,707)	(208,134)	(32,672)	(442,513)	400,246
Transfers between funds	17	-	-	-	-	-
Net movement in funds		(201,707)	(208,134)	(32,672)	(442,513)	400,246
Total funds brought forward		2,982,792	403,544	(38,247)	3,348,089	2,947,843
Total funds carried forward	17	2,781,085	195,410	(70,919)	2,905,576	3,348,089

All ICNARC's operations are classified as continuing.

ICNARC had no recognised gains or losses other than those included in the movement in funds for the year.

A statement on the movement on reserves appears as Note 17 to the financial statements.

The Notes on pages 35 to 48 form part of these accounts.

Intensive Care National Audit and Research Centre

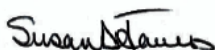
Company Registration number 02946727

Balance Sheet

For the year ended 31 December 2024

	Notes	Unrestricted £	Restricted £	2024 £	2023 £
FIXED ASSETS					
Tangible assets	11	24,098	-	24,098	30,713
INTANGIBLE ASSETS					
	11a	-	-	-	-
CURRENT ASSETS					
Debtors	12	1,118,112	1,344,065	2,462,177	1,878,224
Cash at bank and in hand		1,066,411	50,271	1,116,682	5,684,849
Investments		2,489,673	1,010,327	3,500,000	-
		4,674,196	2,404,663	7,078,859	7,563,073
Creditors					
Amounts falling due within one year					
Deferred income		1,065,342	90,604	1,155,946	1,303,960
Other payables		506,457	2,384,978	2,891,435	2,791,737
	13	1,571,799	2,475,582	4,047,381	4,095,697
Net current assets		3,102,397	(70,919)	3,031,478	3,467,376
Creditors: Amounts falling due in greater than one year					
	14	150,000	-	150,000	150,000
NET ASSETS		<u>2,976,495</u>	<u>(70,919)</u>	<u>2,905,576</u>	<u>3,348,089</u>
Represented by:					
Unrestricted Funds					
General Fund	17	2,781,085		2,781,085	2,982,792
Development Fund (Designated)	17	195,410		195,410	403,544
		2,976,495		2,976,495	3,386,336
Restricted Fund	17	-	(70,919)	(70,919)	(38,247)
				<u>2,905,576</u>	<u>3,348,089</u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of financial statements. The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime. The financial statements were approved and authorised for issue by the Trustees and signed on 24 June 2025 on their behalf by:



Susan James, Chair

The Notes on pages 35 to 48 form part of these accounts.

Intensive Care National Audit and Research Centre

Statement of Cash Flows For the year ended 31 December 2024

	2024	2023
Cash used in operating activities		
Surplus/(Deficit) less interest income	(549,947)	391,703
(Increase)/Decrease in debtors	(583,953)	(34,410)
Increase/(Decrease) in creditors	(48,316)	(101,711)
Depreciation charges	25,509	24,886
Net cash used in operating activities	(1,156,707)	280,468
Cash flow from investing activities		
Interest income	107,434	8,543
Amounts invested in longterm deposits	(3,500,000)	-
Purchase of tangible fixed assets	(18,894)	(31,677)
Net cash provided by investing activities	(3,411,460)	(23,134)
Increase (decrease) in cash and cash equivalents in the year	(4,568,167)	257,334
Cash and cash equivalents at the beginning of the year	5,684,849	5,427,515
Cash and cash equivalents at end year	1,116,682	5,684,849

ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024	2023
	£	£
Cash in hand	1,116,682	5,684,849
	1,116,682	5,684,849

ANALYSIS OF CHANGES IN NET DEBT

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash at bank and in hand	5,684,849	(4,568,167)	1,116,682
	5,684,849	(4,568,167)	1,116,682

Intensive Care National Audit and Research Centre

Notes to the Accounts

For the year ended 31 December 2024

Intensive Care National Audit and Research Centre (ICNARC) is a private company limited by guarantee registered in England and Wales and a charity registered with the Charity Commission. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given on Page 20. The nature of the charity's operations and principal activities are detailed on pages 4-16. The charity is a public benefit entity as defined by FRS 102. The company registration is 02946727.

1 ACCOUNTING POLICIES

- (a) The accounts have been prepared under the historical cost convention in accordance with the Companies Act 2006 and follow the recommendations in Accounting and Reporting by charities: Statement of Recommended Practices (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).
- (b) The financial statements are prepared on a going concern basis. The Board of Management (Trustees) have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern. The accounts are prepared in sterling, which is the functional and presentational currency of the charity, rounded to the nearest £1.
- (c) Interest is accounted for when receivable.
- (d) Research Grant income is recognised when the Charity has entitlement to the funds and any performance conditions have been met. Any advance income over expenditure is held on the Statement of Financial Position as deferred income.
- (e) The Annual Participants Cost Contributions (APCC) is invoiced on the anniversary date of joining. Any proportion of a current year income relating to the following year is treated as deferred income.
- (f) The National Cardiac Arrest Audit (NCAA) participants income is invoiced on the anniversary date of joining. Any proportion of current year income relating to the following years is treated as deferred income.
- (g) Resources expended are recognised in the period in which they occur. Resources expended include attributable VAT which cannot be recovered.
- (h) Resources expended are allocated to specific activity where the costs relate directly to that activity. The cost of the overall direction and administration, comprising of salary and overhead costs are apportioned on an estimate of premises cost and resources used to support those activities.
- (i) All fixed assets are initially recorded at cost and capitalised if costs exceed £1,000.
- (j) Depreciation is provided at the following annual rates to write off the cost of each asset on a straight-line basis over its estimated life. Rates currently used on cost are:
- | | |
|--------------------|-----|
| Office fabrication | 20% |
| Computer equipment | 33% |
| Office equipment | 33% |
| Office furniture | 20% |
- (k) Intangible assets - IT developments are capitalised as intangible assets where they are expected to be economic benefits flowing to the charity from the asset and the amount can be reliably measured. However, when changing requirements indicate significant revisions and improvements are required, the asset will be written down to reflect this. When a decision is taken to capitalise software development the rate of amortisation will be matched to the anticipated useful life.
- (l) Unrestricted funds are subscriptions and other incoming resources receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.
- (m) Amortisation relates to third party computer software and is provided at an annual rate of 33%.
- (n) Designated Funds are unrestricted funds earmarked by the Board of Management for a particular purpose (i.e. Development Fund).
- (o) Restricted Funds are to be used for the specific purposes as laid down by the provider. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.
- (p) The charity operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the charity. The annual contribution payable is charged to the income and expenditure account.
- (q) Termination payments – Termination benefits, including redundancy costs, are recognized when the Charity has the obligation to pay the benefits and they can be reliably measured.
- (r) Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged in the income and expenditure account on a straight-line basis over the period of the lease.

Intensive Care National Audit and Research Centre

Notes to the Accounts For the year ended 31 December 2024 continued

(s) The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 12.

Prepayments and research project grant receivables are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Cash investment – On the basis of cashflow projections, surplus cash is invested to achieve the best possible return whilst minimising risk, protecting the capital invested, adhering to and preserving the values of the Charity. This is achieved through fixed-term deposits, short and long term, with the Charity's nominated banks.

Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments and are measured at amortised cost as detailed in Note 15. Taxation and social security are not included in the financial instruments' disclosure. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

(t) The following judgments (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

- The assessment of Useful Economic Life and the capitalisation threshold of Tangible and Intangible Fixed Assets.
- The allocation of managing and support costs to specific activity.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- Changes to ICNARC's plans to invest significantly in the further development of its IT platform and infrastructure resulting in the write down of intangible assets and the designation of funds to support the further development required. Investment in client-facing tools continues to provide enhanced functionality and continued stability as the number of users increases.

(u) There exist no material uncertainties in these accounts and there is a strong pipeline of activity.

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2024
(continued)

2 INCOME

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	£	£	£	£
Incoming resources for charitable activities include:				
Audit Subscriptions deferred brought fwd	835,058	119,628	954,686	907,138
Audit Subscriptions received 2024	1,731,428	251,704	1,983,132	1,781,974
Less Audit Subscriptions deferred carried forward	(902,810)	(135,164)	(1,037,974)	(954,686)
Audit Subscriptions	1,663,676	236,168	1,899,844	1,734,426
Data/COVID-19 income	80,356	-	80,356	126,993
Activities in promoting Audits	18,129	-	18,129	18,825
Research Grants	1,425	3,034,335	3,035,760	3,961,298
Other services	108,209	-	108,209	86,918
Incoming resources for charitable activities include:	1,871,795	3,270,503	5,142,298	5,928,460

Activities in promoting Audits include: software licensing £18,129 - (2023: £18,825), meeting, travel funding and speaker fees £nil - (2023: £254)

See appendix 1 on page 47 for 2023 comparative note.

3 RESEARCH GRANTS

	<u>Unrestricted funds</u>		<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>General</u>	<u>Development</u>		<u>2024</u>	<u>2023</u>
Grants:					
PRESSURE - NIHR HTA	-	-	394,608	394,608	482,514
UK ROX - NIHR HTA	-	-	240,381	240,381	528,929
Oxy PICU 2 - NIHR-HTA	-	-	35,573	35,573	-
EXAKT-NIHR-HTA	-	-	25,209	25,209	-
GASTRIC-PICU-NIHR-HTA	-	-	693,728	693,728	456,879
WAL Walton Charles Predoc Fellowship-NIHR	-	-	24,991	24,991	44,429
PICU Platform-NIHR-HTA	-	-	17,601	17,601	181,579
OXY-PICU ND-NIHR-RFPB	-	-	7,703	7,703	-
Combining Data-NIHR-RFPB	-	-	17,562	17,562	-
REMAP-CAP (ECRAID-Base) - EC HORIZON 2020	-	-	85,350	85,350	83,534
CNU COAST Nutrition - EDCTP	-	-	24,019	24,019	49,008
T4P (Threshold for Platelets)-NIHR-HTA	-	-	537,303	537,303	365,846
Airways-3 - NIHR-HTA	-	-	12,343	12,343	23,606
MOSAICC-NIHR-HTA	-	-	540,229	540,229	375,419
MAP-CLD-NIHR-HS&DR	-	-	5,975	5,975	21,657
REMAP-CAP-FLU-NIHR	-	-	298,529	298,529	264,806
SEISMIC-R-NIHR	-	-	21,932	21,932	8,310
TBI-Reporter-UKRI-MRC	-	-	5,179	5,179	2,685
Optic - Delirium PDG-NIHR-Researcher-Led	-	-	5,917	5,917	-
Cluster trials - UKRI - MRC	-	-	5,093	5,093	-
MecROX-NIHR-EME	-	-	22,782	22,782	-
BACHb-NIHR-HTA	-	-	6,644	6,644	-
OPTICAL-NIHR-HSDR	-	-	8,576	8,576	-
CTU Infrastructure - NIHR	-	-	-	-	75,310
REMAP-CAP (RECoVER) - EC HORIZON 2020	-	-	-	-	128,793
Oxy-PICU - NIHR HTA	-	-	-	-	337,817
FIRST -ABC - NIHR HTA	-	-	-	-	132,442
CIRCA - RC(UK)	-	-	-	-	11,993
REMAP-CAP - NIHR	-	-	-	-	166,390
EXAKT - NIHR -HTA	-	-	-	-	205,066
Other	-	-	(2,892)	(2,892)	14,286
Other Research	1,425	-	-	1,425	-
	1,425	-	3,034,335	3,035,760	3,961,298

All research income in 2023, £3,961,298, was restricted.

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2024
(continued)

4 TOTAL EXPENDITURE

						Total	Total
	Audit	Promoting	Data	Support costs	Research grants	2024	2023
	£	£	£	£	£	£	£
Staff costs	1,059,157	62,689	195,160	199,161	1,804,108	3,320,275	2,952,335
Training	20,473	1,574	4,724	4,724	14,548	46,043	42,738
Recruitment	1,368	105	315	315	1,414	3,517	44,429
Meetings	29,959	2,304	6,914	8,333	17,805	65,315	79,416
Governance	-	-	-	38,363	-	38,363	36,019
Travel	4,848	372	1,118	1,119	17,025	24,482	24,984
Premises	92,799	6,744	20,242	15,151	86,175	221,111	244,761
Legal/professional fees	-	-	-	-	3,261	3,261	6,500
Communications	2,522	193	582	582	2,758	6,637	6,120
Publications/printing	(227)	(18)	(51)	(54)	12,842	12,492	10,080
Post and carriage	1,319	113	341	341	3,518	5,632	3,101
Bank charges	-	-	-	1,762	24	1,786	1,536
Depreciation	16,580	1,274	3,827	3,828	-	25,509	24,886
Research expenditure	-	-	-	-	1,060,761	1,060,761	1,393,616
IT	299,972	21,780	58,263	59,352	128,656	568,023	484,688
Administration and consultancy	142,022	10,827	32,497	32,496	(1,423)	216,419	229,217
Other Research	118,082	-	-	-	(118,082)	-	-
Historic accrual write-off	47,205	3,630	10,892	10,892	-	72,619	-
Closed projects (Research)	-	-	-	-	-	-	(47,669)
Allocation of support costs	296,840	19,875	59,650	(376,365)	-	-	-
	2,132,919	131,462	394,474	-	3,033,390	5,692,245	5,536,757

Audit expenditure £2,132,919 includes unrestricted costs totalling £1,863,134 and restricted costs totalling £269,785. Allocation of support costs is the reallocated Management and Administration after deduction for Governance and apportioned on the basis of premises costs.

See appendix 2 on page 47 for 2023 comparative note.

5 GOVERNANCE

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Board of Management & committees	1,946	-	1,946	6,345
Legal and HR	18,267	-	18,267	12,349
Financial	18,150	-	18,150	17,325
	38,363	-	38,363	36,019

Travel and meeting costs were £1,946 of which, £1,159 (2023: £2,257) were reimbursed to 8 (2023: 9) trustee members.

Fees payable to the charity's auditors in respect of the audit and specialist advice were £18,150 (2023: £17,325).

See appendix 3 on page 47 for 2023 comparative note.

Intensive Care National Audit and Research Centre

Notes to the Accounts For the year ended 31 December 2024 (continued)

6 RESOURCES EXPENDITURE - RESEARCH

			<u>2024</u>	<u>2023</u>
Restricted	Start date	Grant value	£	£
PRESSURE - NIHR HTA	08/01/2020	£1,806,766	396,774	482,514
UK ROX - NIHR HTA	08/01/2020	£2,078,886	263,881	528,929
Oxy-PICU - NIHR HTA	08/01/2019	£1,569,780	35,573	337,818
EXAKT - NIHR -HTA	01/03/2022	£586,200	25,209	205,066
GASTRIC-PICU-NIHR-HTA	01/09/2022	£1,952,721	695,895	456,879
Walton Charles Predoc Fellowship-NIHR	01/09/2022	£83,465	24,957	44,429
PICU Platform - NIHR HTA	01/03/2023	£204,795	21,748	181,579
OXY-PICU ND-NIHR-RFPB	01/10/2024	£257,141	7,703	-
Combining Data-NIHR-RFPB	01/10/2024	£202,626	17,562	-
REMAP-CAP (ECRAID-Base) - EC HORIZON 2020	01/03/2021	£523,696	85,350	83,534
CON REMAP CAP Convalescent Plasma		-	(10,034)	-
COAST Nutrition - EDCTP	05/01/2018	£800,636	24,019	49,008
T4P (Threshold for Platelets)-NIHR-HTA	01/01/2022	£1,925,146	539,469	365,846
Airways-3 - NIHR-HTA	01/01/2022	£64,155	12,343	23,606
CLASSIC - NIHR-HTA	23/09/2020	£17,802	-	(187)
MOSAICC - NIHR HTA	01/03/2021	£1,710,519	542,394	375,419
QResearch COVID VAC OX107 - HDR UK	08/01/2021	£49,170	-	(10,479)
COAST - JGHT		-	(36,044)	-
MAP-CLD-NIHR-HS&DR	01/04/2022	£27,632	13,139	9,432
REMAP-CAP-FLU - NIHR	01/12/2022	£780,859	298,529	264,806
SEISMIC-R - NIHR	01/05/2023	£36,106	21,932	8,310
TBI-Reporter-UKRI-MRC	01/10/2023	£58,754	5,179	2,685
Optic - Delirium PDG-NIHR-Researcher-Led	01/05/2023	£5,916	5,963	-
Cluster trials - UKRI - MRC	03/04/2023	£13,966	5,093	-
PIVOTAL	01/01/2025	£5,508,262	158	-
MecROX-NIHR-EME	01/12/2022	£31,918	22,782	-
BACHb-NIHR-HTA	01/04/2023	£24,134	6,644	-
OPTICAL-NIHR-HSDR	01/11/2023	£18,137	8,576	-
CTU Infrastructure - NIHR	09/01/2013	£800,636	-	75,310
OPTIC-19 - COVID-19 Research Response Fund - University of Oxford	01/07/2020	£60,092	-	-
REMAP-CAP (RECoVER) - EC HORIZON 2020	11/06/2020	£609,850	-	128,793
PICnIC - NIHR HTA	11/01/2019	£519,652	-	(453)
FIRST -ABC - NIHR HTA	02/01/2019	£1,499,843	-	134,060
CIRCA - RC(UK)	06/01/2019	£70,719	-	11,993
REMAP-CAP - NIHR	01/04/2020	£745,990	-	164,008
Other Research (Historic accrual write off)			-	-
Other	various		(1,404)	35,102
			<u>3,033,390</u>	<u>3,958,007</u>
Unrestricted				
Other Research			118,082	-
Closed projects (Research)			-	(47,669)
			<u>3,151,472</u>	<u>3,910,338</u>

7 RESTRICTED RESOURCES EXPENDITURE - AUDIT

	<u>2024</u>	<u>2023</u>
	£	£
National Cardiac Arrest Audit	269,785	249,984

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2024
(continued)

8 SURPLUS ON ORDINARY ACTIVITIES

The surplus is stated after charging:	Unrestricted	Restricted	2024	2023
	£	£	£	£
Depreciation and amortisation	25,509	-	25,509	24,886
Auditors' remuneration	18,150	-	18,150	17,325

9 STAFF COSTS AND NUMBERS

	2024	2023
	£	£
Salaries	2,816,377	2,406,655
Social security costs	272,219	236,191
Pension	205,678	149,864
Seconded and agency staff	26,000	159,625
	<u>3,320,274</u>	<u>2,952,335</u>

The number of employees receiving emoluments in excess of £60k (does not include employer pension):

£60,000 - £69,999	2	3
£70,000 - £79,999	3	2
£80,000 - £89,999	3	2
£90,000 - £99,000	1	-
£100,000 - £109,999	-	-
£110,000 - £119,999	-	-
£120,000 - £129,999	-	1

The monthly average numbers employed during the year calculated on the basis of actual headcount:

	No.	No.
Executive	4	4
Audit	9	10
Research	21	21
Statistics	8	7
Data & Data Systems	12	5
Operations	8	9
	<u>62</u>	<u>56</u>

The company operates a Group Personal Pension scheme. Contributions to the Group Personal Pension Scheme in 2024 were £186,422 (£149,864 in 2023).

The amount of pension contribution to higher paid staff in 2024 was £60,404 (£53,123 in 2023).

The number of employees eligible to participate in the Group Personal Pension scheme at the end of 2024 is 62 (56 in 2023) and the total number participating is 58 (51 in 2023)

The number of employees auto-enrolled during 2024 is 8 (12 in 2023).

The Trustees and Co-Directors are the key management personnel of the company. The Trustees, being in a voluntary position, receive no remuneration from the organisation (2023: Nil).

The Co-Directors received total emoluments of £192,242 (2023: £153,455).

Contractual redundancy costs included in total salaries for 2024 is £nil (2023: £nil).

10 TAXATION

The company is exempt from income and corporation taxes under S466 to S493 Corporation Tax Act 2010 (CTA 2010).

Intensive Care National Audit and Research Centre

Notes to the Accounts For the year ended 31 December 2024 (continued)

11 TANGIBLE FIXED ASSETS

	Office fabrication	Computer equipment	Office equipment	Office furniture	Total
	£	£	£	£	£
Cost at 1 January 2024	32,407	100,067	8,939	55,415	196,828
Additions	-	18,894	-	-	18,894
Disposals	-	-	-	-	-
At 31 December 2024	32,407	118,961	8,939	55,415	215,722
Depreciation at 1 January 2024	32,073	69,688	8,939	55,415	166,115
Depreciation for the period	334	25,175	-	-	25,509
Disposals	-	-	-	-	-
At 31 December 2024	32,407	94,863	8,939	55,415	191,624
Net book value at 31 December 2024	-	24,098	-	-	24,098
Net book value at 31 December 2023	334	30,379	-	-	30,713

11a INTANGIBLE ASSETS

	Software	IT Development	Total
	£	£	£
Cost at 1 January 2024	45,400	248,521	293,921
Additions	-	-	-
Disposals	-	-	-
At 31 December 2024	45,400	248,521	293,921
Amortisation at 1 January 2024	45,400	248,521	293,921
Amortisation for the period	-	-	-
Disposals	-	-	-
At 31 December 2024	45,400	248,521	293,921
Net book value at 31 December 2024	-	-	-
Net book value at 31 December 2023	-	-	-

12 DEBTORS

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Trade debtors	907,094	-	907,094	815,899
Other debtors	72,686	-	72,686	-
Research projects	-	1,344,065	1,344,065	974,143
Prepayments	138,332	-	138,332	88,182
	1,118,112	1,344,065	2,462,177	1,878,224

See appendix 4 on page 47 for 2023 comparative note.

Intensive Care National Audit and Research Centre

Notes to the Accounts For the year ended 31 December 2024 (continued)

13 CREDITORS

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Trade creditors	160,756	-	160,756	258,352
Other creditors	80,200	-	80,200	49,742
Accruals	115,353	2,384,978	2,500,331	2,343,163
Taxation & Social Security	150,148	-	150,148	140,480
Deferred income (note 15)	1,065,342	90,604	1,155,946	1,303,960
	<u>1,571,799</u>	<u>2,475,582</u>	<u>4,047,381</u>	<u>4,095,697</u>

See appendix 5 on page 48 for 2023 comparative note.

14 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2024	2023
	£	£
Dilapidations	150,000	150,000
	<u>150,000</u>	<u>150,000</u>

The dilapidation provision recognises the obligation to restore existing offices to their original state at the end of the lease which expires in March 2027.

15 DEFERRED INCOME

Deferred income comprises audit and research income payable annually and income deferred in the Clinical infrastructure fund.

	2024	2023
	£	£
Balance at 1st January 2024	1,303,960	2,052,751
Amount released to incoming resources	(1,303,960)	(2,052,751)
Deferred audit	1,037,974	954,686
Deferred research	90,604	335,366
Deferred other	27,368	13,908
Balance at 31 December 2024	<u>1,155,946</u>	<u>1,303,960</u>

Deferred other relates to software developer and data services access to Platform X income received in advance.

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds		Restricted	2024	2023
	General	Designated Funds			
	£	£	£	£	£
Fixed assets	24,098	-	-	24,098	30,713
Current assets	4,478,786	195,410	2,404,663	7,078,859	7,563,073
Creditors due within one year	(1,571,799)	-	(2,475,582)	(4,047,381)	(4,095,697)
Creditors due more than one year	(150,000)	-	-	(150,000)	(150,000)
	<u>2,781,085</u>	<u>195,410</u>	<u>(70,919)</u>	<u>2,905,576</u>	<u>3,348,089</u>

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2024
(continued)

17 RESERVES

The movement in the reserves were as follows:

	At 1 Jan 2024	Income	Expenditure	Transfers	At 31 Dec 2024
	£	£	£	£	£
Restricted Funds					
Research Grants:					
PRESSURE - NIHR HTA	-	394,608	(396,774)		(2,166)
UK ROX - NIHR HTA	-	240,381	(263,881)		(23,500)
Oxy PICU 2 - NIHR-HTA	(1,261)	35,573	(35,573)		(1,261)
EXAKT-NIHR-HTA	-	25,209	(25,209)		-
GASTRIC-PICU-NIHR-HTA	-	693,728	(695,895)		(2,167)
WAL Walton Charles Predoc Fellowship-NIHR	-	24,991	(24,957)		34
PICU Platform-NIHR-HTA	-	17,601	(21,748)		(4,147)
OXY-PICU ND-NIHR-RFPB	-	7,703	(7,703)		-
Combining Data-NIHR-RFPB	-	17,562	(17,562)		-
REMAP-CAP (ECRAID-Base) - EC HORIZON 2020	-	85,350	(85,350)		-
CON REMAP CAP Convalescent Plasma	-	-	10,034		10,034
CNU COAST Nutrition - EDCTP	-	24,019	(24,019)		-
T4P (Threshold for Platelets)-NIHR-HTA	-	537,303	(539,469)		(2,166)
Airways-3 - NIHR-HTA	-	12,343	(12,343)		-
CLASSIC - NIHR-HTA	2,721	-	-		2,721
MOSAICC-NIHR-HTA	-	540,229	(542,394)		(2,165)
QResearch COVID VAC OX107 - HDR UK	10,479	-	-		10,479
COAST - JGHT	-	-	36,044		36,044
MAP-CLD-NIHR-HS&DR	-	5,975	(13,139)		(7,164)
REMAP-CAP-FLU-NIHR	-	298,529	(298,529)		-
SEISMIC-R-NIHR	-	21,932	(21,932)		-
TBI-Reporter-UKRI-MRC	-	5,179	(5,179)		-
Optic - Delirium PDG-NIHR-Researcher-Led	-	5,917	(5,963)		(46)
Cluster trials - UKRI - MRC	-	5,093	(5,093)		-
PIVOTAL	-	-	(158)		(158)
MecROX-NIHR-EME	-	22,782	(22,782)		-
BACHb-NIHR-HTA	-	6,644	(6,644)		-
OPTICAL-NIHR-HSDR	-	8,576	(8,576)		-
Other	5,870	(2,892)	1,404		4,382
Total grants	17,809	3,034,335	(3,033,390)	-	18,754
Audit:					
National Cardiac Arrest Audit	(56,056)	236,168	(269,785)		(89,673)
Total Restricted Funds	(38,247)	3,270,503	(3,303,175)	-	(70,919)
Unrestricted Funds					
Development Fund (designated)	403,544	-	(208,134)		195,410
General Fund	2,982,792	1,979,229	(2,180,936)		2,781,085
	3,386,336	1,979,229	(2,389,070)	-	2,976,495
At the end of the year	3,348,089	5,249,732	(5,692,245)	-	2,905,576

Purposes of restricted funds

Resourced against awarded scientific research grants. At times income is received in advance of expenditure. In the case of closed research grants funds are withheld until the funder deems the project to be satisfactorily closed. This may take up to 3 years. Some funding for research projects do not provide sufficient monies to cover all costs, including overheads, and result in a deficit being incurred. When such deficits arise they will be balanced from general funds on completion of the project if the deficit is not corrected prior to completion. Please refer to the acronyms table on pages 45 and 46 for the description and purpose of the restricted funds.

Purpose of designated funds

The development fund, for the ongoing development of the technology that underpins our national clinical audits and research currently stands at £195,410. It will be expended over the next 5 years.

See appendix 6 on page 48 for 2023 comparative note.

Intensive Care National Audit and Research Centre

Notes to the Accounts For the year ended 31 December 2024 (continued)

18 RELATED PARTY TRANSACTIONS

There are no related party transactions in the year (£0 - 2023) that require disclosure other than the Trustees' expenses in note 5.

19 ULTIMATE CONTROLLING PARTY

The Trustees are of the opinion that there is no one controlling party of the charitable company.

20 PENSION COMMITMENTS

The Charity operates a defined contributions pension scheme. The assets of the scheme are held from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £186,422 (2023: £149,864).

The Charity's staff work across activities and between restricted and unrestricted funds, this is reflected in the allocation of pension liability and expense.

Contributions totalling £50,560 (2023: £24,844) were payable at 31 December 2024 and included in the Statement of Financial Position.

21 OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-recoverable operating leases for land, buildings and equipment are shown below, analysed according to the expiry date of the lease. The costs during the year totalled £138,804 (2023: £138,364)

	2024	2023
	£	£
Land and buildings		
Within one year	169,983	169,983
Between one and two years	169,983	169,983
Between three and five years	28,331	198,314
Over five years	-	-
	<u>368,297</u>	<u>538,280</u>
Equipment		
Within one year	440	1,189
Between one and two years	440	-
Between two and five years	147	-
	<u>1,027</u>	<u>1,189</u>
Total	<u>369,324</u>	<u>539,469</u>

22 CAPITAL COMMITMENTS

The next stage of ICNARC's infrastructure projects commenced in 2021 with the establishment of a new Data and Data Services team and upgrades and new developments of the technology that underpins our clinical audits and research at an estimated future costs of £195,410. Funds to support this project have been designated.

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2024
(continued)

Acronyms used in the Financial Statements

Study acronym - Funder	Name	Description of study
CTU Infrastructure - NIHR	Clinical trials unit Infrastructure Funding	Infrastructure (staff, training, etc.) funding for our UKCRC registered clinical trials unit.
65 - NIHR HTA	Permissive hypotension in critically ill patients aged 65 years or over with vasodilatory hypotension	Multicentre randomised clinical trial evaluating permissive hypotension (a lower blood pressure) to guide blood pressure raising drugs to improve survival for critically ill adults, aged 65 years or over, with vasodilatory hypotension.
COAST Nutrition - EDCTP	Children's Oxygen Administration Strategies Trial - Nutrition	Built on COAST, a multicentre clinical trial evaluating additional nutritional support, post-discharge from hospital, to improve survival in critically ill children recovering from severe pneumonia.
RRAM - NIHR HTA	Renal Replacement Anticoagulant Management	Observational study evaluating the implementation of citrate anticoagulation for continuous renal replacement therapy to improve survival for critically ill adults receiving continuous renal replacement therapy.
REMAP-CAP (PREPARE) - EC FP	Randomized, Embedded, Multifactorial, Adaptive Platform trial for Community-Acquired Pneumonia (and COVID-19)	International adaptive platform randomised clinical trial evaluating multiple interventions to understand the optimal treatment strategy to improve survival for critically ill patients with community acquired pneumonia, including COVID-19.
Oxy-PICU - NIHR HTA	Randomised multicentre trial of conservative versus liberal oxygenation targets in critically ill children	Multicentre randomised clinical trial evaluating permissive (a lower) oxygen saturation to guide oxygen therapy to improve survival in critically ill children who are receiving mechanical ventilation.
PICnIC - NIHR HTA	Paediatric Intensive Care and Infection Control	Pilot, multicentre randomised clinical trial evaluating an infection control strategy to improve survival for critically ill children who are receiving mechanical ventilation.
CAFE - NIHR HTA	Critical care Atrial Fibrillation Evaluation	Literature review and database analysis to estimate how effective current treatments for new onset atrial fibrillation (a fast, irregular heartbeat) are when they occur in the critical care unit.
FIRST-ABC - NIHR HTA	FIRST-line support for Assistance in Breathing in Children	Multicentre randomised clinical trial evaluating high flow nasal cannula (delivering oxygen via nasal prongs) to improve recovery for critically ill children requiring non-invasive respiratory support.
CIRCA - RC(UK)	Critical Illness-Related Cardiac Arrest	Observational study to understand the frequency of patients having a cardiac arrest in the critical care unit, their survival and, for those that recover, their longer-term quality of life.
PRESSURE - NIHR HTA	Evaluating the clinical and cost effectiveness of using a more permissive blood pressure target to guide careful titration of vasoactive agents in critically ill children with hypotension: PROtocolised Evaluation of PerMISSive hypotension versus Usual care (PRESSURE)	Aims to find out the best blood pressure target to use for children in paediatric intensive care units (PICUs). We plan to conduct a clinical trial testing a lower blood pressure target (depending upon age) in children with hypotension against current usual practice.
UK ROX - NIHR HTA	Evaluating the clinical and cost-effectiveness of a conservative approach to oxygen therapy for invasively ventilated adults in intensive care (UK ROX)	Trial to find out whether using a lower oxygen target (conservative oxygen therapy) to guide oxygen treatment might lead to better outcomes for patients when compared with the approach currently used in NHS ICUs (usual oxygen therapy). The study will include 16,500 patients from 100 UK NHS ICUs. Patients will be randomly assigned to either the conservative oxygen therapy or usual oxygen therapy group.
REMAP-CAP - NIHR	Randomized, Embedded, Multifactorial Adaptive Platform Trial for Community-Acquired Pneumonia	A randomised controlled trial for patients admitted to the intensive care unit (ICU) with severe Community-Acquired Pneumonia (CAP). All patients with severe CAP who are treated in an ICU will receive a combination of multiple different treatments. For many of these treatments, different options are available and used variably in current standard practice.
QResearch - Wellcome	OX79 Coronavirus Record Linkage Project - QResearch-ICNARC COVID-19 Collaboration	Link of QResearch, SystmOne and ICNARC CMP data to look at the association between prior medication and outcome for patients most severely affected by COVID-19 infections.
REMAP-CAP (RECOVER) - EC HORIZON 2020	Rapid European COVID-19/SARS-CoV-2 Emergency Research response (RECOVER)	The EU-funded RECOVER project constitutes a comprehensive research response against SARS-CoV-2, aiming to address patient and public health level interventions building upon expertise from the the FP7 PREPARE project and will undertake clinical studies in primary and hospital care as well as epidemiological and biological investigations and modelling to fill knowledge gaps on SARS-CoV-2 infectivity and transmission.
REMAP-CAP (ECRAID-Base) - EC HORIZON 2020	European Clinical Research Alliance on Infectious Diseases	A pan-European, single-access, sustainable clinical research network for infectious diseases, ECRAID is intended to reduce the impact of infectious diseases on individual and population health by generating rigorous evidence to improve the diagnosis, prevention and treatment of infections and to better respond to infectious disease threats. The network will function as the backbone of clinical research activities, providing an efficient infrastructure capable to perform all clinical trial aspects, from study design to scientific publication.
MOSAICC - NIHR HTA	Multicentre evaluation Of Sodium bicarbonate in Acute kidney Injury in Critical Care	Clinical trial to provide an evidence base for whether using sodium bicarbonate to treat critically ill people with acidosis and AKI improves survival and is cost-effective for the NHS.
EXAKT - NIHR-HTA	EXAKT (study within the UK-ROX trial)	A study within a trial to determine the effect of skin tone on the diagnostic accuracy of pulse oximeters.
GASTRIC-PICU - NIHR-HTA	The GASTRIC-PICU study.	A randomised controlled trial of no routine gastric residual monitoring to guide enteral feeding in paediatric intensive care units.
T4P - NIHR-HTA	The Thresholds for Platelets (T4P) trial.	A prospective randomised trial to define the platelet count below which critically ill patients should receive a platelet transfusion prior to an invasive procedure.
AIRWAYS-3 - NIHR-HTA	The AIRWAYS-3 trial.	Randomised trial of the clinical and cost effectiveness of a supraglottic airway device versus tracheal intubation during in-hospital cardiac arrest (AIRWAYS-3).
CLASSIC - NIHR-HTA	The CLASSIC trial.	The Conservative vs. Liberal Approach to fluid therapy of Septic Shock in Intensive Care.
REMAP-CAP-FLU - NIHR	A Randomised, Embedded, Multi-factorial, Adaptive Platform Trial for Community-Acquired Pneumonia (REMAP-CAP) – Influenza	A Randomised, Embedded, Multi-factorial, Adaptive Platform Trial for assessing immune modulation and antivirals for hospitalised and critically ill patients with influenza
PICU Platform - NIHR HTA	Development of a Platform Trial in Paediatric Intensive Care	A mixed-methods study to complete the targeted preparatory work necessary for the establishment of a Bayesian, randomised, multifactorial, adaptive, platform trial for paediatric intensive care
SEISMIC-R - NIHR	A Study to Evaluate the Introduction of new Staffing Models in Intensive Care: a realist evaluation	A mixed methods study including a realist evaluation to identify the the key components of an optimal nurse staffing model for deployment in ICU.
TBI-Reporter-UKRI-MRC	The UK-TBI REpository and data PORTal Enabling discovery	Research platform for traumatic brain injury including a repository for TBI and biomarker data and a network for research
Optic - Delirium PDG-NIHR-Researcher-Led	OPTIC: Optimising the prevention and management of Intensive Care Delirium	Programme development grant for developing and testing a new care package for the prevention and treatment of delirium in adult ICU (still at grant application stage)

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2024
(continued)

Acronyms used in the Financial Statements

Study acronym - Funder	Name	Description of study
Cluster trials - UKRI - MRC	Exploring patient and public perspectives on recruitment and consent in cluster randomised trials involving children	Qualitative study exploring parent perspectives on recruitment and consent in cluster randomised trials
PIVOTAL	Paediatric intensive care adaptive platform trial	Platform trial aiming to answer multiple research questions
MecROX-NIHR-EME	Oxidative stress, redox status and surfactant metabolism in mechanically ventilated patients receiving different approaches to oxygen therapy	Mechanistic sub-study of UK-ROX trial conducted by University of Southampton
BACHb-NIHR-HTA	Breathing Assistance in Children with bronchiolitis (BACHb): a group-sequential two stratum multicentre open-label randomised clinical trial of respiratory support in infants with acute bronchiolitis	Randomised trial of respiratory support in paediatric ICU
OPTICAL-NIHR-HSDR	OPTICAL: Optimising Paediatric Transition to Intensive Care for Adults	Retrospective analysis of linked datasets and qualitative research.
Other acronyms		
CMP	Case Mix Programme	n/a
NCAA	National Cardiac Arrest Audit	n/a
INICUA	Irish National Intensive Care Unit Audit	n/a
NIHR	National Institute for Health Research	n/a
HSDR	Health Services & Delivery Research Programme	n/a
HTA	Health Technology Assessment Programme	n/a
JGHT	Joint Global Health Trials	n/a
EDCTP	European and Developing Countries Clinical Trials Partnership	n/a
EC	European Commission	n/a
APCC	Annual Participants Cost Contribution	n/a

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2024
(continued)

APPENDICES 2023 Comparatives

Appendix 1

2 INCOME

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u>	<u>2022</u>
	£	£	£	£
Incoming resources for charitable activities include:				
Audit Subscriptions deferred brought fwd	796,736	110,402	907,138	863,822
Audit Subscriptions received 2023	1,569,466	212,508	1,781,974	1,748,418
Less Audit Subscriptions deferred carried forward	(835,058)	(119,628)	(954,686)	(907,138)
Audit Subscriptions	1,531,144	203,282	1,734,426	1,705,103
Data/COVID-19 income	126,993	-	126,993	140,809
Activities in promoting Audits	18,825	-	18,825	21,586
Research Grants	-	3,961,298	3,961,298	3,026,633
Other services	82,179	4,739	86,918	187,803
Incoming resources for charitable activities include:	1,759,141	4,169,319	5,928,460	5,081,933

Activities in promoting Audits include: software licensing £18,129 - (2023: £18,825), meeting, travel funding and speaker fees £nil - (2023: £254)

Appendix 2

4 TOTAL EXPENDITURE

						Total	Total
	Audit	Promoting	Data	Support costs	Research grants	2023	2022
	£	£	£	£	£	£	£
Staff costs	604,273	29,591	103,197	99,869	2,115,405	2,952,335	2,568,660
Training	19,041	1,464	4,393	4,393	13,447	42,738	4,017
Recruitment	22,740	1,749	5,247	5,248	9,445	44,429	36,054
Meetings	29,381	2,114	6,341	7,356	34,224	79,416	22,600
Governance	-	-	-	36,019	-	36,019	25,822
Travel	5,286	404	1,216	1,216	16,862	24,984	13,806
Premises	92,131	6,693	20,087	14,997	110,853	244,761	223,088
Legal/professional fees	-	-	-	-	6,500	6,500	-
Communications	2,562	197	592	592	2,177	6,120	17,922
Publications/printing	(2,135)	(165)	(493)	(493)	13,366	10,080	10,004
Post and carriage	235	18	55	55	2,738	3,101	1,506
Bank charges	-	-	-	1,454	82	1,536	2,099
Depreciation	4,522	346	1,044	1,045	17,929	24,886	17,717
Research expenditure	-	-	-	-	1,393,616	1,393,616	1,084,819
IT	191,009	13,398	33,118	34,207	212,956	484,688	315,597
Administration and consultancy	143,952	10,975	32,942	32,942	8,406	229,217	156,885
Closed projects (Research)	-	-	-	-	(47,669)	(47,669)	(127,267)
Allocation of support costs	191,166	11,931	35,803	(238,900)	-	-	-
	1,304,163	78,715	243,542	-	3,910,337	5,536,757	4,373,329

Audit expenditure includes unrestricted costs totalling £1,054,179 and restricted costs totalling £249,984. Allocation of support costs is the reallocated Management and Administration after deduction for Governance and apportioned on the basis of staff costs.

Appendix 3

5 GOVERNANCE

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u>	<u>2022</u>
	£	£	£	£
Board of Management & committees	6,345	-	6,345	1,983
Legal and HR	12,349	-	12,349	7,339
Financial	17,325	-	17,325	16,500
	36,019	-	36,019	25,822

Travel and meeting costs were £6,345 of which, £2,257 (£1,668 - 2022) were reimbursed to 9 (8 - 2022) trustee members. Fees payable to the charity's auditors in respect of the audit and specialist advice were £17,325 (£16,500 - 2022).

Appendix 4

12 DEBTORS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u>	<u>2022</u>
	£	£	£	£
Trade debtors	815,899	-	815,899	803,046
Research projects	-	974,143	974,143	970,815
Prepayments	88,182	-	88,182	69,955
	904,081	974,143	1,878,224	1,843,816

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2024
(continued)

APPENDICES 2023 Comparatives continued

Appendix 5 13 CREDITORS

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Trade creditors	258,352	-	258,352	211,289
Other creditors	49,742	-	49,742	33,648
Accruals	106,000	2,237,163	2,343,163	1,777,000
Taxation & Social Security	140,480	-	140,480	122,720
Deferred income (note 16)	968,594	335,366	1,303,960	2,052,751
	<u>1,523,168</u>	<u>2,572,529</u>	<u>4,095,697</u>	<u>4,197,408</u>

Appendix 6 17 RESERVES

The movement in the reserves were as follows:

	At 1 Jan 2023	Income	Expenditure	Transfers	At 31 Dec 2023
	£	£	£	£	£
Restricted Funds					
Research Grants:					
CTU Infrastructure - NIHR	-	75,310	(75,310)	-	-
MOSAICC - NIHR HTA	-	375,419	(375,419)	-	-
65 - NIHR HTA	(18,829)	-	-	18,829	-
COAST Nutrition - EDCTP	-	49,008	(49,008)	-	-
REMAP-CAP (RECoVER) - EC HORIZON 2020	-	128,793	(128,793)	-	-
REMAP-CAP (ECRAID-Base) - EC HORIZON 2020	-	83,534	(83,534)	-	-
REMAP-CAP-FLU - NIHR	-	264,806	(264,806)	-	-
PICU Platform - NIHR HTA	-	181,579	(181,579)	-	-
RRAM - NIHR HTA	(1,140)	-	-	1,140	-
Oxy-PICU - NIHR HTA	(1,260)	337,817	(337,818)	-	(1,261)
PICnIC - NIHR HTA	-	-	453	(453)	-
CAFE - NIHR HTA	(12,093)	-	-	12,093	-
FIRST-ABC - NIHR HTA	1,618	132,442	(134,060)	-	-
CIRCA - RC(UK)	-	11,993	(11,993)	-	-
PRESSURE - NIHR HTA	-	482,514	(482,514)	-	-
UK ROX - NIHR HTA	-	528,929	(528,929)	-	-
REMAP-CAP - NIHR	(2,382)	166,390	(164,008)	-	-
EXAKT - NIHR-HTA	-	205,066	(205,066)	-	-
GASTRIC-PICU-NIHR-HTA	-	456,879	(456,879)	-	-
Walton Charles Predoc Fellowship-NIHR	-	44,429	(44,429)	-	-
T4P (Threshold for Platelets)-NIHR-HTA	-	365,846	(365,846)	-	-
Airways-3 - NIHR-HTA	-	23,606	(23,606)	-	-
CLASSIC - NIHR-HTA	2,534	-	187	-	2,721
MAP-CLD-NIHR-HS&DR	(12,225)	21,657	(9,432)	-	-
QResearch COVID VAC OX107 - HDR UK	-	-	10,479	-	10,479
SEISMIC-R - NIHR	-	8,310	(8,310)	-	-
TBI-Reporter-UKRI-MRC	-	2,685	(2,685)	-	-
Other	26,686	14,286	(35,102)	-	5,870
Total grants	(17,090)	3,961,298	(3,958,007)	31,608	17,809
Audit:					
National Cardiac Arrest					
Audit	(14,093)	208,021	(249,984)	-	(56,056)
Total Restricted Funds	(31,183)	4,169,319	(4,207,991)	31,608	(38,247)
Unrestricted Funds					
Development Fund (designated)	416,500	-	(12,956)	-	403,544
General Fund	2,562,526	1,767,684	(1,315,810)	(31,608)	2,982,792
	<u>2,979,026</u>	<u>1,767,684</u>	<u>(1,328,766)</u>	<u>(31,608)</u>	<u>3,386,336</u>
At the end of the year	<u>2,947,843</u>	<u>5,937,003</u>	<u>(5,536,757)</u>	<u>-</u>	<u>3,348,089</u>

Purposes of restricted funds

Resourced against awarded scientific research grants. At times income is received in advance of expenditure. In the case of closed research grants funds are withheld until the funder deems the project to be satisfactorily closed. This may take up to 3 years.

Some funding for research projects do not provide sufficient monies to cover all costs, including overheads, and result in a deficit being incurred.

When such deficits arise they will be balanced from general funds on completion of the project if the deficit is not corrected prior to completion.

Purpose of designated funds

The development fund, for the ongoing development of the technology that underpins our national clinical audits and research currently stands at £403,544. It will be expended over the next 5 years.

Accounts

**Working together
to improve care and outcomes**

Intensive Care National Audit and Research Centre
Annual Report and Accounts | Year ended 31 December 2023

www.icnarc.org

Contents

About ICNARC	3
Trustees report	4
Progress against priorities for 2023.....	5
Strategic Objectives for 2024-26	7
Establishing quality through research	8
Research highlights - 2023.....	9
Our plans for research - 2024.....	11
Assessing quality through audit	12
Audit highlights - 2023.....	13
Our plans for audit - 2024.....	14
Promoting quality through sharing information	15
Our plans for sharing information – 2024	17
Financial review	18
Governance, structure and management	20
Statement of Trustees’ responsibilities	23
Independent auditor’s report to the Members of the Intensive Care National Audit and Research Centre	24
Financial statements	
Statement of Financial Activities	27
Balance Sheet	28
Statement of Cash Flows	29
Notes to the Accounts	30

About ICNARC

In the UK, each year, over 200,000 people are admitted to an adult general critical care unit.

At the Intensive Care National Audit and Research Centre (ICNARC), we work to ensure the best possible critical care by facilitating improvements in the structure, process, outcome and experience – for patients and for those who care for them.

We achieve this by creating and sharing information about the quality of critical care to those who finance, commission, manage, deliver and experience critical care (both within and outside the NHS) through our national clinical audits and through our clinical and health services research studies.

Improving care and outcomes

At ICNARC, we believe that quality critical care has three main elements:



To find out more about ICNARC, please visit www.icnarc.org

Trustees report

The Trustees present their Annual Report together with the audited financial statements of the Charity for the year ended 31 December 2023. The Trustees confirm that the Annual Report and financial statements of the Charity comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Charitable Objects

“...the advancement of education in the organisation and practice of critical care (in particular, through the promotion of audit and research into critical care and the publication of the useful results of such audit and research)...”.

*“...research is concerned with discovering the right thing to do;
audit with ensuring that it is done right...”*

Richard Smith, former Editor-in-Chief, British Medical Journal

We achieve our Charitable Objects by...

...establishing quality through research

Read more about how we are developing and expanding our research portfolio within our Clinical Trials Unit ([page 7](#))

...assessing quality through audit

Read more about how we are developing and expanding our national clinical audits within our National Audit Programme ([page 12](#))

...promoting quality through sharing information

Read more about how we are analysing data and sharing information ([page 15](#))



Progress **against** priorities **for 2023**

Three **key themes** underpin our priorities:

Work across all regions and nations of the UK and internationally

- *extending our reach will increase the impact of our activities*

Diversify to embrace new methods and areas

- *as care for the critically ill evolves, our activities will respond*

Inspire, and be inspired by, the critical care community and ensure that what we do is what they need

- *co-design and co-production will increase the value of our activities*

Work across all regions and nations of the UK and internationally

- Maintained our national clinical audits
- Grew our research portfolio in both adult and paediatric critical care
- Continued to work internationally to facilitate UK co-ordination of the global trial REMAP-CAP

Diversify to embrace new methods and areas

- Enhanced our scientific culture with mentoring, teaching, conference participation and seminars
- Combined in person annual meetings alongside an enhancement of online ways of working such as webinars

Inspire, and be inspired by, the critical care community and ensure that what we do is what they need

- Maintained and continued to develop our internal and external, national and international collaborations
- Maintained patient, carer and public involvement and engagement in all our work

Five **important enablers** underpin our priorities:

Governance

- *good governance will underpin all we do*

People and culture

- *a high-performance culture and a stimulating, rewarding environment will attract and retain staff*

Communication

- *good communication with key audiences will increase our potential for impact*

Financial sustainability

- *good business and financial planning will underpin all we do*

Technology

- *transforming technology will make us more efficient and responsive*

Governance

- Continued to improve regulatory infrastructure, systems and processes

People and culture

- Commenced a programme of training for line managers
- Reviewed salary and remuneration structure

Communication

- Progressed with the project to create new ICNARC website
- Carried out in person annual meetings for our national clinical audits

Financial sustainability

- Continued to improve our financial systems to improve accountability

Technology

- Continued to improve our IT infrastructure/systems

Strategic Objectives for 2024-26

ICNARC recently developed its strategic objectives for 2024-2026, built around our core organisational values: *rigorous, collaborative, innovative and integrity*

Offer a flexible programme of audits of structure, process, outcome and experience that is able to adapt rapidly

Maintain a balanced portfolio of clinical and applied methodological research

Increase the value of our audit and research by providing secondary analyses and curated datasets that are findable, accessible, interoperable and reusable

Maximise the impact of our work through active knowledge mobilisation

Foundations

Financially sustainable

Ensure work is underpinned by clear and sustainable business model

Driven by innovation

Adopt new approaches to delivering our work

Maximising the use of technology

Enhance efficiency and responsiveness through use of cutting-edge technology

Effective communications

Engage with key external stakeholders

People-focused working culture

Identify and develop talent both internally and externally

Indispensable to the community

Work with patients, carers and the public; policymakers and commissioners; and health and care professionals to ensure what we do is deemed important to the community

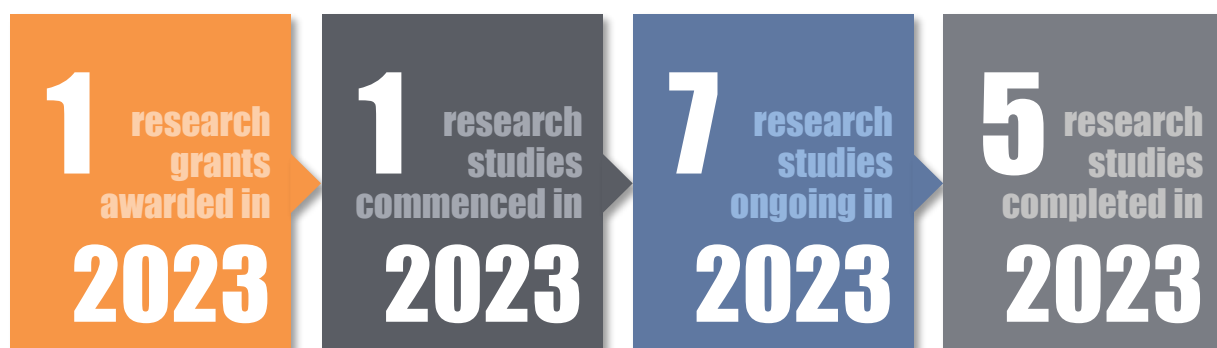
Establishing quality through research

Research at ICNARC is conducted within our Clinical Trials Unit (CTU), a fully registered unit by the UK Clinical Research Collaboration. Our small CTU conducts a broad portfolio of research in critical care, both experimental (randomised clinical trials) and observational studies, applying quantitative and qualitative methods. We evaluate the care, outcomes and experiences of the critically ill with a view to informing best care, outcomes and experiences for future patients.

“...the unit provided clear evidence of operational experience in the design and delivery of large-scale multicentre clinical trials...”

International Expert Panel, UK Clinical Research Collaboration

Research – 2023



Development of our research portfolio continues in adult and paediatric critical care.

Adult critical care research studies

Awarded	Commenced	Ongoing	Completed
		- REMAP-CAP - T4P - UK-ROX - EXAKT - MOSAICC	CIRCA

Paediatric critical care research studies

Awarded	Commenced	Ongoing	Completed
PICU Platform Development Grant	PICU Platform Development Grant	- PRESSURE - GASTRIC-PICU	- Oxy-PICU - PICnIC - COAST-Nutrition - FIRST-ABC

Oxy-PICU randomised clinical trial

- Randomised, multicentre trial of conservative versus liberal oxygenation targets in critically ill children.
- The optimal target for systemic oxygenation in critically ill children is unknown.
- Liberal oxygenation is widely practiced, but has been associated with harm in paediatric patients.
- Conservative oxygen may prevent harm from liberal oxygenation but may increase exposure to potentially harmful hypoxia (low oxygen).
- Oxy-PICU aimed to determine whether a conservative oxygenation target (SpO₂ 88–92%) would reduce duration of organ support or incidence of death when compared with current practice of a liberal oxygenation target (SpO₂ >94%) among critically ill children.
- 2040 children enrolled across 15 participating paediatric critical care units
- A conservative oxygenation target of 88-92% was associated with a 6% greater probability of a better outcome in terms of the duration of organ support or death compared with the current practice of liberal oxygenation.
- Although not statistically significant, use of a conservative oxygenation target was also likely to reduce incremental costs at 30 days.
- Funded by the National Institute for Health and Care Research (NIHR).
- Presented at Critical Care Reviews 2023 with accompanying live stream of presentation.
- Published in the Lancet.

Development of a Platform Trial in Paediatric Intensive Care

- Mixed-methods study to complete preparatory work necessary for establishing an adaptive platform trial in paediatric intensive care.
- The current way of conducting randomised clinical trials in paediatric intensive care is inefficient and costly takes a long time to answer important research questions and identify the best treatments for critically ill children.
- In contrast, novel designs such as an adaptive platform trials, allows multiple research questions and treatments to be tested at the same time.
- This may allow for more questions to be answered, more efficiently and in less time.
- Using a mixed-methods approach comprising linked Work Packages to:
 - explore parent, young people's and PICU staff perspectives on the platform trial design, agree important research questions and outcomes; and
 - develop the methods and the approach allow the trial to make 'adaptations' and determined triggers for concluding when a treatment does or does not work.
- Funded by the National Institute for Health and Care Research (NIHR).
- Funding award commenced in March 2023 with funding application for conduct of PICU platform trial informed by development work submitted in November 2023.

Use of selective gut decontamination in critically ill children: PICnIC

- Parallel-group pilot cluster-randomised controlled trial with an integrated mixed-methods study in paediatric intensive care.
- Healthcare-associated infections caused by the spread of bacteria from the digestive tract into other organs, such as the lung (causing ventilator-associated pneumonia) or bloodstream (causing sepsis), can be life-threatening.
- In adults, data suggest the use of selective decontamination of the digestive tract (SDD) - an infection prevention measure that stops the growth of bacteria in the digestive tract - may reduce the incidence of healthcare-associated infections.
- SDD has not been evaluated in the paediatric intensive care unit population.
- PICnIC aimed to determine the feasibility of conducting a multicentre, cluster-randomised controlled trial in critically ill children comparing selective decontamination of the digestive tract with standard infection control.
- A total of 368 children (85% of all those who were eligible) were enrolled in the PICnIC pilot cluster-randomised controlled trial across six paediatric intensive care units: 207 in the baseline (usual care) phase and 161 in the intervention period.
- In sites delivering SDD, 98% of children received at least one dose of selective decontamination of the digestive tract.
- Consent for the collection of additional swabs was low (44%), though data completeness for potential outcomes, including microbiology data from routine clinical swab testing, was excellent.
- A definitive multicentre trial of SDD and including proposed consent methods was acceptable to parents and staff with adaptations, including training to improve consent and communication, the administration protocol for the paste and ecology monitoring.
- PICnIC's findings indicate that a definitive cluster-randomised controlled trial in selective decontamination of the digestive tract in paediatric intensive care units is feasible with the inclusion modifications.
- Funded by the National Institute for Health and Care Research (NIHR)
- Published in Scientific Reports and NIHR Health Technology Assessment

Our plans for research – 2024

- We will prioritise identification of priority areas for research, the development of studies using new methodologies, and potential new funders to ensure a balanced research portfolio and pipeline.
- We will prioritise identification of opportunities to expand our international collaboration.
- We will continue to partner with patients, carers and the public in the design and management of our research studies and promote equality, diversity and inclusion.
- We will continue to strengthen our clinical trials unit infrastructure to ensure delivery of high quality clinical trials.
- We will continue to increase the efficiency of our research, including maximising the use of routinely collected data.
- We will continue to lead and collaborate on national and international research studies into adult and paediatric emergency and critical care.
- We will continue to aim for the highest level of impact from our research studies.
- We will continue to support/provide working opportunities for clinical/non-clinical associates/researchers and invest in our/others' research studies through academic collaboration and citizenship.

To find out more about ICNARC's research, please visit:

www.icnarc.org/research/

Assessing **quality through audit**

Audit at ICNARC is conducted within our National Audit Programme. Through specification, management and analysis of accurate clinical audit data and from applying accurate risk prediction, we support health care providers to benchmark their care and outcomes with other providers to prompt quality improvement.

“...without clinical audit, we don't know how we are doing...”

- **Professor Sir Nick Black, ex-Trustee, ICNARC**

National Audit Programme

Our National Audit Programme currently encompasses three national clinical audits, with two operating within the NHS and registered on the NHS Quality Accounts.



The **Case Mix Programme (CMP)**, launched in 1994 (and the foundation for ICNARC), is the national clinical audit of patient outcomes from adult critical care. The CMP is open to NHS and non-NHS providers in England, Wales and Northern Ireland, including both general and specialist units at all levels of critical care.



The **National Cardiac Arrest Audit (NCAA)**, launched in 2009, is the national clinical audit of in-hospital cardiac arrests in the UK and Ireland, and is a collaboration between the Resuscitation Council UK (RCUK) and ICNARC. The NCAA is open to all NHS and non-NHS acute hospitals in England, Scotland, Wales, Northern Ireland and Republic of Ireland



The **Irish National Intensive Care Unit Audit (INICUA)**, launched in 2010 in collaboration with the National Office of Clinical Audit in Ireland, is the national clinical audit of patient outcomes from adult critical care units in the Republic of Ireland.

Audit highlights – 2023

Case Mix Programme

- 289 NHS/non-NHS adult critical care units participating
- 200,000 critical care admission records submitted and validated
- All critical care units transitioned to Version 4.0 of the dataset
- Full exemption from the national data opt-out confirmed
- Unit reports updated and new Version 4.0 Quality Indicators launched
- ICNARC model for predicted risk of acute hospital mortality recalibrated to ensure fair comparisons, including for admissions with COVID-19
- Preparation underway for the CMP Public Report 2022-23 – the first CMP Public Report since the COVID-19 pandemic
- 3-month pilot completed for Cardiogenic Shock Module
- Initial pilot of Family satisfaction audit completed; second pilot planned for early 2024

National Cardiac Arrest Audit

- 188 hospitals participating
- 13,000 team visit records submitted and validated
- Plans in place for Republic of Ireland 2024 pilot
- New web portal, Platform X, in development for 2024 release
- Full exemption from the national data opt-out confirmed
- NCAA risk models for predicting return of spontaneous circulation >20 minutes and survival to hospital discharge recalibrated to ensure fair comparisons
- Preparation underway for NCAA Public Report 2022-23 – the first time the NCAA results will be publicly released

Irish National Intensive Care Unit Audit

- 29 adult critical care units participating; phase 2 of recruitment now complete
- 14,000 critical care admission records submitted and validated
- Recalibrated ICNARC model for predicted risk of acute hospital mortality incorporated into reports to ensure fair comparisons
- Reports updated to utilise Version 4.0 data

Our plans for audit – 2024

- We will continue to maintain and increase coverage of our national clinical audits and, where appropriate, continue to develop and extend our audit services, including our audit pilots.
- We will continue to develop our collaborations with the Resuscitation Council UK and the National Office of Clinical Audit in Ireland.
- We will continue to develop and upgrade our audit platform, including specifying and beginning development on an online reporting platform.
- We will complete the transition of the NCAA to Platform X.
- We will publish Public Reports for the CMP and the NCAA.
- We will develop a new Version 4.0 risk model for the CMP and the INICUA and incorporate this into the CMP reports.
- We will continue to develop the content of our national clinical audits, including introducing longer term outcomes.
- We will continue to develop and implement a cardiogenic shock module for the CMP and a family satisfaction audit.

To find out more about ICNARC's audit, please visit:
www.icnarc.org/audit/

Promoting **quality through** sharing information

We share information – results from our national clinical audits and from our research studies – through local, regional and national reporting (audit), and through peer-reviewed scientific and other tailored outputs (research). We enhance our dissemination activities for our audit and research information through digital media and through presentations at local, regional, national and international meetings/conferences – both at our own and others' events.

We endeavour to ensure that relevant information reaches those experiencing, delivering, managing, commissioning and financing critical care in the UK. We believe that critical care should be based on rigorous, scientific evidence.

Sharing information highlights – 2023

In 2023, we began to make full use of the new Case Mix Programme (CMP) Dataset Version 4.0 data, developing full Version 4.0 quarterly critical care unit reports with new and updated quality indicators for adult critical care. The ICNARC model for risk-adjusted acute hospital mortality was also recalibrated to ensure fair comparisons and the 2023 model was incorporated into CMP and Irish National ICU Audit (INICUA) reports. Reports for INICUA were also updated to use Version 4.0 data. National Cardiac Arrest Audit (NCAA) risk models for predicting return of spontaneous circulation >20 minutes and survival to hospital discharge were also recalibrated and incorporated into reports.

Audit reporting



In 2023 we also began preparations for a return to public reporting for the CMP, and developing the first NCAA Public Report, an important step for the audit. 2022-23 data were locked for both audits and outlier management processes completed, with reports due for publication in the first quarter of 2024.

The Case Mix Programme Annual Meeting 2023 took place in April with over 350 delegates attending.

We also held:

- four online data collection workshops, three online data submission and validation webinars, and one reporting webinar for the CMP;
- two reporting webinars for the NCAA; and
- two face-to-face workshops for the INICUA in Dublin; INICUA units are also invited to attend CMP workshops and webinars.

Recordings of the online webinars and workshops were released via YouTube to maximise the accessibility to all those participating in the audits.

Results of studies on our broad portfolio of research were accepted for publication in the scientific, peer-reviewed literature and were presented at national and international conferences.

Peer-reviewed scientific publications



We continued to provide education, training and support to clinical and non-clinical researchers through hosting or working collaboratively with them. In 2023, we continued to support Professor Manu Shankar-Hari in his NIHR Clinician Scientist Award, we continued to support Mr Walton Charles as host institution for his NIHR Predoctoral Fellowship, we hosted Dr Colin McArthur from Auckland City Hospital, New Zealand on a visiting sabbatical, and we began hosting Ms Claire Mills as part of her NIHR Development and Skills Enhancement Award.

Digital communications

In 2023 we worked alongside an agency to design and develop our new website. We drafted new content and infographics to streamline our messaging, we made it easier for people to navigate the site and find the information they are looking for. We ensured that we are communicating how our data are used transparently and created an interactive tool to provide guidance for those looking to apply to use ICNARC data. The new website launched in May 2024.

Patient and public involvement and engagement

During 2023 we focussed on several ongoing projects which required immediate input from former patients and the public. We had a short-term plan in place to expand our patient representative group and hold consultations for these projects. We contacted patient representatives that had previously worked with us, and recruited additional individuals identified through social media or the intensive care patient support charity ICUSteps (www.icusteps.org).

The priority projects included consultations on exemption from the national data opt-out for the Case Mix Programme (CMP) and National Cardiac Arrest Audit (NCAA); data transparency in the website project; and regarding the use of data where no explicit consent is in place for the clinical trials. This work was in addition to our pre-existing PPIE activity, patient and public representation on our Board of Management and ongoing patient involvement in our research studies. In 2023 approximately 50 patient and public representatives were involved in our studies.

*“...It’s in the public/patient interest ...
and that outweighs any potential disadvantages...”*

Former critical care patient

Our plans for sharing information – 2024

- We will update our audit reports to make the best use of the data collected in the current datasets.
- We will begin the process of developing dynamic online reports for our audits.
- As a member of the UK Health Data Research Alliance, we will continue to improve our data sharing processes to ensure our data are findable, accessible, interoperable and reusable.
- We will complete the re-development of our website.
- We will continue to work with patients, families and the public, in all our activities, as we look to enhance patient and public involvement and engagement organisation-wide.

Financial review

The Board of Management (Trustees) has adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities (FRS 102) in preparing ICNARC's financial statements.

Income

ICNARC is funded by our subscription-based national clinical audits and by successful awarding of research grants.

For the year ended 31 December 2023, ICNARC generated total income of £5,937,003 an increase of 16% on 2022.

Income includes £1,880,244 from audit subscriptions/activities, £3,961,298 from research grants and £86,918 from other data services.

Primary sources of income are subscriptions from participants, primarily NHS Trusts, participating in our national clinical audits and from research grants awarded by major funding bodies to conduct our research studies.

Expenditure

Total expenditure in 2023 was £5,536,757, an increase of 27% on 2022.

Cash

At the end of the financial year, total cash reserves were £5,684,849, which is broadly in line with the level held in the prior year. The level of cash held attributable to advance grant receipts and continued strong collection of receivables.

Funds carried forward

Funds carried forward at the end of the financial year are £3,348,089. This represents an increase of 14% against the funds carried forward at the end of 2022.

Going concern

ICNARC continues to be well-placed to manage the business risks it faces. This position is supported by a robust cash flow position and proven ability to win new research grants.

We now have a healthy level of reserves to enable investment in improving our technology and security and to manage the impact of unplanned events. The growth of these reserves had long been recognised as a necessity to ensure our long-term financial viability.

The Board of Management (Trustees) has a reasonable expectation that ICNARC has sufficient resources and control mechanisms to continue operating for the foreseeable future and believes that there are no material uncertainties that call into doubt the ability of ICNARC to continue as a going-concern.

Remuneration

The salaries of ICNARC staff, including key management personnel, are periodically benchmarked against similar roles within organisations that engage in similar activities. ICNARC aims to set salaries as close to the median as possible in order to attract highly qualified staff. All roles are evaluated against agreed organisational criteria which determine the grade and salary for the role.

Key risks and uncertainties

The Board of Management (Trustees) has identified and reviewed the major risks to which ICNARC is exposed and established systems and procedures to manage those risks. This involves identifying potential risks and then assessing the likelihood of their occurrence and impact.

Where systems are already in place to mitigate these risks, schedules for regular monitoring and review have been adopted. Where systems are not already in place, deadlines have been set for their development by staff for approval by the Board of Management (Trustees).

Day-to-day management of the risks is delegated to the Co-Directors along with other members of the Senior Management Team (SMT) and these risks are reviewed regularly during the usual course of business.

The Board of Management (Trustees) considers the following to be the key risks on which ICNARC needs to focus:

- **Political and Funding environment**

Risk: A change in the political and funding environment adversely affecting ICNARC's independence or financial stability

Mitigation: We proactively maintain strong relationships with key stakeholders and funders. We continue to plan our budgets and aim to maintain sufficient reserves to cover any income downturns, given the variable nature of our research funding and support future investment. We achieve this by focusing on diversifying our income to have a mixed portfolio of funders, balanced with efficiency savings which are underpinned by robust financial management. Over recent years we have increased our level of reserves which has long been recognised as a necessity to enable investment in improving our technology and security and to manage the impact of unplanned events.

- **Knowledge and skills**

Risk: Attracting and retaining staff with management, scientific and information technology expertise as these are strategically important in ensuring ICNARC remains a leading organisation in emergency and critical care audit and research.

Mitigation: We manage this risk through a programme of mentoring and supporting key management, scientific and information technology staff, developing skills/expertise and reviewing our employment package for all staff.

- **Technology and data security**

Risk: Our technology underpins and powers our data upload, processing, and reporting for our national clinical audits and for our research studies. The ability to keep pace with, and update, our technology and to ensure that we adopt the necessary and appropriate security requirements, presents an ongoing challenge as we strive to embrace new and more efficient, digital technologies.

Mitigation: We have increased our investment in Technology and Information Governance expertise and continue to maintain our Section 251, DSP Toolkit and Cyber Essentials compliance, alongside successfully participating in a NHS Digital audit. We have continued to conduct regular penetration tests and are working closely with our managed service providers and customers to ensure that we continue to adopt the best systems and processes to mitigate technology and data security risks. We are undertaking a review of all our technology in 2024 to ensure that we have a roadmap that is appropriate for the future.

Reserves

The Board of Management (Trustees) has a policy whereby unrestricted funds, not committed or invested in tangible fixed assets (the free reserve), held by the organisation should usually be between 25% and 50% of the annual resource expended in the General Fund. Whilst in 2023 this figure exceeds the higher threshold,

the expectation is that it will reduce down with the planned, and long recognised as necessary, investment in our technology and security strategy and general infrastructure in the next five years.

At this level, the Board of Management (Trustees) feels that, in the event of a significant drop in funding due to any external/internal event(s) or fraudulent activity, ICNARC would still be able to continue current activities until new funding is secured.

The Unrestricted funds totalled £3,386,336 at the end of 2023 and includes £2,982,792 general funds and the designated Development Fund of £403,544 which has been set aside to invest in ICNARC's technology strategy. The Board of Management (Trustees) have reviewed the level of reserves and concluded that, though the level held currently exceeds the formal policy, the level of reserves is appropriate given how the increased reserves have arisen and the plans to invest in the technology strategy.

The budget for the 2024 financial year indicates a small surplus which, if achieved, will be added to the General Reserve and remain within the Board's policy target.

Over the coming year we will complete a full review our reserves policy, in light of plans to invest in the technology that underpins ICNARC's work, to ensure that it continues to be robust, appropriate and risk based.

ICNARC's reserves are either held in cash or cash deposits.

Plans for future periods

ICNARC will continue to develop its two main areas of work, audit and research in future periods. Detailed plans for the coming year have been detailed in the relevant section of the trustees' report on pages 7, 9, 12 and 15 above.

Fundraising

ICNARC does not raise funds from the public and no fundraising activities have been undertaken either by ICNARC or by other fundraisers on behalf of ICNARC.

Status

The Company is a Registered Charity (No. 1039417) and is exempt from income and corporation taxed under S466 Corporation Tax Act 2010 (CTA 2010).

Special exemptions

This Report of the Directors and Board of Management (Trustees) has been prepared in accordance with the special provisions under Part 15 of the Companies Act 2006 relating to small companies and the Charity has taken advantage of the small companies' exemptions in preparing the Directors Report and the requirement to prepare a Strategic Report.

Governance, structure and management

The Intensive Care National Audit and Research Centre (ICNARC) is a Company Limited by Guarantee incorporated in England on 8 July 1994 and governed by its Memorandum and Articles of Association.

ICNARC's Articles of Association provide for a limitation of member liability to £1. ICNARC is a Registered Charity in England and Wales.

Registered Name of Company: Intensive Care National Audit and Research Centre

Company Number: 02946727

Registered Charity Number: 1039417

Registered Office: Napier House, 24 High Holborn, London WC1V 6AZ

Our Trustees

The Trustees form the Board of Management and are responsible for the governance and strategy of ICNARC. The Board of Management is made up of twelve Trustees, comprising a mix of health care and other professionals. The Board of Management (Trustees) has full legal responsibility for the actions of ICNARC. Trustees are appointed for a renewable term of three years and are the Directors of the Company for the purposes of the Companies Act 2006.

The Board of Management (Trustees) meets four to five times per year and delegates the day-to-day responsibility for running ICNARC to the Co-Directors, along with other members of the Senior Management Team (SMT). In 2018, an Audit & Risk Sub-Committee was established to assist the Board of Management (Trustees) in its duty to supervise the broad direction of ICNARC's financial affairs and to ensure compliance with Company Law and Charity Commission best practice. The Board of Management (Trustees) acts as advisors to staff on business, health care and other issues and keeps the organisation up to date with developments within health care and other relevant fields. All Trustees give their time freely and no Trustee remuneration was paid in 2023.

The Trustees serving during 2023 and into 2024 are:

Chair: Ms Susan James

Trustees: Dr Tim Gould
Dr Lisa Hinton
Mr Paul Maddox (Treasurer) (resigned 20 July 2023)
Prof David Menon
Ms Carolyn Seet (resigned 20 September 2023)
Dr Gareth Sellors
Ms Susan James
Prof Ruth Endacott
Prof Tamas Szakmany
Prof Richard Grieve
Prof Manu Shankar-Hari
Ms Vikki Williams (appointed 1 May 2023)
Mr Gary Morley (Treasurer) (appointed 26 October 2023)
Mr Hemang Patel (appointed 1 December 2023)

Trustee vacancies are advertised, as necessary, and ICNARC may also approach individuals thought to have the appropriate skills and experience. New Trustees spend time with members of the SMT and other staff, as part of their induction, to learn more about the organisation and to understand how they can add value through their skills and experience. Trustees are also encouraged to take part in training opportunities, are invited to attend the Annual Meetings for our national clinical audits and, where relevant, represent ICNARC on external advisory groups.

On appointment, each Trustee completes a Declaration of Interests form which is held in a Register of Interests and updated annually. All conflicts are actively managed through early identification of potential areas of conflict and actions taken to manage these, where relevant.

Trustees' Indemnities

Trustees benefit from indemnity insurance to cover the liability of the Trustees which by virtue of any rule of law would otherwise attach to them in respect of any negligence, default or breach of trust or breach of duty of which they may be guilty in relation to the Charity. The cost of this insurance in the year has been included within total insurance costs.

Public Benefit

In shaping the objectives and activities for each year, the Board of Management (Trustees) considers the guidance of the Charity Commission on public benefit, including the guidance 'Public Benefit: Running a Charity'. The nature of ICNARC's public benefit is detailed on pages 4 to 15 of this report.

Senior Leadership Team

The Co-Directors and other members of the SLT are responsible for the day-to-day running of ICNARC under authority delegated to them by the Board of Management (Trustees) and are collectively responsible for the management and operations of ICNARC.

The SLT is responsible for implementing the strategy and policies, agreed with the Board of Management (Trustees), and operate on a three-year, rolling review. The SLT proposes an annual Business Plan and operating budget, for approval by the Board of Management (Trustees) and monitors financial performance and organisational risk, accordingly.

Remuneration for SLT members is reviewed annually by Trustees and benchmarked to similar roles and organisations.

The SLT members serving during 2023 and into 2024 are:

Prof David Harrison	Co-Director
Mr Paul Mouncey	Co-Director
Mr Peter Hyde	Chief Operating Officer
Lindsay Hannigan	Chief Information Officer
Prof Kathryn Rowan	Director (until 30 September 2023)

Our staff

During 2023, ICNARC had an average paid workforce of 56 staff, located in our central London Office although the majority mix working in the office with remote working as part of our hybrid working policy.

ICNARC is an Equal Opportunities employer. We promote equality and diversity by:

- selecting for employment, promotion, training or any other benefit, on the basis of aptitude and ability;
- not tolerating any form of intimidation, bullying or harassment;
- recognising and valuing individual differences and contributions;
- providing a work environment that promotes dignity and respect to all; and
- regularly reviewing employment policies, practices and procedures to ensure fairness.

Auditors/Bankers

Auditors: MHA
Building 4
Foundation Park
Roxborough Way
Maidenhead
SL6 3UD

Bankers: Unity Trust Bank plc
9 Brindley Place
Birmingham
B1 2BR

Statement of Trustees' responsibilities

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also Directors of the Intensive Care National Audit and Research Centre for the purposes of Company Law) are responsible for preparing the Report of the Directors and Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, 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 Charities Statement of Recommended Practice SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and, hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charitable Company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

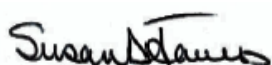
In so far as the Trustees are aware:

- there is no relevant audit information of which the Charitable Company's auditor is unaware; and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

In approving the Trustees' Annual Report and Accounts in our capacity as Company Directors.

This report of the Trustees has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

Signed on behalf of the Board



Susan James

Chair

Date: 8 November 2024

Telephone: 020 7831 6878 Email: icnarc@icnarc.org Website: www.icnarc.org

Independent auditors' report to the Trustees of the Intensive Care National Audit and Research Centre

Opinion

We have audited the financial statements of Intensive Care National Audit and Research Centre (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, 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 and the Charities SORP 2019).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023, and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006 and the Charities SORP 2019.

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 Auditor's Responsibilities for the audit of the financial statements section of our report.

We are independent of the charitable company 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's 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 this gives rise to a material misstatement in the financial statements themselves. 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.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report (incorporating the Directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement included in the Trustees' Annual Report, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are 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 Trustees determine 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 Trustees are responsible for assessing the charitable company'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 Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 auditor's 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management and those charged with governance to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;

- Enquiry of management about any instances of non-compliance with laws and regulations;
- Reviewing the control systems in place and testing the effectiveness of the controls;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of this report

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Carina Ralfs PhD MSci (Hons) FCA (Senior Statutory Auditor)

for and on behalf of MHA, Statutory Auditor
Maidenhead, United Kingdom

Date: 08 November 2024

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313)

Intensive Care National Audit and Research Centre

Statement of Financial Activities (Incorporating an Income and Expenditure account) For the year ended 31 December 2023

	Notes	Unrestricted Funds		Restricted	2023	2022
		General	Development Fund			
		£	£	£	£	£
Income from:						
Investment income - bank interest		8,543	-	-	8,543	2,463
Charitable activities						
Participants' Cost Contribution (Audits)	2	1,658,137	-	203,282	1,861,419	1,845,911
Activities in promoting the Audits	2	18,825	-	-	18,825	21,586
Other services	2	82,179	-	4,739	86,918	187,803
Research Grants	3	-	-	3,961,298	3,961,298	3,026,633
Total		1,767,684	-	4,169,319	5,937,003	5,084,396
Expenditure on:						
Charitable activities						
Participants' Cost Contributions (Audits)		1,363,479	12,956	249,984	1,626,419	919,737
Research	6	(47,669)	-	3,958,007	3,910,338	3,453,592
Total	4	1,315,810	12,956	4,207,991	5,536,757	4,373,329
Net income/(expenditure)		451,874	(12,956)	(38,672)	400,246	711,067
Transfers between funds	17	(31,608)	-	31,608	-	-
Net movement in funds		420,266	(12,956)	(7,064)	400,246	711,067
Total funds brought forward		2,562,526	416,500	(31,183)	2,947,843	2,236,776
Total funds carried forward	17	2,982,792	403,544	(38,247)	3,348,089	2,947,843

All ICNARC's operations are classified as continuing.

ICNARC had no recognised gains or losses other than those included in the movement in funds for the year.

A statement on the movement on reserves appears as Note 17 to the financial statements.

The Notes on pages 30 to 44 form part of these accounts.

Intensive Care National Audit and Research Centre

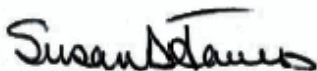
Company Registration number 02946727

Balance Sheet

For the year ended 31 December 2023

	Notes	Unrestricted £	Restricted £	2023 £	2022 £
FIXED ASSETS					
Tangible assets	11	30,713	-	30,713	23,922
INTANGIBLE ASSETS					
	11a	-	-	-	-
CURRENT ASSETS					
Debtors	12	904,081	974,143	1,878,224	1,843,816
Cash at bank and in hand		3,645,148	1,533,497	5,178,645	4,921,280
Cash deposit		479,562	26,642	506,204	506,233
		5,028,791	2,534,282	7,563,073	7,271,329
Creditors					
Amounts falling due within one year					
Deferred income		968,594	335,366	1,303,960	2,052,751
Other payables		554,574	2,237,163	2,791,737	2,144,657
	13	1,523,168	2,572,529	4,095,697	4,197,408
Net current assets		3,505,623	(38,247)	3,467,376	3,073,921
Creditors: Amounts falling due in greater than one year					
	14	150,000	-	150,000	150,000
NET ASSETS		3,386,336	(38,247)	3,348,089	2,947,843
Represented by:					
Unrestricted Funds					
General Fund	17	2,982,792		2,982,792	2,562,526
Development Fund (Designated)	17	403,544		403,544	416,500
		3,386,336		3,386,336	2,979,026
Restricted Fund	17	-	(38,247)	(38,247)	(31,183)
				3,348,089	2,947,843

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of financial statements. The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime. The financial statements were approved and authorised for issue by the Trustees and signed on 08 November 2024 on their behalf by:



The Notes on pages 30 to 44 form part of these accounts.

Intensive Care National Audit and Research Centre

Statement of Cash Flows For the year ended 31 December 2023

	2023	2022
Cash used in operating activities		
Surplus/(Deficit) less interest income	391,703	708,604
(Increase)/Decrease in debtors	(34,410)	1,050,445
Increase/(Decrease) in creditors	(101,711)	468,001
Depreciation charges	24,886	17,717
Net cash used in operating activities	280,468	2,244,767
Cash flow from investing activities		
Interest income	8,543	2,463
Purchase of tangible fixed assets	(31,677)	(18,834)
Net cash provided by investing activities	(23,134)	(16,371)
Increase (decrease) in cash and cash equivalents in the year	257,334	2,228,396
Cash and cash equivalents at the beginning of the year	5,427,515	3,199,119
Cash and cash equivalents at end year	5,684,849	5,427,515

ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023	2022
	£	£
Cash in hand	5,684,849	5,427,515
	5,684,849	5,427,515

ANALYSIS OF CHANGES IN NET DEBT

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash at bank and in hand	5,427,515	257,334	5,684,849
	5,427,515	257,334	5,684,849

Intensive Care National Audit and Research Centre

Notes to the Accounts

For the year ended 31 December 2023

1 ACCOUNTING POLICIES

(a) The accounts have been prepared under the historical cost convention in accordance with the Companies Act 2006 and follow the recommendations in Accounting and Reporting by charities: Statement of Recommended Practices (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

(b) The financial statements are prepared on a going concern basis. The Board of Management (Trustees) have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern. The accounts are prepared in sterling, which is the functional and presentational currency of the charity, rounded to the nearest £1.

(c) Interest is accounted for when receivable.

(d) Research Grant income is recognised when the Charity has entitlement to the funds and any performance conditions have been met. Any advance income over expenditure is held on the Statement of Financial Position as deferred income.

(e) The Annual Participants Cost Contributions (APCC) is invoiced on the anniversary date of joining. Any proportion of a current year income relating to the following year is treated as deferred income.

(f) The National Cardiac Arrest Audit (NCAA) participants income is invoiced on the anniversary date of joining. Any proportion of current year income relating to the following years is treated as deferred income.

(g) Resources expended are recognised in the period in which they occur. Resources expended include attributable VAT which cannot be recovered.

(h) Resources expended are allocated to specific activity where the costs relate directly to that activity. The cost of the overall direction and administration, comprising of salary and overhead costs are apportioned on an estimate of staff time and resources used to support those activities.

(i) All fixed assets are initially recorded at cost and capitalised if costs exceed £1,000.

(j) Depreciation is provided at the following annual rates to write off the cost of each asset on a straight-line basis over its estimated life. Rates currently used on cost are:

Office fabrication	20%
Computer equipment	33%
Office equipment	33%
Office furniture	20%

(k) Intangible assets - IT developments are capitalised as intangible assets where they are expected to be economic benefits flowing to the charity from the asset and the amount can be reliably measured. However, when changing requirements indicate significant revisions and improvements are required, the asset will be written down to reflect this. When a decision is taken to capitalise software development the rate of amortisation will be matched to the anticipated useful life.

(l) Unrestricted funds are subscriptions and other incoming resources receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

(m) Amortisation relates to third party computer software and is provided at an annual rate of 33%.

(n) Designated Funds are unrestricted funds earmarked by the Board of Management for a particular purpose (i.e. Development Fund).

(o) Restricted Funds are to be used for the specific purposes as laid down by the provider. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

(p) The charity operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the charity. The annual contribution payable is charged to the income and expenditure account.

(q) Termination payments – Termination benefits, including redundancy costs, are recognized when the Charity has the obligation to pay the benefits and they can be reliably measured.

Intensive Care National Audit and Research Centre

Notes to the Accounts continued

For the year ended 31 December 2023

(r) Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged in the income and expenditure account on a straight-line basis over the period of the lease.

(s) The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 12. Prepayments and research project grant receivables are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments and are measured at amortised cost as detailed in Note 15. Taxation and social security are not included in the financial instruments' disclosure. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

(t) The following judgments (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

- The assessment of Useful Economic Life and the capitalisation threshold of Tangible and Intangible Fixed Assets.
- The allocation of managing and support costs to specific activity.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- Changes to ICNARC's plans to invest significantly in the further development of its IT platform and infrastructure resulting in the write down of intangible assets and the designation of funds to support the further development required. Investment in client-facing tools continues to provide enhanced functionality and continued stability as the number of users increases.

(u) There exist no material uncertainties in these accounts and there is a strong pipeline of activity.

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2023
(continued)

2 INCOME

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u>	<u>2022</u>
	£	£	£	£
Incoming resources for charitable activities include:				
Audit Subscriptions deferred brought fwd	796,736	110,402	907,138	863,822
Audit Subscriptions received 2023	1,569,466	212,508	1,781,974	1,748,418
Less Audit Subscriptions deferred carried forward	(835,058)	(119,628)	(954,686)	(907,138)
Audit Subscriptions	1,531,144	203,282	1,734,426	1,705,103
Data/COVID-19 income	126,993	-	126,993	140,809
Activities in promoting Audits	18,825	-	18,825	21,586
Research Grants	-	3,961,298	3,961,298	3,026,633
Other services	82,179	4,739	86,918	187,803
Incoming resources for charitable activities include:	1,759,141	4,169,319	5,928,460	5,081,933

Activities in promoting Audits include: software licensing £18,825 - (£21,586 - 2022), meeting, travel funding and speaker fees £254 - (£780 - 2022)

See appendix 1 on page 42 for 2022 comparative note.

3 RESEARCH GRANTS

	<u>Unrestricted funds</u>		<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>General</u>	<u>Development</u>		<u>2023</u>	<u>2022</u>
Grants:					
CTU Infrastructure - NIHR	-	-	75,310	75,310	75,882
MOSAICC - NIHR HTA	-	-	375,419	375,419	181,118
OPTIC-19 - COVID-19					
Research Response Fund - University of Oxford	-	-	-	-	2,612
COAST Nutrition - EDCTP	-	-	49,008	49,008	61,472
REMAP-CAP (RECoVER) - EC HORIZON 2020	-	-	128,793	128,793	259,820
REMAP-CAP (ECRAID-Base) - EC HORIZON 2020	-	-	83,534	83,534	158,637
REMAP-CAP-FLU-NIHR	-	-	264,806	264,806	-
PICU Platform-NIHR-HTA	-	-	181,579	181,579	-
Oxy-PICU - NIHR HTA	-	-	337,817	337,817	391,578
PICnIC - NIHR HTA	-	-	-	-	39,400
FIRST-ABC - NIHR HTA	-	-	132,442	132,442	278,463
CIRCA - RC(UK)	-	-	11,993	11,993	3,130
PRESSURE - NIHR HTA	-	-	482,514	482,514	218,131
UK ROX - NIHR HTA	-	-	528,929	528,929	410,779
REMAP-CAP - NIHR	-	-	166,390	166,390	110,520
EXAKT - NIHR -HTA	-	-	205,066	205,066	365,387
GASTRIC-PICU-NIHR-HTA	-	-	456,879	456,879	129,589
Walton Charles Predoc Fellowship-NIHR	-	-	44,429	44,429	14,045
T4P (Threshold for Platelets)-NIHR-HTA	-	-	365,846	365,846	249,383
Airways-3 - NIHR-HTA	-	-	23,606	23,606	14,921
CLASSIC - NIHR-HTA	-	-	-	-	2,721
MAP-CLD-NIHR-HS&DR	-	-	21,657	21,657	-
QResearch COVID VAC					
OX107 - HDR UK	-	-	-	-	1
SEISMIC-R-NIHR	-	-	8,310	8,310	-
TBI-Reporter-UKRI-MRC	-	-	2,685	2,685	-
QResearch COVID VAC					
OX107 - HDR UK	-	-	-	-	-
Other	-	-	14,286	14,286	59,044
	-	-	3,961,298	3,961,298	3,026,633

All research income in 2022, £3,026,633, was restricted.

Intensive Care National Audit and Research Centre

Notes to the Accounts For the year ended 31 December 2023 (continued)

4 TOTAL EXPENDITURE

						Total	Total
	Audit	Promoting	Data	Support costs	Research grants	2023	2022
	£	£	£	£	£	£	£
Staff costs	604,273	29,591	103,197	99,869	2,115,405	2,952,335	2,568,660
Training	19,041	1,464	4,393	4,393	13,447	42,738	4,017
Recruitment	22,740	1,749	5,247	5,248	9,445	44,429	36,054
Meetings	29,381	2,114	6,341	7,356	34,224	79,416	22,600
Governance	-	-	-	36,019	-	36,019	25,822
Travel	5,286	404	1,216	1,216	16,862	24,984	13,806
Premises	92,131	6,693	20,087	14,997	110,853	244,761	223,088
Legal/professional fees	-	-	-	-	6,500	6,500	-
Communications	2,562	197	592	592	2,177	6,120	17,922
Publications/printing	(2,135)	(165)	(493)	(493)	13,366	10,080	10,004
Post and carriage	235	18	55	55	2,738	3,101	1,506
Bank charges	-	-	-	1,454	82	1,536	2,099
Depreciation	4,522	346	1,044	1,045	17,929	24,886	17,717
Research expenditure	-	-	-	-	1,393,616	1,393,616	1,084,819
IT	191,009	13,398	33,118	34,207	212,956	484,688	315,597
Administration and consultanc	143,952	10,975	32,942	32,942	8,406	229,217	156,885
Closed projects (Research)	-	-	-	-	(47,669)	(47,669)	(127,267)
Allocation of support costs	191,166	11,931	35,803	(238,900)	-	-	-
	1,304,163	78,715	243,542	-	3,910,337	5,536,757	4,373,329

Audit expenditure includes unrestricted costs totalling £1,054,179 and restricted costs totalling £249,984. Allocation of support costs is the reallocated Management and Administration after deduction for Governance and apportioned on the basis of staff costs. See appendix 2 on page 42 for 2022 comparative note.

5 GOVERNANCE

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Board of Management & committees	6,345	-	6,345	1,983
Legal and HR	12,349	-	12,349	7,339
Financial	17,325	-	17,325	16,500
	36,019	-	36,019	25,822

Travel and meeting costs were £6,345 of which, £2,257 (£1,668 - 2022) were reimbursed to 9 (8 - 2022) trustee members. Fees payable to the charity's auditors in respect of the audit and specialist advice were £17,325 (£16,500 - 2022). See appendix 3 on page 42 for 2022 comparative note.

Intensive Care National Audit and Research Centre

Notes to the Accounts For the year ended 31 December 2023 (continued)

6 RESOURCES EXPENDITURE - RESEARCH

			<u>2023</u>	<u>2022</u>
Restricted	Start date	Grant value	£	£
CTU Infrastructure - NIHR	09/01/2013	£800,636	75,310	75,882
MOSAICC - NIHR HTA	01/03/2021	£1,710,519	375,419	194,423
OPTIC-19 - COVID-19				
Research Response Fund - University of Oxford	01/07/2020	£60,092	-	12,731
COAST Nutrition - EDCTP	05/01/2018	£800,636	49,008	61,472
REMAP-CAP (RECoVER) - EC HORIZON 2020	11/06/2020	£609,850	128,793	259,820
REMAP-CAP (ECRAID-Base) - EC HORIZON 2020	01/03/2021	£523,696	83,534	158,637
REMAP-CAP-FLU - NIHR	01/12/2022	£780,859	264,806	-
PICU Platform - NIHR HTA	01/03/2023	£204,795	181,579	-
Oxy-PICU - NIHR HTA	08/01/2019	£1,569,780	337,818	466,441
PICnIC - NIHR HTA	11/01/2019	£519,652	(453)	44,109
FIRST-ABC - NIHR HTA	02/01/2019	£1,499,843	134,060	339,483
CIRCA - RC(UK)	06/01/2019	£70,719	11,993	3,130
PRESSURE - NIHR HTA	08/01/2020	£1,806,766	482,514	286,359
UK ROX - NIHR HTA	08/01/2020	£2,078,886	528,929	503,062
REMAP-CAP - NIHR	01/04/2020	£745,990	164,008	204,848
EXAKT - NIHR -HTA	01/03/2022	£586,200	205,066	365,387
GASTRIC-PICU-NIHR-HTA	01/09/2022	£1,952,721	456,879	129,589
Walton Charles Predoc Fellowship-NIHR	01/09/2022	£83,465	44,429	14,045
T4P (Threshold for Platelets)-NIHR-HTA	01/01/2022	£1,925,146	365,846	249,383
Airways-3 - NIHR-HTA	01/01/2022	£64,155	23,606	14,921
CLASSIC - NIHR-HTA	23/09/2020	£17,802	(187)	187
MAP-CLD-NIHR-HS&DR	01/04/2022	£27,632	9,432	12,225
QResearch COVID VAC				
OX107 - HDR UK	08/01/2021	£49,170	(10,479)	7,127
SEISMIC-R - NIHR	01/05/2023	£36,106	8,310	-
TBI-Reporter-UKRI-MRC	01/10/2023	£58,754	2,685	-
Other	various		35,102	50,331
			<u>3,958,007</u>	<u>3,453,592</u>
Unrestricted				
Closed projects (Research)			(47,669)	(127,267)
			<u>3,910,338</u>	<u>3,326,325</u>
7 RESTRICTED RESOURCES EXPENDITURE - AUDIT				
			<u>2023</u>	<u>2022</u>
			£	£
National Cardiac Arrest Audit			<u>249,984</u>	<u>234,523</u>

Intensive Care National Audit and Research Centre

Notes to the Accounts For the year ended 31 December 2023 (continued)

8 SURPLUS ON ORDINARY ACTIVITIES

The surplus is stated after charging:	Unrestricted	Restricted	2023	2022
	£	£	£	£
Depreciation and amortisation	24,886	-	24,886	17,717
Auditors' remuneration	17,325	-	17,325	16,500
Auditors' remuneration - prior year under accrual	-	-	-	2,000

9 STAFF COSTS AND NUMBERS

	2023	2022
	£	£
Salaries	2,406,655	2,050,618
Social security costs	236,191	217,733
Pension	149,864	123,746
Seconded and agency staff	159,625	176,563
	<u>2,952,335</u>	<u>2,568,660</u>

The number of employees receiving emoluments in excess of £60k:

£60,000 - £69,999	3	3
£70,000 - £79,999	2	1
£80,000 - £89,999	2	-
£100,000 - £109,999	-	-
£110,000 - £119,999	-	1
£120,000 - £129,999	1	-

The monthly average numbers employed during the year calculated on the basis of actual headcount:

	No.	No.
Executive	4	3
Audit	10	9
Research	21	17
Statistics	7	7
Data & Data Systems	5	7
Operations	9	7
	<u>56</u>	<u>50</u>

The company operates a Group Personal Pension scheme. Contributions to the Group Personal Pension Scheme in 2023 were £149,864 (£123,746 in 2022).

The amount of pension contribution to higher paid staff in 2023 was £53,123 (£25,518 in 2022).

The number of employees eligible to participate in the Group Personal Pension scheme at the end of 2023 is 56 (50 in 2022) and the total number participating is 51 (39 in 2022)

The number of employees auto-enrolled during 2023 is 12 (19 in 2022).

The Trustees and Co-Directors are the key management personnel of the company. The Trustees, being in a voluntary position, receive no remuneration from the organisation (2022: Nil).

The Director/Co-Directors received total emoluments of £153,455 (2022: £144,641).

Contractual redundancy costs included in total salaries for 2023 is £nil (2022: £5,509).

10 TAXATION

The company is exempt from income and corporation taxes under S466 to S493 Corporation Tax Act 2010 (CTA 2010).

Intensive Care National Audit and Research Centre

Notes to the Accounts For the year ended 31 December 2023 (continued)

11 TANGIBLE FIXED ASSETS

	Office fabrication	Computer equipment	Office equipment	Office furniture	Total
	£	£	£	£	£
Cost at 1 January 2023	49,460	189,125	20,084	55,415	314,084
Additions	-	31,677	-	-	31,677
Disposals	(17,053)	(120,735)	(11,145)	-	(148,933)
At 31 December 2023	32,407	100,067	8,939	55,415	196,828
Depreciation at 1 January 2023	48,690	169,346	20,084	52,042	290,162
Depreciation for the period	436	21,077	-	3,373	24,886
Disposals	(17,053)	(120,735)	(11,145)	-	(148,933)
At 31 December 2023	32,073	69,688	8,939	55,415	166,115
Net book value at 31 December 2023	334	30,379	-	-	30,713
Net book value at 31 December 2022	770	19,779	-	3,373	23,922

11a INTANGIBLE ASSETS

	Software	IT Development	Total
	£	£	£
Cost at 1 January 2023	45,400	248,521	293,921
Additions	-	-	-
Disposals	-	-	-
At 31 December 2023	45,400	248,521	293,921
Amortisation at 1 January 2023	45,400	248,521	293,921
Amortisation for the period	-	-	-
Disposals	-	-	-
At 31 December 2023	45,400	248,521	293,921
Net book value at 31 December 2023	-	-	-
Net book value at 31 December 2022	-	-	-

12 DEBTORS

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Trade debtors	815,899	-	815,899	803,046
Research projects	-	974,143	974,143	970,815
Prepayments	88,182	-	88,182	69,955
	904,081	974,143	1,878,224	1,843,816

See appendix 4 on page 43 for 2022 comparative note.

Intensive Care National Audit and Research Centre

Notes to the Accounts For the year ended 31 December 2023 (continued)

13 CREDITORS	Unrestricted	Restricted	2023	2022
	£	£	£	£
Trade creditors	258,352	-	258,352	211,289
Other creditors	49,742	-	49,742	33,648
Accruals	106,000	2,237,163	2,343,163	1,777,000
Taxation & Social Security	140,480	-	140,480	122,720
Deferred income (note 15)	968,594	335,366	1,303,960	2,052,751
	<u>1,523,168</u>	<u>2,572,529</u>	<u>4,095,697</u>	<u>4,197,408</u>

See appendix 5 on page 43 for 2022 comparative note.

14 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2023	2022
	£	£
Dilapidations	150,000	150,000
	<u>150,000</u>	<u>150,000</u>

The dilapidation provision recognises the obligation to restore existing offices to their original state at the end of the lease which expires in March 2027.

15 DEFERRED INCOME

Deferred income comprises audit and research income payable annually and income deferred in the Clinical infrastructure fund.

	2023	2022
	£	£
Balance at 1st January 2023	2,052,751	1,898,467
Amount released to incoming resources	(2,052,751)	(1,898,467)
Deferred audit	954,686	907,138
Deferred research	335,366	1,128,828
Deferred other	13,908	16,785
Balance at 31 December 2023	<u>1,303,960</u>	<u>2,052,751</u>

Deferred other relates to software developer and data services access to Platform X income received in advance.

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds		Restricted	2023	2022
	General	Designated Funds			
	£	£	£	£	£
Fixed assets	30,713	-	-	30,713	23,922
Current assets	4,625,247	403,544	2,534,282	7,563,073	7,271,329
Creditors due within one year	(1,523,168)	-	(2,572,529)	(4,095,697)	(4,197,408)
Creditors due more than one year	(150,000)	-	-	(150,000)	(150,000)
	<u>2,982,792</u>	<u>403,544</u>	<u>(38,247)</u>	<u>3,348,089</u>	<u>2,947,843</u>

Intensive Care National Audit and Research Centre

Notes to the Accounts For the year ended 31 December 2023 (continued)

17 RESERVES

The movement in the reserves were as follows:

	At 1 Jan 2023	Income	Expenditure	Transfers	At 31 Dec 2023
	£	£	£	£	£
Restricted Funds					
Research Grants:					
CTU Infrastructure - NIHR	-	75,310	(75,310)		-
MOSAICC - NIHR HTA	-	375,419	(375,419)		-
65 - NIHR HTA	(18,829)	-	-	18,829	-
COAST Nutrition - EDCTP	-	49,008	(49,008)		-
REMAP-CAP (RECoVER) - EC HORIZON 2020	-	128,793	(128,793)		-
REMAP-CAP (ECRAID-Base) - EC HORIZON 2020	-	83,534	(83,534)		-
REMAP-CAP-FLU - NIHR	-	264,806	(264,806)		-
PICU Platform - NIHR HTA	-	181,579	(181,579)		-
RRAM - NIHR HTA	(1,140)	-	-	1,140	-
Oxy-PICU - NIHR HTA	(1,260)	337,817	(337,818)		(1,261)
PICnIC - NIHR HTA	-	-	453	(453)	-
CAFE - NIHR HTA	(12,093)	-	-	12,093	-
FIRST -ABC - NIHR HTA	1,618	132,442	(134,060)		-
CIRCA - RC(UK)	-	11,993	(11,993)		-
PRESSURE - NIHR HTA	-	482,514	(482,514)		-
UK ROX - NIHR HTA	-	528,929	(528,929)		-
REMAP-CAP - NIHR	(2,382)	166,390	(164,008)		-
EXAKT - NIHR -HTA	-	205,066	(205,066)		-
GASTRIC-PICU-NIHR-HTA	-	456,879	(456,879)		-
Walton Charles Predoc Fellowship-NIHR	-	44,429	(44,429)		-
T4P (Threshold for Platelets)-NIHR-HTA	-	365,846	(365,846)		-
Airways-3 - NIHR-HTA	-	23,606	(23,606)		-
CLASSIC - NIHR-HTA	2,534	-	187		2,721
MAP-CLD-NIHR-HS&DR	(12,225)	21,657	(9,432)		-
QResearch COVID VAC OX107 - HDR UK	-	-	10,479		10,479
SEISMIC-R - NIHR	-	8,310	(8,310)		-
TBI-Reporter-UKRI-MRC	-	2,685	(2,685)		-
Other	26,686	14,286	(35,102)		5,870
Total grants	(17,090)	3,961,298	(3,958,007)	31,608	17,809
Audit:					
National Cardiac Arrest Audit	(14,093)	208,021	(249,984)		(56,056)
Total Restricted Funds	(31,183)	4,169,319	(4,207,991)	31,608	(38,247)
Unrestricted Funds					
Development Fund (designated)	416,500	-	(12,956)		403,544
General Fund	2,562,526	1,767,684	(1,315,810)	(31,608)	2,982,792
	2,979,026	1,767,684	(1,328,766)	(31,608)	3,386,336
At the end of the year	2,947,843	5,937,003	(5,536,757)	-	3,348,089

Purposes of restricted funds

Resourced against awarded scientific research grants. At times income is received in advance of expenditure. In the case of closed research grants funds are withheld until the funder deems the project to be satisfactorily closed. This may take up to 3 years.

Some funding for research projects do not provide sufficient monies to cover all costs, including overheads, and result in a deficit being incurred. When such deficits arise they will be balanced from general funds on completion of the project if the deficit is not corrected prior to completion. Please refer to the acronyms table on pages 40 and 41 for the description and purpose of the restricted funds.

Purpose of designated funds

The development fund, for the ongoing development of the platform that underpins our national clinical audits and research currently stands at £403,544. It will be expended over the next 5 years.

See appendix 6 on page 44 for 2022 comparative note.

Intensive Care National Audit and Research Centre

Notes to the Accounts For the year ended 31 December 2023 (continued)

18 RELATED PARTY TRANSACTIONS

There are no related party transactions in the year (£0 - 2022) that require disclosure other than the Trustees' expenses in note 5.

19 ULTIMATE CONTROLLING PARTY

The Trustees are of the opinion that there is no one controlling party of the charitable company.

20 PENSION COMMITMENTS

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £149,864 (2021: £123,746).

The Charity's staff work across activities and between restricted and unrestricted funds, this is reflected in the allocation of pension liability and expense.

Contributions totalling £24,844 (2022: £22,045) were payable to the fund as at 31 December 2023 and included in the Statement of Financial Position.

21 OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-recoverable operating leases for land, buildings and equipment are shown below, analysed according to the expiry date of the lease. The costs during the year totalled £138,364 (2022: £159,117)

	2023	2022
	£	£
Land and buildings		
Within one year	169,983	169,983
Between one and two years	169,983	169,983
Between three and five years	198,314	368,297
Over five years	-	-
	<u>538,280</u>	<u>708,263</u>
Equipment		
Within one year	1,189	2,378
Between one and two years	-	1,189
Between two and five years	-	-
	<u>1,189</u>	<u>3,567</u>
Total	<u>539,469</u>	<u>711,829</u>

22 CAPITAL COMMITMENTS

The next stage of ICNARC's infrastructure projects commenced in 2021 with the establishment of a new Data and Data Services team and upgrades and new developments of the IT Platform at an estimated future costs of £403,544. Funds to support this project have been designated.

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2023
(continued)

Acronyms used in the Financial Statements (continued)

Study acronym - Funder	Name	Description of study
CTU Infrastructure - NIHR	Clinical trials unit Infrastructure Funding	Infrastructure (staff, training, etc.) funding for our UKCRC registered clinical trials unit.
65 - NIHR HTA	Permissive hypotension in critically ill patients aged 65 years or over with vasodilatory hypotension	Multicentre randomised clinical trial evaluating permissive hypotension (a lower blood pressure) to guide blood pressure raising drugs to improve survival for critically ill adults, aged 65 years or over, with vasodilatory hypotension.
COAST Nutrition - EDCTP	Children's Oxygen Administration Strategies Trial - Nutrition	Built on COAST, a multicentre clinical trial evaluating additional nutritional support, post-discharge from hospital, to improve survival in critically ill children recovering from severe pneumonia.
RRAM - NIHR HTA	Renal Replacement Anticoagulant Management	Observational study evaluating the implementation of citrate anticoagulation for continuous renal replacement therapy to improve survival for critically ill adults receiving continuous renal replacement therapy.
REMAP-CAP (PREPARE) - EC FP	Randomized, Embedded, Multifactorial, Adaptive Platform trial for Community-Acquired Pneumonia (and COVID-19)	International adaptive platform randomised clinical trial evaluating multiple interventions to understand the optimal treatment strategy to improve survival for critically ill patients with community acquired pneumonia, including COVID-19.
Oxy-PICU - NIHR HTA	Randomised multicentre trial of conservative versus liberal oxygenation targets in critically ill children	Multicentre randomised clinical trial evaluating permissive (a lower) oxygen saturation to guide oxygen therapy to improve survival in critically ill children who are receiving mechanical ventilation.
PICnIC - NIHR HTA	Paediatric Intensive Care and Infection Control	Pilot, multicentre randomised clinical trial evaluating an infection control strategy to improve survival for critically ill children who are receiving mechanical ventilation.
CAFE - NIHR HTA	Critical care Atrial Fibrillation Evaluation	Literature review and database analysis to estimate how effective current treatments for new onset atrial fibrillation (a fast, irregular heartbeat) are when they occur in the critical care unit.
FIRST-ABC - NIHR HTA	FIRST-line support for Assistance in Breathing in Children	Multicentre randomised clinical trial evaluating hi flow nasal cannula (delivering oxygen via nasal prongs) to improve recovery for critically ill children requiring non-invasive respiratory support.
CIRCA - RC(UK)	Critical Illness-Related Cardiac Arrest	Observational study to understand the frequency of patients having a cardiac arrest in the critical care unit, their survival and, for those that recover, their longer-term quality of life.
PRESSURE - NIHR HTA	Evaluating the clinical and cost effectiveness of using a more permissive blood pressure target to guide careful titration of vasoactive agents in critically ill children with hypotension: PROtocolised Evaluation of PermiSSive hypotension versus Usual care (PRESSURE)	Aims to find out the best blood pressure target to use for children in paediatric intensive care units (PICUs). We plan to conduct a clinical trial testing a lower blood pressure target (depending upon age) in children with hypotension against current usual practice.
UK ROX - NIHR HTA	Evaluating the clinical and cost-effectiveness of a conservative approach to oxygen therapy for invasively ventilated adults in intensive care (UK ROX)	Trial to find out whether using a lower oxygen target (conservative oxygen therapy) to guide oxygen treatment might lead to better outcomes for patients when compared with the approach currently used in NHS ICUs (usual oxygen therapy). The study will include 16,500 patients from 100 UK NHS ICUs. Patients will be randomly assigned to either the conservative oxygen therapy or usual oxygen therapy group.
REMAP-CAP - NIHR	Randomized, Embedded, Multifactorial Adaptive Platform Trial for Community-Acquired Pneumonia	A randomised controlled trial for patients admitted to the intensive care unit (ICU) with severe Community-Acquired Pneumonia (CAP). All patients with severe CAP who are treated in an ICU will receive a combination of multiple different treatments. For many of these treatments, different options are available and used variably in current standard practice.
QResearch - Wellcome	OX79 Coronavirus Record Linkage Project - QResearch-ICNARC COVID-19 Collaboration	Link of QResearch, SystmOne and ICNARC CMP data to look at the association between prior medication and outcome for patients most severely affected by COVID-19 infections.
REMAP-CAP (RECOVER) - EC HORIZON 2020	Rapid European COVID-19/SARS-CoV-2 Emergency Research response (RECOVER)	The EU-funded RECOVER project constitutes a comprehensive research response against SARS-CoV-2, aiming to address patient and public health level interventions building upon expertise from the FP7 PREPARE project and will undertake clinical studies in primary and hospital care as well as epidemiological and biological investigations and modelling to fill knowledge gaps on SARS-CoV-2 infectivity and transmission.
REMAP-CAP (ECRAID-Base) - EC HORIZON 2020	European Clinical Research Alliance on Infectious Diseases	A pan-European, single-access, sustainable clinical research network for infectious diseases, ECRAID is intended to reduce the impact of infectious diseases on individual and population health by generating rigorous evidence to improve the diagnosis, prevention and treatment of infections and to better respond to infectious disease threats. The network will function as the backbone of clinical research activities, providing an efficient infrastructure capable to perform all clinical trial aspects, from study design to scientific publication.
MOSAICC - NIHR HTA	Multicentre evaluation Of Sodium bicarbonate in Acute kidney Injury in Critical Care	Clinical trial to provide an evidence base for whether using sodium bicarbonate to treat critically ill people with acidosis and AKI improves survival and is cost-effective for the NHS.
EXAKT - NIHR-HTA	EXAKT (study within the UK-ROX trial).	A study within a trial to determine the effect of skin tone on the diagnostic accuracy of pulse oximeters.

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2023
(continued)

Acronyms used in the Financial Statements (continued)

Study acronym - Funder	Name	Description of study
GASTRIC-PICU - NIHR-HTA	The GASTRIC-PICU study.	A randomised controlled trial of no routine gastric residual monitoring to guide enteral feeding in paediatric intensive care units.
T4P - NIHR-HTA	The Thresholds for Platelets (T4P) trial.	A prospective randomised trial to define the platelet count below which critically ill patients should receive a platelet transfusion prior to an invasive procedure.
AIRWAYS-3 - NIHR-HTA	The AIRWAYS-3 trial.	Randomised trial of the clinical and cost effectiveness of a supraglottic airway device versus tracheal intubation during in-hospital cardiac arrest (AIRWAYS-3).
CLASSIC - NIHR-HTA	The CLASSIC trial.	The Conservative vs. Liberal Approach to fluid therapy of Septic Shock in Intensive Care.
REMAP-CAP-FLU - NIHR	A Randomised, Embedded, Multi-factorial, Adaptive Platform Trial for Community-Acquired Pneumonia (REMAP-CAP) – Influenza	A Randomised, Embedded, Multi-factorial, Adaptive Platform Trial for assessing immune modulation and anti-virals for hospitalised and critically ill patients with influenza
PICU Platform - NIHR HTA	Development of a Platform Trial in Paediatric Intensive Care	A mixed-methods study to complete the targeted preparatory work necessary for the establishment of a Bayesian, randomised, multifactorial, adaptive, platform trial for paediatric intensive care
SEISMIC-R - NIHR	A Study to Evaluate the Introduction of new Staffing Models in Intensive Care: a realist evaluation	A mixed methods study including a realist evaluation to identify the key components of an optimal nurse staffing model for deployment in ICU.
TBI-Reporter-UKRI-MRC	The UK-TBI REpository and data PORTal Enabling discoverY	Research platform for traumatic brain injury including a repository for TBI and biomarker data and a network for research
Other acronyms		
CMP	Case Mix Programme	n/a
NCAA	National Cardiac Arrest Audit	n/a
INICUA	Irish National Intensive Care Unit Audit	n/a
NIHR	National Institute for Health Research	n/a
HSDR	Health Services & Delivery Research Programme	n/a
HTA	Health Technology Assessment Programme	n/a
JGHT	Joint Global Health Trials	n/a
EDCTP	European and Developing Countries Clinical Trials Partnership	n/a
EC	European Commission	n/a
APCC	Annual Participants Cost Contribution	n/a

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2023
(continued)

APPENDICES

2022 Comparatives

Appendix 1

2 INCOME

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u>	<u>2021</u>
	£	£	£	£
Investment income	-	-	-	-
Incoming resources for charitable activities include:				
Audit Subscriptions deferred brought fwd	753,183	110,639	863,822	738,680
Audit Subscriptions received 2022	1,549,902	198,517	1,748,418	1,720,251
Less Audit Subscriptions deferred carried forward	(796,736)	(110,402)	(907,138)	(863,822)
Audit Subscriptions	1,506,349	198,754	1,705,103	1,595,109
Data/COVID-19 income	140,809	-	140,809	345,580
Activities in promoting Audits	21,586	-	21,586	22,665
Research Grants	-	3,026,633	3,026,633	2,888,701
Other services	187,803	-	187,803	102,067
Incoming resources for charitable activities include:	1,856,546	3,225,387	5,081,933	4,954,122

Activities in promoting Audits include: software licensing £21,586 - (£22,665 - 2021), meeting, travel funding and speaker fees £780 - (£19,721 - 2021)

Appendix 2

4 TOTAL EXPENDITURE

						Total	Total
	Audit	Promoting	Data	Support costs	Research grants	2022	2021
	£	£	£	£	£	£	£
Staff costs	359,250	10,734	39,531	32,202	2,126,943	2,568,660	2,192,973
Training	1,861	143	430	429	1,154	4,017	4,189
Recruitment	20,485	1,576	4,727	4,727	4,539	36,054	16,725
Meetings	11,635	748	2,246	2,260	5,711	22,600	1,227
Governance	-	-	-	25,822	-	25,822	30,347
Travel	3,815	207	621	621	8,542	13,806	3,679
Premises	68,521	5,271	15,813	15,813	117,670	223,088	351,128
Communications	11,650	896	2,688	2,688	-	17,922	9,125
Publications/printing	2,617	201	604	604	5,978	10,004	7,713
Post and carriage	-	-	-	-	1,506	1,506	3,454
Bank charges	-	-	-	1,892	207	2,099	1,565
Depreciation	11,516	886	2,658	2,657	-	17,717	16,575
Research expenditure	-	-	-	-	1,084,819	1,084,819	768,402
IT	106,284	7,917	23,752	23,751	153,893	315,597	305,573
Administration and consultancy	139,650	10,659	31,973	31,973	(57,370)	156,885	213,425
Closed projects (Research)	-	-	-	-	(127,267)	(127,267)	(303,913)
Allocation of support costs	117,295	7,035	21,109	(145,439)	-	-	-
	854,579	46,273	146,152	-	3,326,325	4,373,329	3,622,188

Audit expenditure includes unrestricted costs totalling £620,056 and restricted costs totalling £234,523. Allocation of support costs is the reallocated Management and Administration after deduction for Governance and apportioned on the basis of staff costs.

Appendix 3

5 GOVERNANCE

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u>	<u>2021</u>
	£	£	£	£
Board of Management & committees	1,983	-	1,983	4,544
Legal and HR	7,339	-	7,339	7,509
Financial	16,500	-	16,500	18,295
	25,822	-	25,822	30,347

Travel and meeting costs were £1,983 of which, £1,668 (£804 - 2021) were reimbursed to 8 (5 - 2021) trustee members. Fees payable to the charity's auditors in respect of the audit and specialist advice were £14,200 (£12,895 - 2021).

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2023
(continued)

APPENDICES

2022 Comparatives

Appendix 4 12 DEBTORS

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Trade debtors	803,046	-	803,046	779,932
Research projects	-	970,815	970,815	2,012,293
Prepayments	69,955	-	69,955	102,036
	873,001	970,815	1,843,816	2,894,261

Appendix 5 13 CREDITORS

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Trade creditors	211,289	-	211,289	112,850
Other creditors	33,648	-	33,648	16,357
Accruals	132,396	1,644,604	1,777,000	1,506,836
Taxation & Social Security	122,720	-	122,720	144,897
Deferred income (note 16)	923,923	1,128,828	2,052,751	1,898,467
	1,423,976	2,773,432	4,197,408	3,679,407

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2023
(continued)

APPENDICES

2022 Comparatives

Appendix 6

18 RESERVES

The movement in the reserves were as follows:

	At 1 Jan 2022	Income	Expenditure	Transfers	At 31 Dec 2022
	£	£	£	£	£
Restricted Funds					
Research Grants:					
CTU Infrastructure - NIHR	-	75,882	(75,882)	-	-
MOSAICC - NIHR HTA	13,305	181,118	(194,423)	-	-
65 - NIHR HTA	(18,829)	-	-	-	(18,829)
OPTIC-19 - COVID-19 Research					
Response Fund - University of Oxford	10,119	2,612	(12,731)	-	-
COAST Nutrition - EDCTP	-	61,472	(61,472)	-	-
REMAP-CAP (RECoVER) - EC HORIZON					
2020	-	259,820	(259,820)	-	-
REMAP-CAP (ECRAID-Base) - EC					
HORIZON 2020	-	158,637	(158,637)	-	-
RRAM - NIHR HTA	(1,140)	-	-	-	(1,140.00)
Oxy-PICU - NIHR HTA	73,603	391,578	(466,441)	-	(1,260)
PICnIC - NIHR HTA	4,709	39,400	(44,109)	-	-
CAFE - NIHR HTA	(12,093)	-	-	-	-12,092.60
FIRST -ABC - NIHR HTA	62,638	278,463	(339,483)	-	1,618.00
CIRCA - RC(UK)	-	3,130	(3,130)	-	-
PRESSURE - NIHR HTA	68,228	218,131	(286,359)	-	-
UK ROX - NIHR HTA	92,283	410,779	(503,062)	-	-
REMAP-CAP - NIHR	91,946	110,520	(204,848)	-	(2,382)
QRResearch COVID VAC OX107 - HDR					
UK	7,126	1	(7,127)	-	-
EXAKT - NIHR -HTA	-	365,387	(365,387)	-	-
GASTRIC-PICU-NIHR-HTA	-	129,589	(129,589)	-	-
Walton Charles Predoc Fellowship-NIHR	-	14,045	(14,045)	-	-
T4P (Threshold for Platelets)-NIHR-HTA	-	249,383	(249,383)	-	-
Airways-3 - NIHR-HTA	-	14,921	(14,921)	-	-
CLASSIC - NIHR-HTA	-	2,721	(187)	-	2,534
MAP-CLD-NIHR-HS&DR	-	-	(12,225)	-	(12,225)
Other	17,972	59,044	(50,331)	-	26,685
Total grants	409,869	3,026,633	(3,453,592)	-	(17,090)
Audit:					
National Cardiac Arrest Audit	21,676	198,754	(234,523)	-	(14,093)
Total Restricted Funds	431,545	3,225,387	(3,688,115)	-	(31,183)
Unrestricted Funds					
Development Fund (designated)	450,000	-	(33,500)	-	416,500
General Fund	1,355,231	1,859,009	(651,714)	-	2,562,526
	1,805,231	1,859,009	(685,214)	-	2,979,026
At the end of the year	2,236,776	5,084,396	(4,373,329)	-	2,947,843

Purposes of restricted funds

Resourced against awarded scientific research grants. At times income is received in advance of expenditure. In the case of closed incurred. When such deficits arise they will be balanced from general funds on completion of the project if the deficit is not corrected prior to completion. Please refer to the acronyms table on pages 35 and 36 for the description and purpose of the restricted funds.

Purpose of designated funds

The development fund, for the ongoing development of the platform that underpins our national clinical audits and research currently

Accounts

**Working together
to improve care and outcomes**

Intensive Care National Audit and Research Centre
Annual Report and Accounts | Year ended 31 December 2022

www.icnarc.org

Contents

About ICNARC	2
Messages from the Chair and Director.....	3
Trustees report	4
Progress against priorities for 2022.....	5
Establishing quality through research	7
Research highlights - 2022.....	8
Our plans for research - 2023.....	9
Assessing quality through audit	10
Audit highlights - 2022.....	11
Our plans for audit - 2023.....	12
Promoting quality through sharing information	13
Our plans for sharing information – 2023	15
Financial review	16
Governance, structure and management	19
Statement of Trustees' responsibilities	22
Independent auditor's report to the Members of the Intensive Care National Audit and Research Centre	23
Financial statements	
Statement of Financial Activities	26
Balance Sheet	27
Statement of Cash Flows	28
Notes to the Accounts	29

About ICNARC

In the UK, each year, over 200,000 people are admitted to an adult general critical care unit.

At the Intensive Care National Audit and Research Centre (ICNARC), we work to ensure the best possible critical care by facilitating improvements in the structure, process, outcome and experience – for patients and for those who care for them.

We achieve this by creating and sharing information about the quality of critical care to those who finance, commission, manage, deliver and experience critical care (both within and outside the NHS) through our national clinical audits and through our clinical and health services research studies.

Improving care and outcomes

At ICNARC, we believe that quality critical care has three main elements:



To find out more about ICNARC, please visit www.icnarc.org

Message from the Chair

Sue James | Chair

2022 marked the development of a new normal for ICNARC. We began to return to research studies that had been temporarily suspended during the pandemic, and to grapple with a rapidly rising cost of living, and possible significant cuts in government research funding. We carried out this refresh and reset work whilst coming to terms with our own new ways of working as described by the Director, Kathy Rowan, in her message.

A number of our clinical and academic Trustees retired during 2022, and we embarked on a recruitment process to replace them and to add strength and depth to our Board. ICNARC's high profile, as a result of the work carried out during the COVID-19 pandemic generated a wide interest in these posts, and we were fortunate to be able to recruit three new clinical and academic Trustees, who are based throughout the UK, and who have all worked with ICNARC in the context of their own research portfolios.

Peter Hyde's appointment, as our first Chief Operating Officer, has enabled us to consolidate our operational governance arrangements, and to ensure that the day-to-day management of ICNARC is undertaken effectively. This enabled Trustees to continue to support the Director's reduction in her direct hours working for ICNARC as part of her ongoing secondment (since October 2021) to the National Institute for Health and Care Research as the Programme Director for the Health & Social Care Delivery Research programme – a first step in her plans to step-down as ICNARC Director.

I am most grateful to all our staff for their skill, professionalism and enthusiasm and look forward to them continuing to deliver ICNARC's highly valued work as we change and adapt to a post-pandemic world.

Message from the Director

Kathy Rowan | Director

The legacy and ongoing shadow of the COVID-19 pandemic remained apparent during 2022...

Staff well-being remained at the top of the Senior Management Team's priorities and central to our ongoing recovery. To encourage communication (with staff predominantly working virtually as 2022 dawned...), ICNARC continued its quarterly, in-person, staff meetings – held at an external location – with agendas covering review and actions informed by our business planning. 2022 also saw the return of in-person, social events. Additionally, recognising the very difficult economic climate, as Director, I secured an early, mid-year, inflation-adjusted salary increase for all staff.

2022 saw the planning, structuring and realisation of hybrid working – a very different way of working from pre-pandemic – which was formally introduced in July 2022 for review in 2023. In November 2022, ICNARC was pleased to welcome the appointment of a full-time Chief Operating Officer – Mr Peter Hyde.

While the start of 2022 continued, as 2021, with producing regular and ad hoc analyses on patients critically ill with COVID-19 (for the Cabinet Office, the Department of Health & Social Care, NHS England/Devolved Nations, etc.), getting our audit, research and data services back on track and planning for the future were a major focus with, from mid-year, staff able to attend and present at national and international meetings/conferences. ICNARC also hosted/co-hosted our reinstated, in-person, annual meetings for staff from hospitals participating in our audit, research and data services. 2022 also saw active re-engagement with all our important stakeholder organisations, including my presenting data on the impact of critical care to the All-Party Parliamentary Group for the Intensive Care Society.

Finally, on a personal note, 2022 saw me pick up my OBE (with my mentor of 35 years in attendance to witness...) and my formal declaration of my intention to step down as Director in 2023...

Trustees report

The Trustees present their Annual Report together with the audited financial statements of the Charity for the year ended 31 December 2022. The Trustees confirm that the Annual Report and financial statements of the Charity comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Charitable Objects

“...the advancement of education in the organisation and practice of critical care (in particular, through the promotion of audit and research into critical care and the publication of the useful results of such audit and research)...”.

*“...research is concerned with discovering the right thing to do;
audit with ensuring that it is done right...”*

Richard Smith, former Editor-in-Chief, British Medical Journal

We achieve our Charitable Objects by...

...establishing quality through research

Read more about how we are developing and expanding our research portfolio within our Clinical Trials Unit ([page 7](#))

...assessing quality through audit

Read more about how we are developing and expanding our national clinical audits within our National Audit Programme ([page 10](#))

...promoting quality through sharing information

Read more about how we are analysing data and sharing information ([page 13](#))



Progress against priorities for 2022

Three **key themes** underpin our priorities:

Work across all regions and nations of the UK and internationally

- *extending our reach will increase the impact of our activities*

Diversify to embrace new methods and areas

- *as care for the critically ill evolves, our activities will respond*

Inspire, and be inspired by, the critical care community and ensure that what we do is what they need

- *co-design and co-production will increase the value of our activities*

Work across all regions and nations of the UK and internationally

- Maintained our national clinical audits
- Grew our research portfolio in both adult and paediatric critical care
- Re-established research studies paused by funders during the COVID-19 pandemic
- Continued to work internationally to facilitate UK co-ordination of the global trial REMAP-CAP

Diversify to embrace new methods and areas

- Enhanced our scientific culture with mentoring, teaching, conference participation and seminars
- Adapted to the hybrid world with a mixture of a return to in person annual meetings alongside an enhancement of online ways of working such as webinars

Inspire, and be inspired by, the critical care community and ensure that what we do is what they need

- Maintained and continued to develop our internal and external, national and international collaborations
- Maintained patient, carer and public involvement and engagement in all our work

Five **important enablers** underpin our priorities:

Governance

- *good governance will underpin all we do*

People and culture

- *a high-performance culture and a stimulating, rewarding environment will attract and retain staff*

Communication

- *good communication with key audiences will increase our potential for impact*

Financial sustainability

- *good business and financial planning will underpin all we do*

Technology

- *transforming technology will make us more efficient and responsive*

Governance

- Continued to improve regulatory infrastructure, systems and processes
- Established Pension Governance Committee as Board sub-committee

People and culture

- Transitioned back to office working, adopting a hybrid model
- Reviewed and improved staff benefits package

Communication

- Commenced project to create new ICNARC website
- Recommenced in person annual meetings for our national clinical audits

Financial sustainability

- Continued to improve our financial systems to improve accountability

Technology

- Continued to improve our IT infrastructure/systems

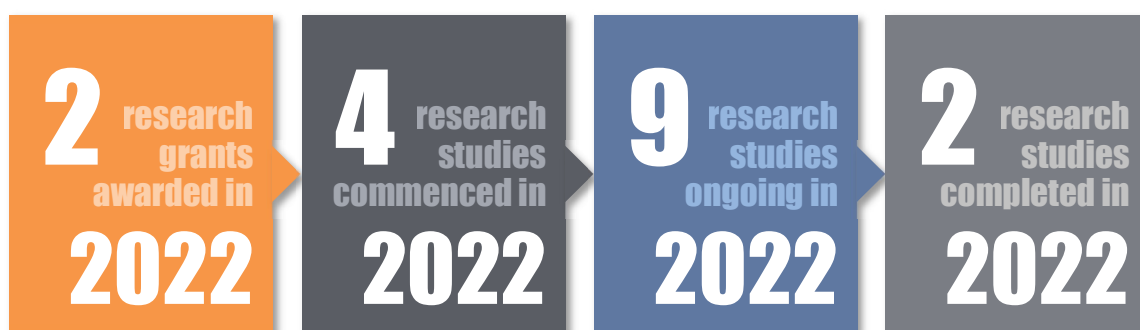
Establishing quality through research

Research at ICNARC is conducted within our Clinical Trials Unit (CTU), a fully registered unit by the UK Clinical Research Collaboration. Our small CTU conducts a broad portfolio of research in critical care, both experimental (randomised clinical trials) and observational studies, applying quantitative and qualitative methods. We evaluate the care, outcomes and experiences of the critically ill with a view to informing best care, outcomes and experiences for future patients.

“...the unit provided clear evidence of operational experience in the design and delivery of large-scale multicentre clinical trials...”

International Expert Panel, UK Clinical Research Collaboration

Research – 2022



Development of our research portfolio continues in adult and paediatric critical care.

Adult critical care research studies

Awarded	Commenced	Ongoing	Completed
- EXAKT - REMAP-CAP Flu	- T4P - EXAKT - REMAP-CAP Flu	- CIRCA - REMAP-CAP - UK-ROX - MOSAICC	- TEAM - CLASSIC

Paediatric critical care research studies

Awarded	Commenced	Ongoing	Completed
	GASTRIC-PICU	- COAST-Nutrition - FIRST-ABC - Oxy-PICU - PICnIC - PRESSURE	

FIRST-ABC Step-Up clinical trial

- Randomised, multicentre randomised trial in acutely ill children assessed to require non-invasive respiratory support
- Second trial under a master protocol evaluating first-line use of high-flow nasal cannula therapy (HFNC) compared to continuous positive airway pressure (CPAP)
- HFNC has become a popular mode of non-invasive respiratory support due to its ease of use, perceived greater patient comfort
- 600 children enrolled across 24 paediatric critical care units
- HFNC was observed to be no worse than CPAP
- On average children were free of respiratory support within 52.9 hours for HFNC compared to 47.9 hours for CPAP
- Funded by the National Institute for Health and Care Research (NIHR)
- Published in the Journal of the American Medical Association

Regional citrate anticoagulation

- Approximately 10% of critically ill patients receive kidney replacement therapy (KRT)
- Since 2012, many intensive care units (ICUs) have transitioned from systemic heparin anticoagulation (SHA) to regional citrate anticoagulation (RCA) for continuous KRT
- We evaluated the clinical and health economic impacts of ICU transition to RCA through analysis of routinely collected data
- 61% of ICUs had transitioned to RCA
- 69,001 patients who received continuous KRT were analysed
- No change in 90-day mortality, but increased in length of ICU stay and organ support associated with transition to RCA
- Costs increased with RCA
- Funded by the NIHR
- Published in the Journal of Critical Care

Risk Modelling II

- It is important to better understand the risk factors for, and long-term consequences of, critical illness
- Routinely collected data used for information on risk factors and additional outcome measures to improve risk models used to underpin national clinical audits
- 965,576 admissions in CMP and 83,939 resuscitation team visits in NCAA linked with UK Renal Registry, National Diabetes Audit, National Adult Cardiac Surgery Audit, Hospital Episode Statistics and Office for National Statistics death registration by NHS Digital
- Risk models developed included: mortality up to 1 year; development of end-stage renal disease; development of type 2 diabetes; and hospital resource use and costs for critical care admissions; for adult cardiothoracic care; and for in-hospital cardiac arrest
- Funded by the NIHR
- Published in the NIHR Health and Social Care Delivery Research Journal

Our plans for research – 2023

- We will prioritise identification, and development of studies using new methodologies, such as a platform trial in paediatric critical care.
- We will work with our research sites, funders and Sponsors to effectively progress our research studies (after delays due to COVID-19).
- We will continue to partner with patients, carers and the public in the design and management of our research studies and promote equality, diversity and inclusion.
- We will continue to strengthen our clinical trials unit infrastructure to ensure delivery of high quality clinical trials.
- We will continue to increase the efficiency of our research, including maximising the use of routinely collected data.
- We will continue to identify priority areas for research and potential new funders to ensure a balanced research pipeline.
- We will continue to lead and collaborate on national and international research studies into adult and paediatric emergency and critical care.
- We will continue to aim for the highest level of impact from our research studies.
- We will continue to support/provide working opportunities for clinical/non-clinical associates/researchers and invest in our/others' research studies through academic collaboration and citizenship.

To find out more about ICNARC's research, please visit:

www.icnarc.org/our-research/

Assessing **quality through** audit

Audit at ICNARC is conducted within our National Audit Programme. Through specification, management and analysis of accurate clinical audit data and from applying accurate risk prediction, we support health care providers to benchmark their care and outcomes with other providers to prompt quality improvement.

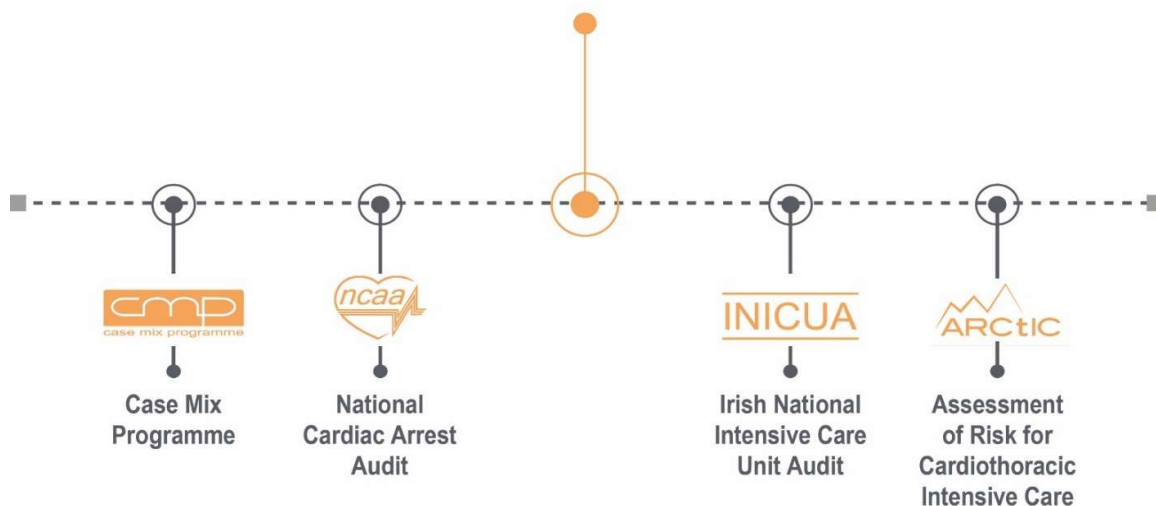
“...without clinical audit, we don't know how we are doing...”

Professor Sir Nick Black, ex-Trustee, ICNARC

National Audit Programme

Our National Audit Programme currently encompasses four national clinical audits, with three operating within the NHS and registered on the NHS Quality Accounts.

Our National Audit Programme



Launched in 1994 (and the foundation for ICNARC), the **Case Mix Programme** is the national clinical audit of patient outcomes from adult critical care – covering adult, general critical care units (combined intensive/high dependency care units) within and outside the NHS in England, Wales and Northern Ireland.

Launched in 2009 in collaboration with the Resuscitation Council UK, the **National Cardiac Arrest Audit** is the national clinical audit of patient outcomes following in-hospital cardiac arrest in the UK.

Launched in 2010 in collaboration with the National Office of Clinical Audit in Ireland, the **Irish National Intensive Care Unit Audit** is the national clinical audit of patient outcomes from adult critical care units in the Republic of Ireland.

Launched in 2014 in collaboration with the Association for Cardiothoracic Anaesthesia and Critical Care, the **Assessment of Risk for Cardiothoracic Intensive Care** is the national clinical audit of patient outcomes from adult cardiothoracic critical care units in the UK.

Audit highlights – 2022

Case Mix Programme



- 290 NHS/non-NHS adult critical care units participating
- 200,000 critical care admission records submitted and validated
- 90% of critical care units transitioned to Version 4.0 of the dataset
- Received exemption from the national data opt-out

National Cardiac Arrest Audit



- 193 hospitals participating
- 13,000 team visit records submitted and validated
- Dataset update released, incorporating change to modified Rankin Scale as functional outcome measure
- Received exemption from the national data opt-out

Irish National Intensive Care Unit Audit



- 26 adult critical care units participating
- 11,000 critical care admission records submitted and validated
- All units transitioned to Version 4.0 of the dataset, bringing collected data closer in line with that collected for the Case Mix Programme

Assessment of Risk in Cardiothoracic Intensive Care



- ARCTIC continued, embedded within the Case Mix Programme
- 28 specialist cardiothoracic critical care units participating

Our plans for audit – 2023

- We will continue to maintain and increase coverage of our national clinical audits and, where appropriate, continue to develop and extend our audit services, including our audit pilots.
- We will continue to develop our collaborations with the Resuscitation Council UK, the National Office of Clinical Audit in Ireland and the Association for Cardiothoracic Anaesthesia and Critical Care.
- We will continue to develop and upgrade our audit platform.
- We will complete the transition of the National Cardiac Arrest Audit (NCAA) to Platform X.
- We will continue to develop the content of our national clinical audits, including introducing longer term outcomes.
- We will develop and implement a family satisfaction audit.

To find out more about ICNARC's audit, please visit:
www.icnarc.org/our-audit/

Promoting **quality through** sharing information

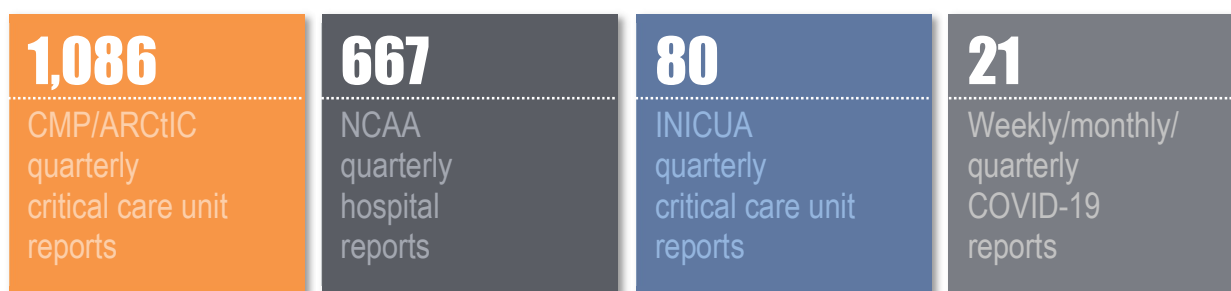
We share information – results from our national clinical audits and from our research studies – through local, regional and national reporting (audit), and through peer-reviewed scientific and other tailored outputs (research). We enhance our dissemination activities for our audit and research information through digital media and through presentations at local, regional, national and international meetings/conferences – both at our own and others' events.

We endeavour to ensure that relevant information reaches those experiencing, delivering, managing, commissioning and financing critical care in the UK. We believe that critical care should be based on rigorous, scientific evidence.

Sharing information highlights – 2022

In 2022, our focus shifted from COVID-19 back to normal routine activities. However, COVID-19 public reporting continued – moving from weekly to monthly and then quarterly as the numbers of patients critically ill with COVID-19 reduced.

Audit reporting



With the end to the pandemic, there was also a return to face-to-face events and we were pleased to host the first Case Mix Programme Annual Meeting for three years, as well as a successful National Cardiac Arrest Audit Annual Meeting, which ran as a parallel session alongside the Resuscitation Council UK Conference.

We also held:

- two online webinars, four online data collection workshops and 16 online dataset familiarisation sessions for the Case Mix Programme;
- one training webinar on the dataset update for the National Cardiac Arrest Audit; and
- one face-to-face and three online data collection workshops for the Irish National ICU Audit.

Recordings of the online webinars and workshops were released via YouTube to maximise the accessibility to all those participating in the audits.

Results of studies on our broad portfolio of research were accepted for publication in the scientific, peer-reviewed literature and were presented at national and international conferences.

Peer-reviewed scientific publications



We continued to provide education, training and support to clinical and non-clinical researchers through hosting or working collaboratively with them. In 2022, we continued to support Professor Manu Shankar-Hari in his NIHR Clinician Scientist Award, we supported Dr Walton Charles as host institution for his NIHR Predoctoral Fellowship, and we hosted Dr Colin McArthur from Auckland City Hospital, New Zealand on a visiting sabbatical.

Digital communications

During 2022, we commenced the tendering process for the development of our new website, to ensure we present accurate, up-to-date and accessible information on our work.

Patient and public involvement and engagement

During 2022, we conducted a patient and public engagement exercise – organised with one of our important patient/public stakeholder organisations, ICUsteps (www.icusteps.org), the intensive care patient support charity – to gauge the level of support for the exemption of ICNARC’s audits from the national data opt-out. All attendees strongly supported exemption.

*“...It’s in the public/patient interest ...
and that outweighs any potential disadvantages...”*

Former critical care patient

Our plans for sharing information – 2023

- We will update our audit reports to make the best use of the data collected in the current datasets.
- We will begin the process of developing dynamic online reports for our audits.
- As a member of the UK Health Data Research Alliance, we will continue to improve our data sharing processes to ensure our data are findable, accessible, interoperable and reusable.
- We will complete the re-development of our website.
- We will continue to work with patients, families and the public, in all our activities, as we look to enhance patient and public involvement and engagement organisation-wide.

Financial review

The Board of Management (Trustees) has adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities (FRS 102) in preparing ICNARC's financial statements.

Income

ICNARC is funded by our subscription-based national clinical audits and by successful awarding of research grants.

For the year ended 31 December 2022, ICNARC generated total income of £5,084,396, an increase of 3% on 2021.

Income includes £1,867,497 from audit subscriptions/activities, £3,026,633 from research grants and £187,803 from other data services.

Primary sources of income are subscriptions from participants, primarily NHS Trusts, participating in our national clinical audits and from research grants awarded by major funding bodies to conduct our research studies. In 2022, we also continued to receive income related to auditing, reporting and analyses to inform and support the COVID-19 pandemic.

Expenditure

Total expenditure in 2022 was £4,373,329, an increase of 21% on 2021.

Cash

At the end of the financial year, total cash reserves were £5,427,513 representing an increase of 70% on 2021 and mainly attributed to advance grant receipts and improved collection of receivables.

Funds carried forward

Funds carried forward at the end of the financial year are £2,947,843. This represents an increase of 32% against the funds carried forward at the end of 2021.

Going concern

ICNARC continues to be well-placed to manage the business risks it faces. This position is supported by a robust cash flow position and proven ability to win new research grants.

We now have a healthy level of reserves to enable investment in improving our technology and security and to manage the impact of unplanned events. The growth of these reserves had long been recognised as a necessity to ensure our long-term financial viability.

The Board of Management (Trustees) has a reasonable expectation that ICNARC has sufficient resources and control mechanisms to continue operating for the foreseeable future and believes that there are no material uncertainties that call into doubt the ability of ICNARC to continue as a going-concern.

Remuneration

The salaries of ICNARC staff, including key management personnel, are periodically benchmarked against similar roles within organisations that engage in similar activities. ICNARC aims to set salaries as close to the median as possible in order to attract highly qualified staff. All roles are evaluated against agreed organisational criteria which determine the grade and salary for the role.

Key risks and uncertainties

The Board of Management (Trustees) has identified and reviewed the major risks to which ICNARC is exposed and established systems and procedures to manage those risks. This involves identifying potential risks and then assessing the likelihood of their occurrence and impact.

Where systems are already in place to mitigate these risks, schedules for regular monitoring and review have been adopted. Where systems are not already in place, deadlines have been set for their development by staff for approval by the Board of Management (Trustees).

Day-to-day management of the risks is delegated to the Director along with other members of the Senior Management Team (SMT) and these risks are reviewed regularly during the usual course of business.

The Board of Management (Trustees) considers the following to be the key risks on which ICNARC needs to focus:

- **Insufficient financial resources**

Risk: Significant deterioration in economic climate and public sector funding pressures or loss of a key income stream, resulting in reduction in income – UK and EU.

Mitigation: We continue to plan our budgets and aim to maintain sufficient reserves to cover short-term income downturns and support future investment. We achieve this by focusing on diversifying our income to have a mixed portfolio of funders, balanced with efficiency savings which are underpinned by robust financial management. Over recent years we have increased our level of reserves which has long been recognised as a necessity to enable investment in improving our technology and security and to manage the impact of unplanned events.

- **Knowledge and skills**

Risk: Attracting and retaining staff with management, scientific and information technology expertise as these are strategically important in ensuring ICNARC remains a leading organisation in emergency and critical care audit and research.

Mitigation: We manage this risk through a programme of mentoring and supporting key management, scientific and information technology staff, developing skills/expertise and reviewing our employment package for all staff.

- **Technology and data security**

Risk: Our technology underpins and powers our data upload, processing, and reporting for our national clinical audits and for our research studies. The ability to keep pace with, and update, our technology and to ensure that we adopt the necessary and appropriate security requirements, presents an ongoing challenge as we strive to embrace new and more efficient, digital technologies.

Mitigation: We have increased our investment in Technology and Information Governance expertise and continue to maintain our Section 251, DSP Toolkit and Cyber Essentials compliance, alongside successfully participating in a NHS Digital audit. We have continued to conduct regular penetration tests and are working closely with our managed service providers and customers to ensure that we continue to adopt the best systems and processes to mitigate technology and data security risks.

- **Transition to new Director**

Risk: In 2022 ICNARC's founding and longstanding Director announced her intention to step down, with recruitment for the new director taking place in 2023. Irrespective of how well the recruitment of, and transition to, the new Director progresses the change will inevitably result in a period of instability and uncertainty for ICNARC.

Mitigation: Thorough recruitment process involving the support of an external search agency. Engagement and involvement of the Board of Management and all key stakeholders. Timely recruitment process allowing an appropriate handover.

Reserves

The Board of Management (Trustees) has a policy whereby unrestricted funds, not committed or invested in tangible fixed assets (the free reserve), held by the organisation should usually be between 25% and 50% (£1,105m - £2,211m) of the annual resource expended in the General Fund. Whilst in 2022 this figure exceeds the higher threshold, the expectation is that it will reduce down with the planned, and long recognised as necessary, investment in our technology and security strategy and general infrastructure in the next five years.

At this level, the Board of Management (Trustees) feels that, in the event of a significant drop in funding due to any external/internal event(s) or fraudulent activity, ICNARC would still be able to continue current activities until new funding is secured. In 2022, the annual surplus of £713,367 allowed us to continue to make critical investments in our IT platform whilst also maintaining a sufficient level of underlying reserves.

The Unrestricted funds totalled £2,981,326 at the end of 2022 and includes £2,564,826 general funds and the designated Development Fund of £416,500 which has been set aside to invest in ICNARC's technology strategy. The Board of Management (Trustees) have reviewed the level of reserves and concluded that, though the level held currently exceeds the formal policy, the level of reserves is appropriate given how the increased reserves have arisen and the plans to invest in the technology strategy. Over the coming year we will review our reserves policy, alongside wider work on the organisation's strategy and longer term financial projections to ensure that it continues to be robust, appropriate and risk based.

The budget for the 2023 financial year indicates a small surplus which, if achieved, will be added to the General Reserve and remain within the Board's policy target.

Over the coming year we will review our reserves policy, alongside wider work on the organisation's strategy and longer term financial projections to ensure that it continues to be robust, appropriate and risk based.

ICNARC's reserves are either held in cash or cash deposits.

Plans for future periods

ICNARC will continue to develop its two main areas of work, audit and research in future periods, building on the lessons learned during the COVID-19 pandemic. Detailed plans for the coming year have been detailed in the relevant section of the trustees' report on pages 9, 12 and 15 above.

Fundraising

ICNARC does not raise funds from the public and no fundraising activities have been undertaken either by ICNARC or by other fundraisers on behalf of ICNARC.

Status

The Company is a Registered Charity (No. 1039417) and is exempt from income and corporation tax under S466 Corporation Tax Act 2010 (CTA 2010).

Special exemptions

This Report of the Directors and Board of Management (Trustees) has been prepared in accordance with the special provisions under Part 15 of the Companies Act 2006 relating to small companies and the Charity has taken advantage of the small companies' exemptions in preparing the Directors Report and the requirement to prepare a Strategic Report.

Governance, structure and management

The Intensive Care National Audit and Research Centre (ICNARC) is a Company Limited by Guarantee incorporated in England on 8 July 1994 and governed by its Memorandum and Articles of Association.

ICNARC's Articles of Association provide for a limitation of member liability to £1. ICNARC is a Registered Charity in England and Wales.

Registered Name of Company:	Intensive Care National Audit and Research Centre
Company Number:	02946727
Registered Charity Number:	1039417
Registered Office:	Napier House, 24 High Holborn, London WC1V 6AZ

Our Trustees

The Trustees form the Board of Management and are responsible for the governance and strategy of ICNARC. The Board of Management is made up of twelve Trustees, comprising a mix of health care and other professionals. The Board of Management (Trustees) has full legal responsibility for the actions of ICNARC. Trustees are appointed for a renewable term of three years and are the Directors of the Company for the purposes of the Companies Act 2006.

The Board of Management (Trustees) meets four to five times per year and delegates the day-to-day responsibility for running ICNARC to the Director, along with other members of the Senior Management Team (SMT). In 2018, an Audit & Risk Sub-Committee was established to assist the Board of Management (Trustees) in its duty to supervise the broad direction of ICNARC's financial affairs and to ensure compliance with Company Law and Charity Commission best practice. The Board of Management (Trustees) acts as advisors to staff on business, health care and other issues and keeps the organisation up to date with developments within health care and other relevant fields. All Trustees give their time freely and no Trustee remuneration was paid in 2022.

The Trustees serving during 2022 and into 2023 are:

Chair:	Ms Susan James
Trustees:	Dr Tim Gould Dr Lisa Hinton Mr Paul Maddox (Treasurer) Prof David Menon Ms Carolyn Seet Dr Gareth Sellors Ms Susan James Prof Ruth Endacott Ms Tracey Harrison (resigned 27 October 2022) Dr Tamas Szakmany (appointed 28 April 2022) Prof Richard Grieve (appointed 28 April 2022) Prof Manu Shankar-Hari (appointed 28 April 2022) Ms Vikki Williams (appointed 1 May 2023)

Trustee vacancies are advertised, as necessary, and ICNARC may also approach individuals thought to have the appropriate skills and experience. New Trustees spend time with members of the SMT and other staff, as part of their induction, to learn more about the organisation and to understand how they can add value through their skills and experience. Trustees are also encouraged to take part in training opportunities, are invited to attend the Annual Meetings for our national clinical audits and, where relevant, represent ICNARC on external advisory groups.

On appointment, each Trustee completes a Declaration of Interests form which is held in a Register of Interests and updated annually. All conflicts are actively managed through early identification of potential areas of conflict and actions taken to manage these, where relevant.

Trustees' Indemnities

Trustees benefit from indemnity insurance to cover the liability of the Trustees which by virtue of any rule of law would otherwise attach to them in respect of any negligence, default or breach of trust or breach of duty of which they may be guilty in relation to the Charity. The cost of this insurance in the year has been included within total insurance costs.

Public Benefit

In shaping the objectives and activities for each year, the Board of Management (Trustees) considers the guidance of the Charity Commission on public benefit, including the guidance 'Public Benefit: Running a Charity'. The nature of ICNARC's public benefit is detailed on pages 4 to 15 of this report.

Senior Management Team

The Director and other members of the SMT are responsible for the day-to-day running of ICNARC under authority delegated to them by the Board of Management (Trustees) and are collectively responsible for the management and operations of ICNARC.

The SMT is responsible for implementing the strategy and policies, agreed with the Board of Management (Trustees), and operate on a three-year, rolling review. The SMT proposes an annual Business Plan and operating budget, for approval by the Board of Management (Trustees) and monitors financial performance and organisational risk, accordingly.

Remuneration for SMT members is reviewed annually by Trustees and benchmarked to similar roles and organisations.

The SMT members serving during 2022 and into 2023 are:

Prof Kathryn Rowan Director

Prof David Harrison Head Statistician

Mr Paul Mouncey Head of Research

Mr Baz Bedrossian Interim Head of Operations (appointed July 2021, resigned November 2022)

Mr Peter Hyde Chief Operating Officer (appointed November 2022)

Our staff

During 2022, ICNARC had an average paid workforce of 50 staff, located in our central London Office although the majority mix working in the office with remote working as part of our hybrid working policy.

ICNARC is an Equal Opportunities employer. We promote equality and diversity by:

- selecting for employment, promotion, training or any other benefit, on the basis of aptitude and ability;
- not tolerating any form of intimidation, bullying or harassment;
- recognising and valuing individual differences and contributions;
- providing a work environment that promotes dignity and respect to all; and
- regularly reviewing employment policies, practices and procedures to ensure fairness.

Auditors/Bankers

Auditors: MHA (formally MacIntyre Hudson)
2 London Wall Place
London
EC2Y 5AU

Bankers: Unity Trust Bank plc
9 Brindley Place
Birmingham
B1 2BR

Statement of Trustees' responsibilities

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also Directors of the Intensive Care National Audit and Research Centre for the purposes of Company Law) are responsible for preparing the Report of the Directors and Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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 Charitable Company and of the incoming resources and application of the resources, including the income and expenditure, of the Charitable Company 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 Charities Statement of Recommended Practice SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose, with reasonable accuracy at any time, the financial position of the Charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and, hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the Charitable Company's auditor is unaware; and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

In approving the Trustees' Annual Report and Accounts in our capacity as Company Directors.

This report of the Trustees has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

Signed on behalf of the Board



Susan James
Chair

Date: 31 July 2023

Telephone: 020 7831 6878
Email: icnarc@icnarc.org
Website: www.icnarc.org

Independent auditors' report to the Trustees of the Intensive Care National Audit and Research Centre

Opinion

We have audited the financial statements of Intensive Care National Audit and Research Centre (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, 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 charitable company's affairs as at 31 December 2022, and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006.

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 Auditor's Responsibilities for the audit of the financial statements section of our report.

We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's 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.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report (incorporating the Directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement included in the Trustees' Annual Report, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are 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 Trustees determine 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 Trustees are responsible for assessing the charitable company'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 Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 auditor's 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;

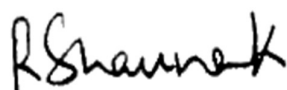
- Enquiry of management and those charged with governance to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management about any instances of non-compliance with laws and regulations;
- Reviewing the control systems in place and testing the effectiveness of the controls;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of this report

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Rakesh Shaunak FCA (Senior Statutory Auditor)

for and on behalf of MHA, Statutory Auditor
London, United Kingdom

Date: 28 September 2023

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313)

Intensive Care National Audit and Research Centre

Statement of Financial Activities (Incorporating an Income and Expenditure account) For the year ended 31 December 2022

	Notes	Unrestricted Funds		Restricted	2022	2021
		General	Development Fund			
		£	£	£	£	£
Income from:						
Investment income - bank interest		2,463	-	-	2,463	-
Charitable activities						
Participants' Cost Contribution (Audits)	2	1,647,157	-	198,754	1,845,911	1,940,689
Activities in promoting the Audits	2	21,586	-	-	21,586	22,665
Other services	2	187,803	-	-	187,803	102,067
Research Grants	3	-	-	3,026,633	3,026,633	2,888,701
Total		1,859,009	-	3,225,387	5,084,396	4,954,122
Expenditure on:						
Charitable activities						
Participants' Cost Contributions (Audits)	4	651,714	33,500	234,523	919,737	1,281,348
Research	6	-	-	3,453,592	3,453,592	2,340,839
Total	5	651,714	33,500	3,688,115	4,373,329	3,622,187
Net income/(expenditure)		1,207,295	(33,500)	(462,728)	711,067	1,331,935
Transfers between funds	18	-	-	-	-	-
Net movement in funds		1,207,295	(33,500)	(462,728)	711,067	1,331,935
Total funds brought forward		1,355,231	450,000	431,545	2,236,776	904,841
Total funds carried forward	18	2,562,526	416,500	(31,183)	2,947,843	2,236,776

All ICNARC's operations are classified as continuing.

ICNARC had no recognised gains or losses other than those included in the movement in funds for the year.

A statement on the movement on reserves appears as Note 17 to the financial statements.

The Notes on pages 29 to 43 form part of these accounts.

Intensive Care National Audit and Research Centre

Company Registration number 02946727

Balance Sheet

For the year ended 31 December 2022

	Notes	Unrestricted £	Restricted £	2022 £	2021 £
FIXED ASSETS					
Tangible assets	11	23,922	-	23,922	22,803
CURRENT ASSETS					
Debtors	12	873,001	970,815	1,843,816	2,894,261
Cash at bank and in hand		3,177,753	1,743,527	4,921,280	2,692,946
Cash deposit		478,326	27,907	506,233	506,173
		4,529,080	2,742,249	7,271,329	6,093,380
Creditors					
Amounts falling due within one year					
Deferred income		923,923	1,128,828	2,052,751	1,898,467
Other payables		500,053	1,644,604	2,144,657	1,780,940
	13	1,423,976	2,773,432	4,197,408	3,679,407
Net current assets		3,105,104	(31,183)	3,073,921	2,413,973
Creditors: Amounts falling due in greater than one year					
	14	150,000	-	150,000	150,000
Provisions for Liabilities	15	-	-	-	50,000
NET ASSETS		2,979,026	(31,183)	2,947,843	2,236,776
Represented by:					
Unrestricted Funds					
General Fund	18	2,562,526			1,355,231
Development Fund (Designated)	18	416,500			450,000
				2,979,026	1,805,231
Restricted Fund	18		(31,183)	(31,183)	431,545
				<u>2,947,843</u>	<u>2,236,776</u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of financial statements. The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime. The financial statements were approved and authorised for issue by the Trustees and signed on 31 July 2023 on their behalf by:

Susan James, Chair



The Notes on pages 29 to 43 form part of these accounts.

Intensive Care National Audit and Research Centre

Statement of Cash Flows For the year ended 31 December 2022

	2022	2021
Cash used in operating activities		
Surplus/(Deficit) less interest income	708,604	1,331,935
(Increase)/Decrease in debtors	1,050,445	(183,329)
Increase/(Decrease) in creditors	468,001	842,043
Depreciation charges	17,717	16,575
Net cash used in operating activities	2,244,767	2,007,224
Cash flow from investing activities		
Interest income	2,463	-
Purchase of tangible fixed assets	(18,834)	(13,237)
Net cash provided by investing activities	(16,371)	(13,237)
Increase (decrease) in cash and cash equivalents in the year	2,228,396	1,993,986
Cash and cash equivalents at the beginning of the year	3,199,119	1,205,133
Cash and cash equivalents at end year	5,427,515	3,199,119

ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022	2,021
	£	£
Cash in hand	5,427,515	3,199,119
	5,427,515	3,199,119

ANALYSIS OF CHANGES IN NET DEBT

	At 1 January 2022	Cash flows	At 31 December 2022
	£	£	£
Cash at bank and in hand	3,199,119	2,228,396	5,427,515
	3,199,119	2,228,396	5,427,515

Intensive Care National Audit and Research Centre

Notes to the Accounts For the year ended 31 December 2022

Intensive Care National Audit and Research Centre (ICNARC) is a private company limited by guarantee registered in England and Wales and a charity registered with the Charity Commission. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given on Page 20. The nature of the charity's operations and principal activities are detailed on pages 4-16. The charity is a public benefit entity as defined by FRS 102. The company registration is 02946727.

1 ACCOUNTING POLICIES

- (a) The accounts have been prepared under the historical cost convention in accordance with the Companies Act 2006 and follow the recommendations in Accounting and Reporting by charities: Statement of Recommended Practices (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).
- (b) The financial statements are prepared on a going concern basis. The Board of Management (Trustees) have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern. The accounts are prepared in sterling, which is the functional and presentational currency of the charity, rounded to the nearest £1.
- (c) Interest is accounted for when receivable.
- (d) Research Grant income is recognised when the Charity has entitlement to the funds and any performance conditions have been met. Any advance income over expenditure is held on the Statement of Financial Position as deferred income.
- (e) The Annual Participants Cost Contributions (APCC) is invoiced on the anniversary date of joining. Any proportion of a current year income relating to the following year is treated as deferred income.
- (f) The National Cardiac Arrest Audit (NCAA) participants income is invoiced on the anniversary date of joining. Any proportion of current year income relating to the following years is treated as deferred income.
- (g) Resources expended are recognised in the period in which they occur. Resources expended include attributable VAT which cannot be recovered.
- (h) Resources expended are allocated to specific activity where the costs relate directly to that activity. The cost of the overall direction and administration, comprising of salary and overhead costs are apportioned on an estimate of staff time and resources used to support those activities.
- (i) All fixed assets are initially recorded at cost and capitalised if costs exceed £1,000.
- (j) Depreciation is provided at the following annual rates to write off the cost of each asset on a straight-line basis over its estimated life. Rates currently used on cost are:
- | | |
|--------------------|-----|
| Office fabrication | 20% |
| Computer equipment | 33% |
| Office equipment | 33% |
| Office furniture | 20% |
- (k) IT development is capitalised as an intangible asset where there are expected to be economic benefits flowing to the charity from the asset and the amount can be reliably measured. However, when changing requirements indicate significant revisions and improvements are required, the asset will be written down to reflect this. When a decision is taken to capitalise software development the rate of amortisation will be matched to the anticipated useful life.
- (l) Unrestricted funds are subscriptions and other incoming resources receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.
- (m) Amortisation relates to third party computer software and is provided at an annual rate of 33%.
- (n) Designated Funds are unrestricted funds earmarked by the Board of Management for a particular purpose (i.e. Development Fund).
- (o) Restricted Funds are to be used for the specific purposes as laid down by the provider. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Intensive Care National Audit and Research Centre

Notes to the Accounts For the year ended 31 December 2022 Continued

(p) The charity operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the charity. The annual contribution payable is charged to the income and expenditure account.

(q) Termination payments – Termination benefits, including redundancy costs, are recognized when the Charity has the obligation to pay the benefits and they can be reliably measured.

(r) Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged in the income and expenditure account on a straight-line basis over the period of the lease.

(s) The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 12. Prepayments and research project grant receivables are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments and are measured at amortised cost as detailed in Note 15. Taxation and social security are not included in the financial instruments' disclosure. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

(t) The following judgments (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

- The assessment of Useful Economic Life and the capitalisation threshold of Tangible and Intangible Fixed Assets.
- The release of the £50k VAT provision made in 2020 as all issues are now resolved.
- The allocation of managing and support costs to specific activity.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- Changes to ICNARC's plans to invest significantly in the further development of its IT platform and infrastructure resulting in the write down of intangible assets and the designation of funds to support the further development required. Investment in client-facing tools continues to provide enhanced functionality and continued stability as the number of users increases.

(u) There exist no material uncertainties in these accounts and there is a strong pipeline of activity.

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2022
(continued)

2 INCOME

	Unrestricted £	Restricted £	2022 £	2021 £
Incoming resources for charitable activities include:				
Audit Subscriptions deferred brought fwd	753,183	110,639	863,822	738,680
Audit Subscriptions received 2022	1,549,902	198,517	1,748,418	1,720,251
Less Audit Subscriptions deferred carried forward	(796,736)	(110,402)	(907,138)	(863,822)
Audit Subscriptions	1,506,349	198,754	1,705,103	1,595,109
Data/COVID-19 income	140,809	-	140,809	345,580
Activities in promoting Audits	21,586	-	21,586	22,665
Research Grants	-	3,026,633	3,026,633	2,888,701
Other services	187,803	-	187,803	102,067
Incoming resources for charitable activities include:	1,856,546	3,225,387	5,081,933	4,954,122

Activities in promoting Audits include: software licensing £21,586 - (£22,665 - 2021), meeting, travel funding and speaker fees £780 - (£19,721 - 2021)

See appendix 1 on page 41 for 2021 comparative note.

3 RESEARCH GRANTS

	Unrestricted funds		Restricted	Total 2022	Total 2021
	General	Development			
Grants:					
CTU Infrastructure - NIHR	-	-	75,882	75,882	68,391
MOSAICC - NIHR HTA	-	-	181,118	181,118	129,845
OPTIC-19 - COVID-19					
Research Response Fund -					
University of Oxford	-	-	2,612	2,612	57,480
COAST Nutrition - EDCTP	-	-	61,472	61,472	96,796
REMAP-CAP (RECoVER) -					
EC HORIZON 2020	-	-	259,820	259,820	240,757
REMAP-CAP (ECRAID-Base)					
- EC HORIZON 2020	-	-	158,637	158,637	41,839
REMAP-CAP (Convalescent					
Plasma) - NIHR	-	-	-	-	171,696
REMAP-CAP (PREPARE) -					
EC FP7	-	-	-	-	113,096
Oxy-PICU - NIHR HTA	-	-	391,578	391,578	403,925
PICnIC - NIHR HTA	-	-	39,400	39,400	135,076
FIRST-ABC - NIHR HTA	-	-	278,463	278,463	237,256
CIRCA - RC(UK)	-	-	3,130	3,130	20,098
PRESSURE - NIHR HTA	-	-	218,131	218,131	340,741
UK ROX - NIHR HTA	-	-	410,779	410,779	429,356
REMAP-CAP - NIHR	-	-	110,520	110,520	275,963
EXAKT - NIHR -HTA	-	-	365,387	365,387	-
GASTRIC-PICU-NIHR-HTA	-	-	129,589	129,589	-
Walton Charles Predoc Fellowship-NIHR	-	-	14,045	14,045	-
T4P (Threshold for					
Platelets)-NIHR-HTA	-	-	249,383	249,383	-
Airways-3 - NIHR-HTA	-	-	14,921	14,921	-
CLASSIC - NIHR-HTA	-	-	2,721	2,721	-
QResearch COVID VAC					
OX107 - HDR UK	-	-	1	1	49,170
Other	-	-	59,044	59,044	77,215
	-	-	3,026,633	3,026,633	2,888,701

All research income in 2021, £2,888,701, was restricted.

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2022
(continued)

4 TOTAL EXPENDITURE

						Total	Total
	Audit	Promoting	Data	Support costs	Research grants	2022	2021
	£	£	£	£	£	£	£
Staff costs	359,250	10,734	39,531	32,202	2,126,943	2,568,660	2,192,973
Training	1,861	143	430	429	1,154	4,017	4,189
Recruitment	20,485	1,576	4,727	4,727	4,539	36,054	16,725
Meetings	11,635	748	2,246	2,260	5,711	22,600	1,227
Governance	-	-	-	25,822	-	25,822	30,347
Travel	3,815	207	621	621	8,542	13,806	3,679
Premises	68,521	5,271	15,813	15,813	117,670	223,088	351,128
Communications	11,650	896	2,688	2,688	-	17,922	9,125
Publications/printing	2,617	201	604	604	5,978	10,004	7,713
Post and carriage	-	-	-	-	1,506	1,506	3,454
Bank charges	-	-	-	1,892	207	2,099	1,565
Depreciation	11,516	886	2,658	2,657	-	17,717	16,575
Research expenditure	-	-	-	-	1,084,819	1,084,819	768,402
IT	106,284	7,917	23,752	23,751	153,893	315,597	305,573
Administration and consultancy	139,650	10,659	31,973	31,973	(57,370)	156,885	213,425
Closed projects (Research)	-	-	-	-	(127,267)	(127,267)	(303,913)
Allocation of support costs	117,295	7,035	21,109	(145,439)	-	-	-
	<u>854,579</u>	<u>46,273</u>	<u>146,152</u>	<u>-</u>	<u>3,326,325</u>	<u>4,373,329</u>	<u>3,622,188</u>

Audit expenditure includes unrestricted costs totalling £620,056 and restricted costs totalling £234,523. Allocation of support costs is the reallocated Management and Administration after deduction for Governance and apportioned on the basis of staff costs. See appendix 2 on page 41 for 2021 comparative note.

5 GOVERNANCE

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Board of Management & committees	1,983	-	1,983	4,544
Legal and HR	7,339	-	7,339	7,509
Financial	16,500	-	16,500	18,295
	<u>25,822</u>	<u>-</u>	<u>25,822</u>	<u>30,347</u>

Travel and meeting costs were £1,983 of which, £1,668 (£804 - 2021) were reimbursed to 8 (5 - 2021) trustee members. Fees payable to the charity's auditors in respect of the audit and specialist advice were £14,200 (£12,895 - 2021). See appendix 3 on page 41 for 2021 comparative note.

Intensive Care National Audit and Research Centre

Notes to the Accounts For the year ended 31 December 2022 (continued)

6 RESOURCES EXPENDITURE - RESEARCH

			<u>2022</u>	<u>2021</u>
Restricted	Start date	Grant value	£	£
CTU Infrastructure - NIHR	09/01/2013	£800,636	75,882	68,391
MOSAICC - NIHR HTA	01/03/2021	£1,710,519	194,423	116,540
OPTIC-19 - COVID-19				
Research Response Fund - University of Oxford	01/07/2020	£60,092	12,731	47,361
COAST Nutrition - EDCTP	05/01/2018	£800,636	61,472	63,335
REMAP-CAP (RECoVER) - EC HORIZON 2020	11/06/2020	£609,850	259,820	240,757
REMAP-CAP (ECRAID-Base) - EC HORIZON 2020	01/03/2021	£523,696	158,637	41,839
REMAP-CAP (Convalescent Plasma) - NIHR	01/04/2020	£171,696	-	171,696
REMAP-CAP (PREPARE) - EC FP7	01/01/2018	£284,772	-	55,950
Oxy-PICU - NIHR HTA	08/01/2019	£1,569,780	466,441	310,342
PICnIC - NIHR HTA	11/01/2019	£519,652	44,109	113,713
FIRST-ABC - NIHR HTA	02/01/2019	£1,499,843	339,483	174,618
CIRCA - RC(UK)	06/01/2019	£70,719	3,130	20,098
PRESSURE - NIHR HTA	08/01/2020	£1,806,766	286,359	272,514
UK ROX - NIHR HTA	08/01/2020	£2,078,886	503,062	337,073
REMAP-CAP - NIHR	01/04/2020	£745,990	204,848	184,017
EXAKT - NIHR -HTA	01/03/2022	£586,200	365,387	-
GASTRIC-PICU-NIHR-HTA	01/09/2022	£1,952,721	129,589	-
Walton Charles Predoc Fellowship-NIHR	01/09/2022	£83,465	14,045	-
T4P (Threshold for Platelets)-NIHR-HTA	01/01/2022	£1,925,146	249,383	-
Airways-3 - NIHR-HTA	01/01/2022	£64,155	14,921	-
CLASSIC - NIHR-HTA	23/09/2020	£17,802	187	-
MAP-CLD-NIHR-HS&DR	01/04/2022	£27,632	12,225	-
QResearch COVID VAC				
OX107 - HDR UK	08/01/2021	£49,170	7,127	42,044
Other	various		50,331	80,553
			<u>3,453,592</u>	<u>2,340,841</u>
Unrestricted				
Closed projects (Research)			(127,267)	(303,913)
			<u>3,326,325</u>	<u>2,036,928</u>

7 RESTRICTED RESOURCES EXPENDITURE - AUDIT

	<u>2022</u>	<u>2021</u>
	£	£
National Cardiac Arrest Audit	234,523	215,683

Intensive Care National Audit and Research Centre

Notes to the Accounts

For the year ended 31 December 2022

(continued)

8 SURPLUS ON ORDINARY ACTIVITIES

The surplus is stated after charging:	Unrestricted	Restricted	2022	2021
	£	£	£	£
Depreciation and amortisation	17,717	-	17,717	16,575
Auditors' remuneration	16,500	-	16,500	12,895
Auditors' remuneration - prior year under accrual	-	-	-	5,400

9 STAFF COSTS AND NUMBERS

	2022	2021
	£	£
Salaries	2,050,618	1,741,275
Social security costs	217,733	169,843
Pension	123,746	103,204
Seconded and agency staff	176,563	178,651
	<u>2,568,660</u>	<u>2,192,973</u>

The number of employees receiving emoluments in excess of £60k:

£60,000 - £69,999	3	1
£70,000 - £79,999	1	1
£80,000 - £89,000	-	-
£100,000 - £110,000	-	1
£110,000 - £120,000	1	-

The monthly average numbers employed during the year calculated on the basis of actual headcount:

	No.	No.
Executive	3	1
Audit	9	11
Research	17	13
Statistics	7	6
Data & Data Systems	7	7
Operations	7	7
	<u>50</u>	<u>45</u>

The company operates a Group Personal Pension scheme. Contributions to the Group Personal Pension Scheme in 2022 were £123,746 (£103,204 in 2021).

The amount of pension contribution to higher paid staff in 2022 was £25,518 (£22,793 in 2021).

The number of employees eligible to participate in the Group Personal Pension scheme at the end of 2022 is 50 (45 in 2021).

The number of employees auto-enrolled at the end of 2022 is 19 (12 in 2021).

The Trustees and Director are the key management personnel of the company. The Trustees, being in a voluntary position, receive no remuneration from the organisation (2021: Nil).

The Director received total emoluments of £144,641 (2021: £131,914).

Contractual redundancy costs included in total salaries for 2022 is £5,509 (2021: Nil).

10 TAXATION

The company is exempt from income and corporation taxes under S466 to S493 Corporation Tax Act 2010 (CTA 2010).

Intensive Care National Audit and Research Centre

Notes to the Accounts For the year ended 31 December 2022 (continued)

11 TANGIBLE FIXED ASSETS

	Office fabrication	Computer equipment	Office equipment	Office furniture	Total
	£	£	£	£	£
Cost at 1 January 2022	49,460	170,291	20,084	55,415	295,250
Additions	-	18,834	-	-	18,834
Disposals	-	-	-	-	-
At 31 December 2022	49,460	189,125	20,084	55,415	314,084
Depreciation at 1 January 2022	48,039	156,291	20,084	48,031	272,445
Depreciation for the period	651	13,055	-	4,011	17,717
Disposals	-	-	-	-	-
At 31 December 2022	48,690	169,346	20,084	52,042	290,162
Net book value at 31 December 2022	770	19,779	-	3,373	23,922
Net book value at 31 December 2021	1,420	14,000	-	7,383	22,803

12 DEBTORS

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Trade debtors	803,046	-	803,046	779,932
Research projects	-	970,815	970,815	2,012,293
Prepayments	69,955	-	69,955	102,036
	873,001	970,815	1,843,816	2,894,261

See appendix 4 on page 42 for 2021 comparative note.

Intensive Care National Audit and Research Centre

Notes to the Accounts For the year ended 31 December 2022 (continued)

13 CREDITORS	Unrestricted	Restricted	<u>2022</u>	<u>2021</u>
	£	£	£	£
Trade creditors	211,289	-	211,289	112,850
Other creditors	33,648	-	33,648	16,357
Accruals	132,396	1,644,604	1,777,000	1,506,836
Taxation & Social Security	122,720	-	122,720	144,897
Deferred income (note 16)	923,923	1,128,828	2,052,751	1,898,467
	<u>1,423,976</u>	<u>2,773,432</u>	<u>4,197,408</u>	<u>3,679,407</u>

See appendix 5 on page 42 for 2021 comparative note.

14 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	<u>2022</u>	<u>2021</u>
	£	£
Dilapidations	150,000	150,000
	<u>150,000</u>	<u>150,000</u>

The dilapidation provision recognises the obligation to restore existing offices to their original state at the end of the new lease which expires in March 2027.

15 PROVISIONS FOR LIABILITIES

	<u>2022</u>	<u>2021</u>
	£	£
VAT Review	-	50,000
	<u>-</u>	<u>50,000</u>

Provisions made in 2020 have been released as all matters have been resolved.

16 DEFERRED INCOME

Deferred income comprises audit and research income payable annually and income deferred in the Clinical infrastructure fund.

	<u>2022</u>	<u>2021</u>
	£	£
Balance at 1st January 2022	1,898,467	1,229,788
Amount released to incoming resources	(1,898,467)	(1,229,788)
Deferred audit	907,138	863,822
Deferred clinical infrastructure	-	16,609
Deferred research	1,128,828	1,001,169
Deferred other	16,785	16,867
Balance at 31 December 2022	<u>2,052,751</u>	<u>1,898,467</u>

Deferred other relates to software developer and data services access to Platform X income received in advance.

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds		Restricted	<u>2022</u>	<u>2021</u>
	General	Designated Funds			
	£	£	£	£	£
Fixed assets	23,922	-	-	23,922	22,803
Current assets	4,112,580	416,500	2,742,249	7,271,329	6,093,380
Creditors due within one year	(1,423,976)	-	(2,773,432)	(4,197,408)	(3,679,407)
Creditors due more than one year	(150,000)	-	-	(150,000)	(200,000)
	<u>2,562,526</u>	<u>416,500</u>	<u>(31,183)</u>	<u>2,947,843</u>	<u>2,236,776</u>

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2022
(continued)

18 RESERVES

The movement in the reserves were as follows:

	At 1 Jan 2022	Income	Expenditure	Transfers	At 31 Dec 2022
	£	£	£	£	£
Restricted Funds					
Research Grants:					
CTU Infrastructure - NIHR	-	75,882	(75,882)	-	-
MOSAICC - NIHR HTA	13,305	181,118	(194,423)	-	-
65 - NIHR HTA	(18,829)	-	-	-	(18,829)
OPTIC-19 - COVID-19 Research Response Fund - University of Oxford	10,119	2,612	(12,731)	-	-
COAST Nutrition - EDCTP	-	61,472	(61,472)	-	-
REMAP-CAP (RECoVER) - EC HORIZON 2020	-	259,820	(259,820)	-	-
REMAP-CAP (ECRAID-Base) - EC HORIZON 2020	-	158,637	(158,637)	-	-
RRAM - NIHR HTA	(1,140)	-	-	-	(1,140)
Oxy-PICU - NIHR HTA	73,603	391,578	(466,441)	-	(1,260)
PICnIC - NIHR HTA	4,709	39,400	(44,109)	-	-
CAFE - NIHR HTA	(12,093)	-	-	-	(12,093)
FIRST-ABC - NIHR HTA	62,638	278,463	(339,483)	-	1,618
CIRCA - RC(UK)	-	3,130	(3,130)	-	-
PRESSURE - NIHR HTA	68,228	218,131	(286,359)	-	-
UK ROX - NIHR HTA	92,283	410,779	(503,062)	-	-
REMAP-CAP - NIHR	91,946	110,520	(204,848)	-	(2,382)
QResearch COVID VAC OX107 - HDR UK	7,126	1	(7,127)	-	-
EXAKT - NIHR -HTA	-	365,387	(365,387)	-	-
GASTRIC-PICU-NIHR-HTA	-	129,589	(129,589)	-	-
Walton Charles Predoc Fellowship-NIHR	-	14,045	(14,045)	-	-
T4P (Threshold for Platelets)-NIHR-HTA	-	249,383	(249,383)	-	-
Airways-3 - NIHR-HTA	-	14,921	(14,921)	-	-
CLASSIC - NIHR-HTA	-	2,721	(187)	-	2,534
MAP-CLD-NIHR-HS&DR	-	-	(12,225)	-	(12,225)
Other	17,972	59,044	(50,331)	-	26,685
Total grants	409,869	3,026,633	(3,453,592)	-	(17,090)
Audit:					
National Cardiac Arrest Audit	21,676	198,754	(234,523)	-	(14,093)
Total Restricted Funds	431,545	3,225,387	(3,688,115)	-	(31,183)
Unrestricted Funds					
Development Fund (designated)	450,000	-	(33,500)	-	416,500
General Fund	1,355,231	1,859,009	(651,714)	-	2,562,526
	1,805,231	1,859,009	(685,214)	-	2,979,026
At the end of the year	2,236,776	5,084,396	(4,373,329)	-	2,947,843

Purposes of restricted funds

Resourced against awarded scientific research grants. At times income is received in advance of expenditure. In the case of closed research grants funds are withheld until the funder deems the project to be satisfactorily closed. This may take up to 3 years.

Some funding for research projects do not provide sufficient monies to cover all costs, including overheads, and result in a deficit being incurred. When such deficits arise they will be balanced from general funds on completion of the project if the deficit is not prior to completion. Please refer to the acronyms table on pages 35 and 36 for the description and purpose of the restricted funds.

Purpose of designated funds

The development fund, for the ongoing development of the platform that underpins our national clinical audits and research currently stands at £416,500. It will be expended over the next 5 years.

See appendix 6 on page 43 for 2021 comparative note.

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2022
(continued)

19 RELATED PARTY TRANSACTIONS

There are no related party transactions in the year (£0 - 2021) that require disclosure other than the Trustees' expenses in note 5.

20 ULTIMATE CONTROLLING PARTY

The Trustees are of the opinion that there is no one controlling party of the charitable company.

21 PENSION COMMITMENTS

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £123,746 (2021: £103,204). Contributions totalling £22,045 (2021: £16,357) were payable to the fund as at 31 December 2022 and included in the Statement of Financial Position.

22 OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-recoverable operating leases for land, buildings and equipment are shown below, analysed according to the expiry date of the lease.

	2022	2021
	£	£
Land and buildings		
Within one year	169,983	70,826
Between one and two years	169,983	169,983
Between three and five years	368,297	509,949
Over five years	-	28,331
	<u>708,263</u>	<u>779,089</u>
Equipment		
Within one year	2,378	2,378
Between one and two years	1,189	2,378
Between two and five years	-	1,188
	<u>3,567</u>	<u>5,944</u>
Total	<u>711,829</u>	<u>785,033</u>

23 CAPITAL COMMITMENTS

The next stage of ICNARC's infrastructure projects commenced in 2021 with the establishment of a new Data and Data Services team and upgrades and new developments of the IT Platform at an estimated future costs of circa £416,500. Funds to support this project have been designated.

Intensive Care National Audit and Research Centre

Notes to the Accounts For the year ended 31 December 2022 (continued)

Acronyms used in the Financial Statements

Study acronym - Funder	Name	Description of study
CTU Infrastructure - NIHR	Clinical trials unit Infrastructure Funding	Infrastructure (staff, training, etc.) funding for our UKCRC registered clinical trials unit.
65 - NIHR HTA	Permissive hypotension in critically ill patients aged 65 years or over with vasodilatory hypotension	Multicentre randomised clinical trial evaluating permissive hypotension (a lower blood pressure) to guide blood pressure raising drugs to improve survival for critically ill adults, aged 65 years or over, with vasodilatory hypotension.
COAST Nutrition - EDCTP	Children's Oxygen Administration Strategies Trial - Nutrition	Built on COAST, a multicentre clinical trial evaluating additional nutritional support, post-discharge from hospital, to improve survival in critically ill children recovering from severe pneumonia.
RRAM - NIHR HTA	Renal Replacement Anticoagulant Management	Observational study evaluating the implementation of citrate anticoagulation for continuous renal replacement therapy to improve survival for critically ill adults receiving continuous renal replacement therapy.
REMAP-CAP (PREPARE) - EC	Randomized, Embedded, Multifactorial, Adaptive Platform trial for Community-Acquired Pneumonia (and COVID-19)	International adaptive platform randomised clinical trial evaluating multiple interventions to understand the optimal treatment strategy to improve survival for critically ill patients with community acquired pneumonia, including COVID-19.
Oxy-PICU - NIHR HTA	Randomised multicentre trial of conservative versus liberal oxygenation targets in critically ill children	Multicentre randomised clinical trial evaluating permissive (a lower) oxygen saturation to guide oxygen therapy to improve survival in critically ill children who are receiving mechanical ventilation.
PICnIC - NIHR HTA	Paediatric Intensive Care and Infection Control	Pilot, multicentre randomised clinical trial evaluating an infection control strategy to improve survival for critically ill children who are receiving mechanical ventilation.
CAFE - NIHR HTA	Critical care Atrial Fibrillation Evaluation	Literature review and database analysis to estimate how effective current treatments for new onset atrial fibrillation (a fast, irregular heartbeat) are when they occur in the critical care unit.
FIRST-ABC - NIHR HTA	FIRST-line support for Assistance in Breathing in Children	Multicentre randomised clinical trial evaluating hi flow nasal cannula (delivering oxygen via nasal prongs) to improve recovery for critically ill children requiring non-invasive respiratory support.
CIRCA - RC(UK)	Critical Illness-Related Cardiac Arrest	Observational study to understand the frequency of patients having a cardiac arrest in the critical care unit, their survival and, for those that recover, their longer-term quality of life.
PRESSURE - NIHR HTA	Evaluating the clinical and cost effectiveness of using a more permissive blood pressure target to guide careful titration of vasoactive agents in critically ill children with hypotension: PProtocolised Evaluation of PermiSSive hypotension versus Usual care (PRESSURE)	Aims to find out the best blood pressure target to use for children in paediatric intensive care units (PICUs). We plan to conduct a clinical trial testing a lower blood pressure target (depending upon age) in children with hypotension against current usual practice.
UK ROX - NIHR HTA	Evaluating the clinical and cost-effectiveness of a conservative approach to oxygen therapy for invasively ventilated adults in intensive care (UK ROX)	Trial to find out whether using a lower oxygen target (conservative oxygen therapy) to guide oxygen treatment might lead to better outcomes for patients when compared with the approach currently used in NHS ICUs (usual oxygen therapy). The study will include 16,500 patients from 100 UK NHS ICUs. Patients will be randomly assigned to either the conservative oxygen therapy or usual oxygen therapy group.
REMAP-CAP - NIHR	Randomized, Embedded, Multifactorial Adaptive Platform Trial for Community-Acquired Pneumonia	A randomised controlled trial for patients admitted to the intensive care unit (ICU) with severe Community-Acquired Pneumonia (CAP). All patients with severe CAP who are treated in an ICU will receive a combination of multiple different treatments. For many of these treatments, different options are available and used variably in current standard practice.

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2022
(continued)

Acronyms used in the Financial Statements

Study acronym - Funder	Name	Description of study
QResearch - Wellcome	OX79 Coronavirus Record Linkage Project - QResearch-ICNARC COVID-19 Collaboration	Link of QResearch, SystmOne and ICNARC CMP data to look at the association between prior medication and outcome for patients most severely affected by COVID-19 infections.
RECoVER - EC	Rapid European COVID-19/SARS-CoV-2 Emergency Research response (RECOVER)	The EU-funded RECoVER project constitutes a comprehensive research response against SARS-CoV-2, aiming to address patient and public health level interventions building upon expertise from the FP7 PREPARE project and will undertake clinical studies in primary and hospital care as well as epidemiological and biological investigations and modelling to fill knowledge gaps on SARS-CoV-2 infectivity and transmission.
ECRAID-Base - EC	European Clinical Research Alliance on Infectious Diseases	A pan-European, single-access, sustainable clinical research network for infectious diseases, ECRAID is intended to reduce the impact of infectious diseases on individual and population health by generating rigorous evidence to improve the diagnosis, prevention and treatment of infections and to better respond to infectious disease threats. The network will function as the backbone of clinical research activities, providing an efficient infrastructure capable to perform all clinical trial aspects, from study design to scientific publication.
MOSAIC - NIHR HTA	Multicentre evaluation Of Sodium bicarbonate in Acute kidney Injury in Critical Care	Clinical trial to provide an evidence base for whether using sodium bicarbonate to treat critically ill people with acidosis and AKI improves survival and is cost-effective for the NHS.
EXAKT - NIHR-HTA	EXAKT (study within the UK-ROX trial).	A study within a trial to determine the effect of skin tone on the diagnostic accuracy of pulse oximeters.
GASTRIC-PICU - NIHR-HTA	The GASTRIC-PICU study.	A randomised controlled trial of no routine gastric residual monitoring to guide enteral feeding in paediatric intensive care units.
T4P - NIHR-HTA	The Thresholds for Platelets (T4P) trial.	A prospective randomised trial to define the platelet count below which critically ill patients should receive a platelet transfusion prior to an invasive procedure.
AIRWAYS-3 - NIHR-HTA	The AIRWAYS-3 trial.	Randomised trial of the clinical and cost effectiveness of a supraglottic airway device versus tracheal intubation during in-hospital cardiac arrest (AIRWAYS-3).
CLASSIC	The CLASSIC trial.	The Conservative vs. Liberal Approach to fluid therapy of Septic Shock in Intensive Care.
Other acronyms		
CMP	Case Mix Programme	n/a
NCAA	National Cardiac Arrest Audit	n/a
INICUA	Irish National Intensive Care Unit Audit	n/a
NIHR	National Institute for Health Research	n/a
HSDR	Health Services & Delivery Research Programme	n/a
HTA	Health Technology Assessment Programme	n/a
JGHT	Joint Global Health Trials	n/a
EDCTP	European and Developing Countries Clinical Trials Partnership	n/a
EC	European Commission	n/a
APCC	Annual Participants Cost Contribution	n/a

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2022
(continued)

APPENDICES

2021 Comparatives

Appendix 1

2 INCOME

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Investment income	-	-	-	-
Incoming resources for charitable activities include:				
Audit Subscriptions deferred brought fwd	640,582	98,098	738,680	804,184
Audit Subscriptions received 2021	1,506,337	213,914	1,720,251	1,508,429
Less Audit Subscriptions deferred carried forward	(753,183)	(110,639)	(863,822)	(738,680)
Audit Subscriptions	1,393,737	201,373	1,595,109	1,573,932
COVID-19 income	345,580	-	345,580	796,586
Activities in promoting Audits	22,665	-	22,665	16,247
Research Grants	-	2,888,701	2,888,701	1,432,391
Other services	88,441	13,626	102,067	33,205
Incoming resources for charitable activities include:	1,850,422	3,103,700	4,954,122	3,852,361

Activities in promoting Audits include: software licensing £22,665 - (£14,637 - 2020), meeting, travel funding and speaker fees £19,721 - (£6,000 - 2020)

Appendix 2

4 TOTAL EXPENDITURE

	Unrestricted					Restricted	Total	Total
	Audit	Promoting	Data Services	Support costs	Governance	Research grants	2021	2020
	£	£	£	£	£	£	£	£
Staff costs	658,692	43,176	136,856	129,527	-	1,224,722	2,192,973	1,844,541
Training	280	22	65	65	-	3,758	4,189	1,728
Recruitment	10,871	836	2,509	2,509	-	-	16,725	9,615
IT Development	-	-	-	-	-	-	-	-
Meetings - Audit	1,227	-	-	-	-	-	1,227	8,739
Board of Management & committees	-	-	-	-	4,544	-	4,544	55
Travel	130	22	111	186	-	3,230	3,679	9,978
Premises	228,234	17,556	52,669	52,669	-	-	351,128	303,820
Legal/audit fees	-	-	-	-	25,804	-	25,804	15,945
Communications	5,931	456	1,369	1,369	-	-	9,125	24,727
Publications/printing	1,334	103	308	308	-	5,661	7,713	5,296
Post and carriage	1,288	99	297	297	-	1,472	3,454	1,812
Bank charges	-	-	-	1,557	-	8	1,565	910
Depreciation	10,774	829	2,486	2,486	-	-	16,575	319,256
Research expenditure	-	-	-	-	-	768,402	768,402	530,708
Other costs	164,829	1,574	17,039	1,969	-	333,586	518,999	540,924
Closed projects (Research)	-	-	-	-	-	(303,913)	(303,913)	-
Allocation of support costs	147,544	11,350	34,049	(192,942)	-	-	-	-
	1,231,134	76,023	247,757	-	30,347	2,036,926	3,622,187	3,618,054

Audit expenditure includes unrestricted costs totalling £1,015,451 and restricted costs totalling £215,683. Allocation of support costs is the reallocated Management and Administration after deduction for Governance and apportioned on the basis of staff costs.

Appendix 3

5 GOVERNANCE

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Board of Management & committees	4,544	-	4,544	55
Legal and HR	7,509	-	7,509	8,445
Financial	18,295	-	18,295	7,500
	30,347	-	30,347	16,000

Travel and meeting costs were £4,544 of which, £804 (£55 - 2020) were reimbursed to 5 (4 - 2020) trustee members.

Fees payable to the charity's auditors in respect of the audit and specialist advice were £12,895 (£7,500 - 2020).

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2022
(continued)

APPENDICES

2021 Comparatives

Appendix 4

12 DEBTORS

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Trade debtors	779,932	-	779,932	1,372,280
Other debtors	-	-	-	-
Research projects	-	2,012,293	2,012,293	1,211,262
Prepayments	102,036	-	102,036	127,390
	881,968	2,012,293	2,894,261	2,710,932

Appendix 5

13 CREDITORS

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Trade creditors	112,850	-	112,850	145,340
Other creditors	16,357	-	16,357	17,064
Accruals	93,799	1,413,037	1,506,836	1,294,138
Taxation & Social Security	144,897	-	144,897	226,035
Deferred income (note 16)	880,689	1,017,778	1,898,467	1,229,788
	1,248,592	2,430,815	3,679,407	2,912,364

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2022
(continued)

APPENDICES

2021 Comparatives

Appendix 6

18 RESERVES

The movement in the reserves were as follows:

	At 1 Jan 2021	Income	Expenditure	Transfers	At 31 Dec 2021
	£	£	£	£	£
Restricted Funds					
Research Grants:					
CTU Infrastructure - NIHR	-	68,391	(68,391)		-
MOSAIC - NIHR HTA	-	129,845	(116,540)		13,305
65 - NIHR HTA	(18,829)	-	-		(18,829)
Research Response					
Fund - University of					
COAST Nutrition - EDCTP	(33,461)	96,796	(63,335)		-
RECoVER - EC		240,757	(240,757)		-
ECRAID-Base - EC		41,839	(41,839)		-
REMAP-CAP					
(Convalescent Plasma) -					
NIHR		171,696	(171,696)		-
RRAM - NIHR HTA	(1,140)	-	-		(1,140)
REMAP-CAP (PREPARE) -					
EC	(57,146)	113,096	(55,950)		-
Oxy-PICU - NIHR HTA	(19,980)	403,925	(310,342)		73,603
PICnIC - NIHR HTA	(16,654)	135,076	(113,713)		4,709.58
CAFE - NIHR HTA	(12,093)	-	-		(12,093)
FIRST -ABC - NIHR HTA	-	237,256	(174,618)		62,639
CIRCA - RC(UK)	-	20,098	(20,098)		-
PRESSURE - NIHR HTA	-	340,741	(272,514)		68,228
UK ROX - NIHR HTA	-	429,356	(337,073)		92,283
REMAP-CAP - NIHR	-	275,963	(184,017)		91,946
QResearch COVID VAC					
OX107 - HDR UK	-	49,170	(42,044)		7,126
Other	21,309	77,215	(80,553)		17,972
Total grants	(137,993)	2,888,701	(2,340,839)	-	409,869
Audit:					
National Cardiac Arrest Audit	22,360	214,999	(215,683)		21,676
Total Restricted Funds	(115,633)	3,103,700	(2,556,522)	-	431,545
Unrestricted Funds					
Development Fund (designated)	450,000	-		-	450,000
General Fund	570,474	1,850,422	(1,065,665)	-	1,355,231
	1,020,474	1,850,422	(1,065,665)	-	1,805,231
At the end of the year	904,841	4,954,122	(3,622,187)	-	2,236,776

Purposes of restricted funds

Resourced against awarded scientific research grants. At times income is received in advance of expenditure. In Some funding for research projects do not provide sufficient monies to cover all costs, including overheads, and result in a deficit being incurred. When such deficits arise they will be balanced from general funds on completion prior to completion. Please refer to the acronyms table on page 39 for the description and purpose of the restricted funds.

Purpose of designated funds

The Development Fund has been increased by £400,000 in 2020 to provide sufficient resources for the ongoing of the platform to collate and analyse national and comparative data for the audit of patient outcome for intensive

Accounts

Working together to improve care and outcomes

Intensive Care National Audit and Research Centre
Annual Report and Accounts | Year ended 31 December 2021

Contents

2	About ICNARC
3	Messages from the Chair and Director
4	Trustees report
5	COVID-19
6	Progress against priorities for 2021
8	Establishing quality through research
9	Research highlights - 2021
10	Our plans for research – 2022
11	Assessing quality through audit
12	Audit highlights – 2021
13	Our plans for audit – 2022
14	Promoting quality through sharing information
15	Sharing information highlights – 2021
16	Our plans for sharing information – 2022
17	Financial Review
	Governance, structure and management
	Statement of Trustees' responsibilities
23	Independent auditors' report to the Members of the Intensive Care National Audit and Research Centre
26	Financial statements
	Statement of Financial Activities – page 26
	Balance Sheet – page 27
	Statement of Cash Flows – page 28
	Notes to the Accounts – page 29

About ICNARC

In the UK, each year, around 184,000¹ people are admitted to an adult general critical care unit.

At the Intensive Care National Audit and Research Centre (ICNARC), we work to ensure the best possible critical care by facilitating improvements in the structure, process, outcomes and experiences - for patients and for those who care for them.

We achieve this by developing and sharing information about the quality of critical care with those who finance, commission, manage, deliver and experience critical care (both within and outside the NHS) through our national clinical audit and through our national and international research.

Improving care and outcomes

At ICNARC, we believe that quality critical care has three main elements:



To find out more about ICNARC, please visit www.icnarc.org

¹ Overall number of admissions to adult general critical care units in UK, excluding admissions to adult specialist, paediatric or neonatal critical care units.

Message from the Chair

We began 2021 with the COVID-19 pandemic still front and centre in our own lives and in the day-to-day work of everyone in ICNARC. Although we were beginning to understand the disease and, crucially, had vaccines, it was still causing mayhem to the health and economy of the UK.

The daily, weekly and responsive reporting regime that Kathy Rowan, as Director of ICNARC, introduced from early-March 2020, alongside the management and coordination of sites and data for the global adaptive platform trial evaluating potential therapies for COVID-19 (REMAP-CAP) were still as valuable as ever to a Government that needed every aspect of intelligence on the behaviour of, and effective therapies for, the disease and on the response of the NHS.

This meant that, in many ways, 2021 was simply a repeat of 2020. But, as the novelty and excitement around ICNARC's significant role in supporting all those planning, managing, organising and delivering critical care for patients with COVID-19 began to wear thin, the leadership role of keeping everyone motivated and focussed on the work-at-hand became ever more challenging. It is testament to her strength and resilience that Kathy was able to maintain the outputs of ICNARC during these challenges.

As Trustees, we were delighted and very proud when Kathy was awarded an OBE for her services to research and intensive care – as evidenced so clearly by her leadership of ICNARC during the pandemic. As she said at the time, the honour was not just for her, but for the entire organisation who produced an extraordinary response at a time of national and international challenge.

Sue James | Chair

Message from the Director

Once again, I start this message by paying huge tribute to all our colleagues/friends working in critical care teams across the UK (and internationally). Their heroic response to, and dedicated care for, the unprecedented numbers of people becoming critically ill with COVID-19 (and for their loved ones), in such extreme conditions, was and continues to be humbling. Thank you from all of us at ICNARC.

As we reach the end of 2021, again, I am so very proud of ICNARC and the role it played this year in supporting critical care, nationally and internationally. ICNARC is its staff and every individual member (including those who joined us during 2020 and 2021 – in these strange circumstances of virtual working) played their part in our COVID-19 response. ICNARC continued to step-up to meet the additional challenges and met them with the speed needed dictated by the continuing, ever-increasing numbers of patients becoming critically ill with COVID-19.

Senior leadership was vital. I would like to acknowledge the key roles played by the Senior Management Team – David Harrison (Head Statistician), Paul Mouncey (Head of Research) and Jane-Eve Straughton/Ian Chivers/Baz Bedrossian (Head of Operations) – in sharing this leadership.

It is a real credit to all ICNARC staff that not only did we deliver on our activities around COVID-19 but, again, business-as-usual continued with: ongoing improvements to our operational infrastructure/systems; successful awarding of new research grants; and targets met across our research studies and our national clinical audits.

As we approach the era following the pandemic, I thank all those who helped us develop over the past 28 years into the agile organisation able to share important information so rapidly and so rigorously.

Kathy Rowan | Director

Trustees report

Charitable Objects

“...the advancement of education in the organisation and practice of critical care (in particular, through the promotion of audit and research into critical care and the publication of the useful results of such audit and research) ...”

*“...research is concerned with discovering the right thing to do;
audit with ensuring that it is done right...”*

Richard Smith, former Editor-in-Chief, British Medical Journal

We achieve our Charitable Objects by...

...establishing quality through research

Read more about the important role ICNARC played in identifying effective care for patients critically ill with COVID-19 ([page 8](#))

...assessing quality through audit

Read more about the important role ICNARC played in monitoring care and outcomes for patients critically ill with COVID-19 ([page 11](#))

...promoting quality through sharing information

Read more about how we rapidly analysed data and shared information, nationally and internationally, on patients critically ill with COVID-19 ([page 14](#))



COVID-19

In late 2019, an outbreak of a novel zoonotic coronavirus infection (severe acute respiratory syndrome coronavirus 2) began to emerge in humans with its epicentre in Wuhan, China.

On 30 January 2020, the WHO indicated a Public Health Emergency of International Concern. On 11 February 2020, the WHO announced “COVID-19” as the name for this new disease and, on 11 March 2020, the WHO declared a COVID-19 pandemic. The first cases of COVID-19 were reported in the United Kingdom (UK) in late January 2020.

To help inform planning of critical care services, both centrally and locally, ICNARC was well placed to rapidly collate, analyse and report data, weekly, on patients critically ill with confirmed COVID-19 by virtue of its ongoing co-ordination of the Case Mix Programme, the national clinical audit for adult critical care covering England, Wales and Northern Ireland.

To help support evaluation of therapeutic interventions to combat the challenge of COVID-19, both nationally and internationally, ICNARC was well placed to manage and co-ordinate research on patients critically ill, or likely to become critically ill, with COVID-19 by virtue of its ongoing UK co-ordination of the global Randomised Embedded Multifactorial Adaptive Platform trial for Community Acquired Pneumonia (REMAP-CAP) redirected to COVID-19.

As for 2020, responding to the global pandemic (UK epidemic), in the above two ways, continued to be the major focus of ICNARC’s actual activities in 2021.

Progress **against** priorities **for 2021**

Three **key themes** underpin our priorities:

Work across all regions and nations of the UK and internationally

- *extending our reach will increase the impact of our activities*

Diversify to embrace new methods and areas

- *as care for the critically ill evolves, our activities will respond*

Inspire, and be inspired by, the critical care community and ensure that what we do is what they need

- *co-design and co-production will increase the value of our activities*

Work across all regions and nations of the UK and internationally

- Accelerated data submission on COVID-19 with daily/weekly/ad hoc reporting using the Case Mix Programme as the platform
- Maintained our national clinical audits (including in Ireland and pilot in Canada)
- Increased international working to facilitate UK co-ordination of the global trial REMAP-CAP for COVID-19
- Maintained our research portfolio (those studies not paused by funders)

Diversify to embrace new methods and areas

- Continued to rapidly expand and adapt REMAP-CAP for COVID-19
- Continued to increase and expand our data-linkage activities to ensure widest possible availability and use of critical care data on COVID-19

Inspire, and be inspired by, the critical care community and ensure that what we do is what they need

- Continued to report (daily/weekly/in response to rapid ad hoc requests) on critical care for COVID-19
- Continued to adapt our regular, online, COVID-19 reporting, weekly, to support and respond to the needs of our NHS and critical care colleagues in planning, both centrally and locally
- Maintained and continued to develop our internal and external, national and international collaborations

Five **important enablers** underpin our priorities:

Governance

- *good governance will underpin all we do*

People and culture

- *a high-performance culture and a stimulating, rewarding environment will attract/retain staff*

Communication

- *good communication with key audiences will increase our potential for impact*

Financial sustainability

- *good business and financial planning will underpin all we do*

Technology

- *transforming technology will make us more efficient and responsive*

Governance

- Continued to improve regulatory infrastructure, systems and processes

People and culture

- Continued effective home-working for all staff with regular monitoring
- Continued to update HR policies and procedures

Communication

- Maintained effective virtual communication with staff with regular review
- Ensured widest possible communication of our information on COVID-19

Financial sustainability

- Continued to improve our financial systems to improve accountability
- Continued to improve our management of suppliers

Technology

- Continued to improve our IT infrastructure/systems

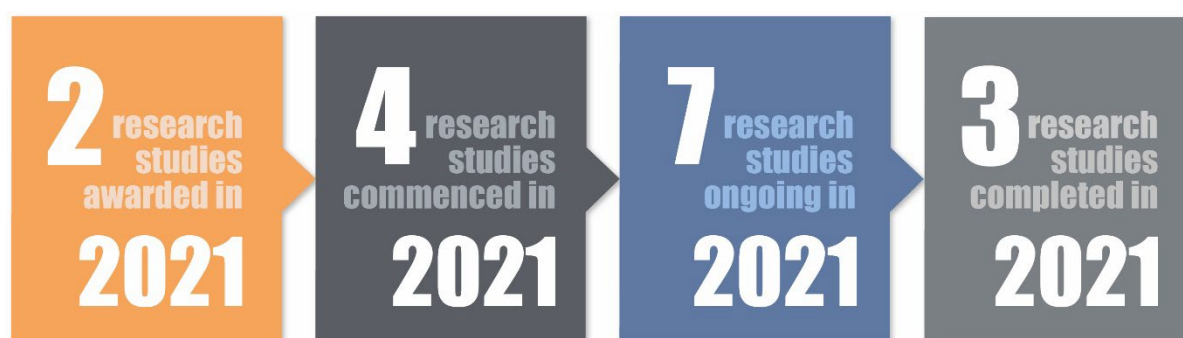
Establishing **quality through** research

Research at ICNARC is conducted within our Clinical Trials Unit (CTU), a fully registered unit by the UK Clinical Research Collaboration. Our small CTU conducts a broad portfolio of research in critical care, both experimental (randomised clinical trials) and observational studies, applying quantitative and qualitative methods. We evaluate the care, outcomes and experiences of the critically ill with a view to informing best care, outcomes and experiences for future patients.

“...the unit provided clear evidence of operational experience in the design and delivery of large-scale multicentre clinical trials...”

International Expert Panel, UK Clinical Research Collaboration

Research – 2021



Development of our research portfolio continued in adult and paediatric critical care.

Adult critical care research studies



Paediatric critical care research studies



Research highlights – 2021

REMAP-CAP for COVID-19

- Randomised, Embedded, Multifactorial, Adaptive Platform (REMAP) trial in COVID-19
- Adapted from REMAP trial in community-acquired pneumonia (REMAP-CAP) – originally designed to adapt in the event of a pandemic
- Global trial recruiting across four continents in 21 countries
- Expanded to 143 UK sites (41% of 350 participating sites globally)
- Recruited 5434 patients with COVID-19 in UK (54% of global recruitment)
- Innovative design evaluating multiple interventions simultaneously
- Built on a Bayesian framework
- Initially funded through a European Union FP7 grant as part of a wider European consortium – Platform for European Preparedness Against Re-emerging Epidemics (PREPARE)
- Subsequently funded by the UK National Institute for Health Research (NIHR) and through a European Union Horizon 2020 grant as part of a wider European consortium – Rapid European COVID-19 Emergency Response

Convalescent plasma

- Convalescent plasma (from recovered patients) might contain antibodies to COVID-19 produced by the immune system.
- Transfusion of convalescent plasma may aid other patients' recovery
- Evaluated whether convalescent plasma improves recovery from COVID-19
- 2000 patients were recruited
- Transfusion of convalescent plasma, when compared with non-receipt, indicated low likelihood of providing benefit (99.5% probability of futility)
- Some indication of potential benefit in immunocompromised patients
- Published in the Journal of the American Medical Association

Therapeutic anticoagulation

- Critically ill patients with COVID-19 at high risk of thrombosis despite receipt of standard-dose anticoagulation
- Evaluated whether enhanced-dose anticoagulation (therapeutic anticoagulation) improves recovery
- 1207 patients recruited (from REMAP-CAP for COVID trial combined with data from two US trials)
- Enhanced-dose anticoagulation (therapeutic anticoagulation) indicated 99.5% probability of being inferior when compared with standard-dose anticoagulation
- Published in the New England Journal of Medicine

Our plans for research – 2022

- We will ensure a focus on consolidation and improvement, prior to innovation from 2023.
- We will continue to support evaluation of therapeutic interventions to combat the challenge of COVID-19, both nationally and internationally, through ongoing UK co-ordination of the global Randomised Embedded Multifactorial Adaptive Platform trial for Community Acquired Pneumonia (REMAP-CAP) redirected to COVID-19.
- We will work with our research sites, funders and Sponsors to effectively progress our research studies (delayed due to the prioritisation of COVID-19 studies).
- We will continue to partner with patients, carers and the public in the design and management of our research studies and promote equality, diversity and inclusion.
- We will continue to increase the efficiency of our research, including maximising the use of routinely collected data.
- We will continue to lead and collaborate on national and international research studies into adult and paediatric emergency and critical care.
- We will continue to develop the family satisfaction audit (paused due to COVID-19).
- We will continue to aim for the highest level of impact from our research studies.
- We will continue to support/provide working opportunities for clinical/non-clinical associates/researchers and invest in our/ others' research studies through academic collaboration and citizenship.

To find out more about ICNARC's research, please visit:
www.icnarc.org/our-research

Assessing **quality through audit**

Audit at ICNARC is conducted within our National Audit Programme. Through specification, management and analysis of accurate clinical audit data and from applying accurate risk prediction, we support health care providers to benchmark their care and outcomes with other providers to prompt quality improvement.

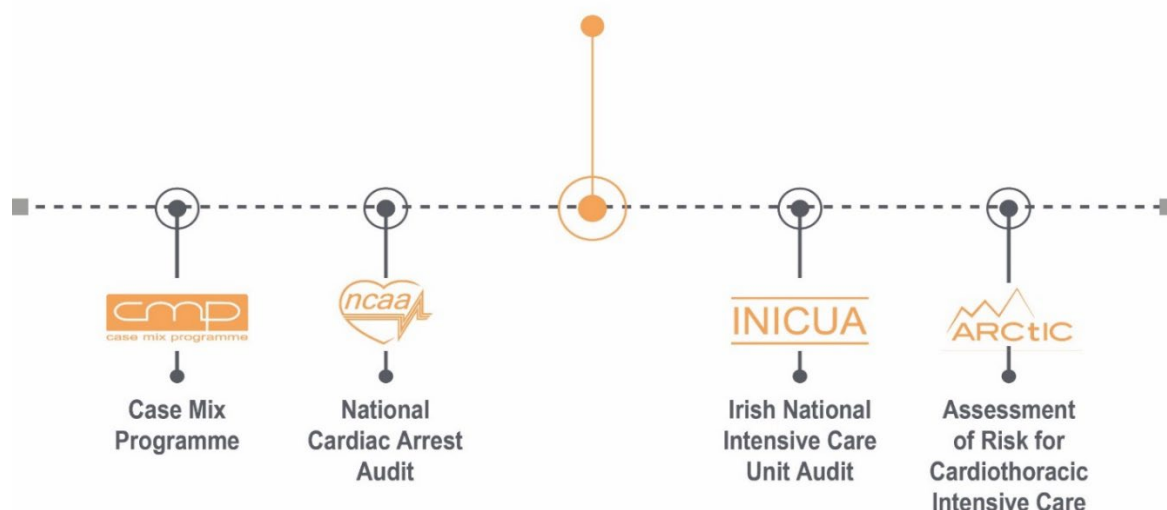
“...without clinical audit, we don’t know how we are doing...”

Professor Sir Nick Black, ex-Trustee, ICNARC

National Audit Programme

Our National Audit Programme currently encompasses four national clinical audits, with three operating within the NHS and registered on the NHS Quality Accounts.

Our National Audit Programme



Launched in 1994 (the foundation for ICNARC), the **Case Mix Programme** is the national clinical audit of patient outcomes from adult critical care – covering adult, general critical care units (combined intensive/high dependency care units) within and outside the NHS in England, Wales and Northern Ireland.

Launched in 2009 in collaboration with the Resuscitation Council (UK), the **National Cardiac Arrest Audit** is the national clinical audit of patient outcomes following in-hospital cardiac arrest in the UK.

Launched in 2010 in collaboration with the National Office of Clinical Audit in Ireland, the **Irish National Intensive Care Unit Audit** is the national clinical audit of patient outcomes from adult critical care units in the Republic of Ireland.

Launched in 2014 in collaboration with the Association for Cardiothoracic Anaesthesia and Critical Care, the **Assessment of Risk in Cardiothoracic Intensive Care** is the national clinical audit of patient outcomes from adult cardiothoracic critical care units in the UK.

Audit highlights – 2021

Case Mix Programme



- 289 NHS/non-NHS adult critical care units participating
- All units rapidly transitioned to Platform X (new audit platform) to facilitate daily submission of data (on patients critically ill with confirmed COVID-19)
- 23 additional critical care surge areas set up to facilitate submission of data
- Data on ~28,000 patients with COVID-19 pooled and reported in 2021
- COVID-19 numbers in critical care reported daily to senior colleagues in NHS England
- COVID-19 case mix and outcomes reported weekly, online, throughout the year
- Ad hoc/routine reporting to senior colleagues in England, Wales and N. Ireland
- Descriptive/risk-adjusted reporting to units and networks – based on newly developed COVID-19 risk prediction model
- Case Mix Programme COVID-19 data linked with other data sources to ensure widest possible availability
- Business-as-usual data submission, validation and reporting on all critical care admissions occurred in parallel with over 1000 Quarterly Quality Reports sent
- Version 4.0 dataset established on Platform X with 25 units transitioned

National Cardiac Arrest Audit



- Continuing successful partnership with the Resuscitation Council (UK)
- 197 hospitals now participating
- Requirements gathering and project planning for transition to Platform X

Irish National Intensive Care Unit Audit (INICUA)



- Successful partnership with the National Office of Clinical Audit in Ireland continued – 26 adult critical care units now participating
- Comparative reports, at national and regional levels, integrated into INICUA Annual Report

Assessment of Risk in Cardiothoracic Intensive Care (ARctIC)



- ARctIC continued – embedded within the Case Mix Programme
- 27 adult cardiothoracic critical care units now participating

Our plans for **audit – 2022**

- We will continue to support our NHS and critical care colleagues in planning, both centrally and locally, through continued reporting on patients critically ill with confirmed COVID-19.
- We will continue to maintain and increase coverage of our national clinical audits and, where appropriate, continue to develop and extend our audit services, including our audit pilots.
- We will continue, to develop our collaborations with the Resuscitation Council UK, the National Office of Clinical Audit in Ireland and the Association for Cardiothoracic Anaesthesia and Critical Care.
- We will continue to develop and upgrade our audit platform.
- We will continue to gather requirements and plan transitioning of the National Cardiac Arrest Audit to Platform X.
- We will continue to transition units participating in the Case Mix Programme, in the Assessment of Risk in Cardiothoracic Intensive Care and in the Irish National Intensive Care Unit audits to Version 4.0 dataset on Platform X.

To find out more about ICNARC's audit, please visit: www.icnarc.org/our-audit/about

Promoting **quality through** sharing information

We share information – results from our national clinical audits and from our research studies – through local, regional and national reporting (audit), through peer-reviewed scientific and other tailored outputs (research). We enhance our dissemination activities for our audit and research information through digital media and through presentations at local, regional, national and international meetings/conferences – both at our own and at others' events.

We endeavour to ensure that relevant information reaches those experiencing, delivering, managing, commissioning and financing critical care in the UK. We believe that critical care should be based on rigorous, scientific evidence.

In 2021, our focus remained on COVID-19.

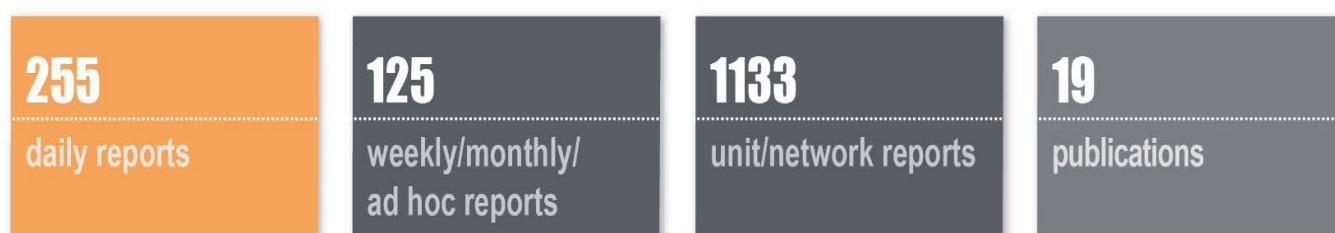
Sharing information highlights – 2021

To help inform planning of critical care services, both centrally and locally, ICNARC, was well placed to rapidly collate, analyse and report data on patients critically ill with confirmed COVID-19. Throughout 2021, reports on patients critically ill with confirmed COVID-19 were sent, daily, to senior colleagues within the NHS and weekly or monthly reports describing epidemiology and outcomes were disseminated widely, both directly to relevant individuals and, indirectly, online via the ICNARC website.

In addition to routine daily and weekly reporting, rapid ad hoc reports were prepared in response to specific requests from policymakers involved in planning of critical care services. Descriptive and risk-adjusted reports were disseminated, directly, to individual critical care units and networks. Important scientific information was also shared by ICNARC in preprints and in peer-reviewed scientific publications.

To help support evaluation of therapeutic interventions to combat the challenge of COVID-19, both nationally and internationally, ICNARC was well placed to manage and co-ordinate research on patients critically ill, or likely to become critically ill, with COVID-19. Important information on the effectiveness of new or existing therapies, generated from the global REMAP-CAP trial (redirected to COVID-19), were shared in peer-reviewed scientific publications.

COVID-19 outputs



To support our sharing of data in a timely and secure manner, both during the pandemic and into the future, in 2021, ICNARC became a member organisation of the UK Health Data Research Alliance. Membership of the Alliance will help us to keep up to date with best practice in this fast-moving arena.

Other (non-COVID-19) sharing of important information from our Research and Audit activities also continued throughout 2021. With respect to research, publications from studies on our broad portfolio of research were accepted for publication in the scientific, peer-reviewed literature. With respect to audit, critical care units (including networks of units) and hospitals participating in our national clinical audits continued to receive their quarterly quality reports. Six dataset workshops and 19 dataset familiarisation sessions were held.

Other (non-COVID-19) outputs



Digital communications

Twitter – our followers continued to increase, with an additional 2,052 gained in 2021, with 82 ICNARC Tweets generating 1,416,500 impressions.

Our plans for sharing information – 2022

- We will continue to improve our data sharing processes, working with the Health Data Research UK to ensure our data are findable, accessible, interoperable and reusable.
- We will re-develop and consolidate our website to ensure we present accurate, up-to-date and accessible information on our work.
- We will revisit our approach to annual and other meetings to ensure these provide maximum value to our stakeholders.
- We will work with our Board of Management (Trustees) to review and enhance our modes of communication and identify new opportunities for promoting ICNARC and our information.
- We will continue to work with patients, families and the public, in all our activities, as we look to enhance patient and public involvement and engagement organisation-wide.
- We will re-develop our existing reports and implement new reporting systems.

Financial review

The Board of Management (Trustees) has adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities (FRS 102) in preparing ICNARC's financial statements.

- **Income**

ICNARC is funded by our subscription-based national clinical audits and by successful awarding of research grants.

For the year ended 31 December 2021, ICNARC generated total income of £4,954,122, an increase of 29% on 2020.

Income includes £1,963,354 from audit subscriptions/activities, £2,888,701 from research grants and £102,067 from other data services.

Primary sources of income are subscriptions from participants, primarily NHS Trusts, participating in our national clinical audits and from research grants awarded by government and other funding bodies to conduct our research studies. In 2021, we also continued to receive income related to auditing, reporting and analyses to inform and support the COVID-19 pandemic.

- **Expenditure**

Total expenditure in 2021 was £3,622,187, an increase of 0.1% on 2020.

- **Cash**

At the end of the financial year, total cash reserves were £3,199,119, representing an increase of 165% on 2020 and mainly attributed to advance grant receipts and improved collection of receivables.

- **Funds Carried Forward**

Funds carried forward at the end of the financial year are £2,236,776. This represents an increase of 147% against the funds carried forward at the end of 2020.

Going concern

ICNARC continues to be well-placed to manage the business risks it faces. This position is supported by a robust cash flow position and proven ability to win new research grants.

We recognise the need to build our reserves to enable investment in improving our technology and security and to manage the impact of unplanned events.

The Board of Management (Trustees) has a reasonable expectation that ICNARC has sufficient resources and control mechanisms to continue operating for the foreseeable future and believes that there are no material uncertainties that call into doubt the ability of ICNARC to continue as a going-concern.

The financial impact of the COVID-19 pandemic on income has been reviewed and the projected cash flow, for the 24 months to December 2023, confirms that ICNARC has sufficient income to meet expenditure for the immediate and longer-term future.

There has been no need to access ICNARC's reserves during the pandemic period.

Remuneration

The salaries of ICNARC staff are periodically benchmarked against similar roles within organisations that engage in similar activities. ICNARC aims to set salaries as close to the median as possible to attract highly qualified staff. All roles are evaluated against agreed organisational criteria which determine the grade and salary for the role.

Key risks and uncertainties

The Board of Management (Trustees) has identified and reviewed the major risks to which ICNARC is exposed and established systems and procedures to manage those risks. This involves identifying potential risks and then assessing the likelihood of their occurrence and impact.

Where systems are already in place to mitigate these risks, schedules for regular monitoring and review have been adopted. Where systems are not already in place, deadlines have been set for their development by staff for approval by the Board of Management (Trustees).

Day-to-day management of the risks is delegated to the Director along with other members of the Senior Management Team (SMT) and these risks are reviewed regularly during the usual course of business.

The Board of Management (Trustees) considers the following to be the key risks on which ICNARC needs to focus:

- **Insufficient financial resources**

Risk: Significant deterioration in economic climate and public sector funding pressures resulting in reduction in income – UK and EU.

Mitigation: We continue to plan our budgets and aim to maintain sufficient reserves to cover short-term income downturns and support future investment. We achieve this by focusing on diversifying our income to have a mixed portfolio of funders, balanced with efficiency savings which are underpinned by robust financial management.

- **Knowledge and skills**

Risk: Attracting and retaining staff with management, scientific and information technology expertise as these are strategically important in ensuring ICNARC remains a leading organisation in emergency and critical care audit and research.

Mitigation: We manage this risk through a programme of mentoring and supporting key management, scientific and information technology staff, developing skills/expertise and reviewing our employment package for all staff.

- **Technology and data security**

Risk: Our technology underpins and powers our data upload, processing, and reporting for our national clinical audits and for our research studies. The ability to keep pace with, and update, our technology and to ensure that we adopt the necessary and appropriate security requirements, presents an ongoing challenge as we strive to embrace new and more efficient, digital technologies.

Mitigation: We have increased our investment in Technology and Information Governance expertise and continue to maintain our Section 251, DSP Toolkit and Cyber Essentials compliance. We have continued to conduct regular penetration tests and are working closely with our managed service providers and customers to ensure that we continue to adopt the best systems and processes to mitigate technology and data security risks.

- **COVID-19 pandemic**

Risk: In 2021 the ongoing Covid-19 pandemic continued to impact income and expenditure.

Mitigation: ICNARC's key role in analysing and reporting data during the pandemic has ensured sufficient income levels have been maintained to cover expenditure. We have also further diversified our income streams through developing our engagement with key international projects and expanding data linkages to new and established data havens.

Reserves

The Board of Management (Trustees) has a policy whereby unrestricted funds, not committed or invested in tangible fixed assets (the free reserve), held by the organisation should usually be between 25% and 50% of the annual resource expended in the General Fund. Whilst in 2021 this figure exceeded 80% the expectation is that it will reduce back down to previous levels with the planned investment in our technology strategy in the next two years.

At this level, the Board of Management (Trustees) feels that, in the event of a significant drop in funding due to any external/internal event(s) or fraudulent activity, ICNARC would still be able to continue current activities until new funding is secured. In 2021, the annual surplus of £1,331,935 allowed us to continue to make critical investments in our IT platform whilst also maintaining sufficient reserves to fall within our free reserve target.

The Unrestricted funds totalled £1,805,231 at the end of 2021 and includes £1,355,231 general funds and the designated Development Fund of £450,000 which has been set aside to invest in ICNARC's technology strategy. The Board of Management (Trustees) have reviewed the level of reserves and concluded that the level of reserves is appropriate.

The budget for the 2022 financial year indicates a surplus which, if achieved, will be added to the General Reserve and remain within the Board's policy target.

Fundraising

ICNARC does not raise funds from the public and no fundraising activities have been undertaken either by ICNARC or by other fundraisers on behalf of ICNARC.

Auditors

MHA MacIntyre Hudson are deemed to be re-appointed under section 487(2) of Companies Act 2006.

Status

The Company is a Registered Charity (1039417) and is exempt from income and corporation taxes under S466 Corporation Tax Act 2010 (CTA 2010).

Special exemptions

This Report of the Directors and Board of Management (Trustees) has been prepared in accordance with the special provisions under Part 15 of the Companies Act 2006 relating to small companies and the Charity has taken advantage of the small companies' exemptions in preparing the Directors Report and the requirement to prepare a Strategic Report.

Governance, structure and management

The Intensive Care National Audit and Research Centre (ICNARC) is a Company Limited by Guarantee and incorporated in England on 8 July 1994 and governed by its Memorandum and Articles of Association.

ICNARC's Articles of Association provide for a limitation of member liability to £1. ICNARC is a Registered Charity in England and Wales.

Registered Name of Company:

Intensive Care National Audit and Research Centre

Company Number: 02946727

Registered Charity Number: 1039417

Registered Office: Napier House,
24 High Holborn,
London WC1V 6AZ

Our Trustees

The Trustees form the Board of Management and are responsible for the governance and strategy of ICNARC. The Board of Management is made up of twelve Trustees, comprising a mix of health care and other professionals. The Board of Management (Trustees) has full legal responsibility for the actions of ICNARC. Trustees are appointed for a renewable term of three years and are the Directors of the Company for the purposes of the Companies Act 2006.

The Board of Management (Trustees) meets four to five times per year and delegates the day-to-day responsibility for running ICNARC to the Director, along with other members of the Senior Management Team (SMT). In 2018, an Audit & Risk Sub-Committee was established to assist the Board of Management (Trustees) in its duty to supervise the broad direction of ICNARC's financial affairs and to ensure compliance with Company Law and Charity Commission best practice. The Board of Management (Trustees) acts as advisors to staff on business, health care and other issues and keeps the organisation up to date with developments within health care and other relevant fields. All Trustees give their time freely and no Trustee remuneration was paid in 2021.

We were pleased to appoint three new Trustees in April 2022, details of whom are provided on this page.

The Trustees serving during 2021 and into 2022 are:

Chair:	Ms Susan James
Trustees:	Dr Tim Gould Dr Lisa Hinton Mr Paul Maddox (Treasurer) Prof David Menon Ms Carolyn Seet Dr Gareth Sellors Ms Susan James Prof Ruth Endacott Ms Tracey Harrison Prof Jan van der Meulen (resigned 1 November 2021) Dr Simon Baudouin (resigned 1 November 2021) Dr Tamas Szkamany (appointed 28 April 2022) Prof Richard Grieve (appointed 28 April 2022) Dr Manu Shankar-Hari (appointed 28 April 2022)

Trustee vacancies are advertised, as necessary, and ICNARC may also approach individuals thought to have the appropriate skills and experience. New Trustees spend time with members of the SMT and other staff, as part of their induction, to learn more about the organisation and to understand how they can add value through their skills and experience. Trustees are also encouraged to take part in training opportunities, are invited to attend the Annual Meetings for our national clinical audits and, where relevant, represent ICNARC on external advisory groups.

On appointment, each Trustee completes a Declaration of Interests form which is held in a Register of Interests and updated annually. All conflicts are actively managed through early identification of potential areas of conflict and actions taken to manage these, where relevant. There were no related party transactions in the 2021 financial year.

Public Benefit

In shaping the objectives and activities for each year, the Board of Management (Trustees) considers the guidance of the Charity Commission on public benefit, including the guidance 'Public Benefit: Running a Charity'. The nature of ICNARC's public benefit is detailed on pages 4 to 16 of this report.

Senior Management Team

The Director and other members of the SMT are responsible for the day-to-day running of ICNARC under authority delegated to them by the Board of Management (Trustees) and are collectively responsible for the management and operations of ICNARC.

The SMT is responsible for implementing the strategy and policies, agreed with the Board of Management (Trustees), and operate on a three-year, rolling review. The SMT proposes an annual Business Plan and operating budget, for approval by the Board of Management (Trustees) and monitors financial performance and organisational risk, accordingly.

Remuneration for SMT members is reviewed annually by Trustees and benchmarked to similar roles and organisations.

The SMT members serving during 2021 and into 2022 are:

Prof Kathryn Rowan Director

Prof David Harrison Head Statistician

Mr Paul Mouncey Head of Research

Ms Jane Eve Head of Operations
(resigned February 2021)
Straughton

Mr Ian Chivers Interim Head of Operations
(appointed February 2021,
for six months)

Mr Baz Bedrossian Interim Head of Operations
(appointed July 2021)

Our staff

During 2021, ICNARC had an average paid workforce of 45 staff, located in our central London Office although during the pandemic largely working remotely from home.

ICNARC is an Equal Opportunities employer. We promote equality and diversity by:

- selecting for employment, promotion, training or any other benefit, on the basis of aptitude and ability;
- not tolerating any form of intimidation, bullying or harassment;

- recognising and valuing individual differences and contributions;
- providing a work environment that promotes dignity and respect to all; and
- regularly reviewing employment policies, practices and procedures to ensure fairness.

Auditors/Bankers

Auditors MHA MacIntyre Hudson
2 London Wall Place
London
EC2Y 5AU

Bankers Unity Trust Bank plc
9 Brindley Place
Birmingham
B1 2BR

Statement of Trustees' responsibilities

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also Directors of the Intensive Care National Audit and Research Centre for the purposes of Company Law) are responsible for preparing the Report of the Directors and Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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 Charitable Company and of the incoming resources and application of the resources, including the income and expenditure, of the Charitable Company 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 Charities Statement of Recommended Practice SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose, with reasonable accuracy at any time, the financial position of the Charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and, hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the Charitable Company's auditor is unaware; and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

In approving the Trustees' Annual Report and Accounts in our capacity as Company Directors.

This report of the Trustees has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

Signed on behalf of the Board



Susan James
Chair

Date: 14 July 2022

Telephone: 020 7831 6878
Email: icnarc@icnarc.org
Website: www.icnarc.org

Independent Auditors' report to the Members of the Intensive Care National Audit and Research Centre

Opinion

We have audited the financial statements of Intensive Care National Audit and Research Centre (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, 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 charitable company's affairs as at 31 December 2021, and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006.

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 Auditor's Responsibilities for the audit of the financial statements section of our report.

We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's 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.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report (incorporating the Directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement included in the Trustees' Annual Report, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are 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 Trustees determine 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 Trustees are responsible for assessing the charitable company'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 Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 auditor's 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

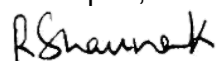
- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management and those charged with governance to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management about any instances of non-compliance with laws and regulations;
- Reviewing the control systems in place and testing the effectiveness of the controls;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness.
- Evaluating the business rationale of significant transactions outside the normal course of business.
- Reviewing accounting estimates for bias.
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of this report

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Rakesh Shaunak FCA (Senior Statutory Auditor)

for and on behalf of

MHA MacIntyre Hudson

Statutory Auditor

London, United Kingdom

Date: 05/08/2022

Intensive Care National Audit and Research Centre

Statement of Financial Activities (Incorporating an Income and Expenditure account)
For the year ended 31 December 2021

	Notes	Unrestricted Funds		Restricted	2021	2020
		General	Development Fund			
		£	£	£	£	£
Income from:						
Charitable activities						
Participants' Cost Contribution (Audits)	7	1,739,316	-	201,373	1,940,689	2,220,100
Activities in promoting the Audits	7	22,665	-	-	22,665	16,247
Other services	7	88,441	-	13,626	102,067	33,205
Research Grants	2	-	-	2,888,701	2,888,701	1,582,809
Total		1,850,422	-	3,103,700	4,954,122	3,852,361
Expenditure on:						
Charitable activities						
Participants' Cost Contributions (Audit)	5	1,065,665	-	215,683	1,281,348	1,848,862
Research	3	-	-	2,340,839	2,340,839	1,769,192
Total	5	1,065,665	-	2,556,522	3,622,187	3,618,054
Net income/(expenditure)		784,757	-	547,178	1,331,935	234,307
Transfers between funds	18	-	-	-	-	-
Net movement in funds		784,757	-	547,178	1,331,935	234,307
Total funds brought forward		570,474	450,000	(115,633)	904,841	670,534
Total funds carried forward	18	1,355,231	450,000	431,545	2,236,776	904,841

All ICNARC's operations are classified as continuing.

ICNARC had no recognised gains or losses other than those included in the movement in funds for the year.

A statement on the movement of reserves appears in Note 17 of the financial statements.

The Notes on pages 29 to 43 form part of these accounts.

Intensive Care National Audit and Research Centre

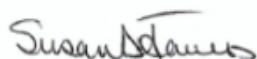
Company registration number 02946727

Balance Sheet

For the year ended 31 December 2021

	Notes	Unrestricted £	Restricted £	2021 £	2020 £
FIXED ASSETS					
Tangible assets	11	22,803	-	22,803	26,141
CURRENT ASSETS					
Debtors	12	881,968	2,012,293	2,894,261	2,710,932
Cash at bank and in hand		1,890,219	802,727	2,692,946	698,960
Cash deposit		458,833	47,340	506,173	506,173
		3,231,020	2,862,360	6,093,380	3,916,064
Creditors					
Amounts falling due within one year					
Deferred income		880,689	1,017,778	1,898,467	1,229,788
Other payables		367,903	1,413,037	1,780,940	1,682,576
	13	1,248,592	2,430,815	3,679,407	2,912,364
Net current assets		1,982,428	431,545	2,413,973	1,003,700
Creditors: Amounts falling due in greater than one year	14	150,000	-	150,000	75,000
Provisions for Liabilities	15	50,000	-	50,000	50,000
NET ASSETS		1,805,231	431,545	2,236,776	904,842
Represented by:					
Unrestricted Funds					
General Fund	18	1,355,231			570,475
Development Fund	18	450,000			450,000
				1,805,231	1,020,475
Restricted Fund	18		431,545	431,545	(115,633)
				2,236,776	904,842

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of financial statements. The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime. The financial statements were approved and authorised for issue by the Trustees and signed on 14 July 2022 on their behalf by:



Susan James, Chair

The Notes on pages 29 to 43 form part of these accounts.

Intensive Care National Audit and Research Centre

Statement of Cash Flows For the year ended 31 December 2021

	2021	2020
Cash used in operating activities		
(Increase)/Decrease in debtors	(183,329)	(1,502,660)
Increase/(Decrease) in creditors	842,043	728,964
Depreciation charges	16,575	319,256
Surplus/(Deficit) less interest income	1,331,935	234,307
Net cash used in operating activities	2,007,224	(220,132)
Cash flow from investing activities		
Interest income	-	-
Purchase of tangible fixed assets	(13,237)	(17,193)
Net cash provided by investing activities	(13,237)	(17,193)
Cash flow from financing activities	-	-
Increase (decrease) in cash and cash equivalents in the year	1,993,986	(237,325)
Cash and cash equivalents at the beginning of the year	1,205,133	1,442,458
Cash and cash equivalents at end year	3,199,119	1,205,133

ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021	2020
	£	£
Cash in hand	3,199,119	1,205,133
	3,199,119	1,205,133

ANALYSIS OF CHANGES IN NET DEBT

	At 1 January 2021	Cash flows	At 31 December 2021
	£	£	£
Cash at bank and in hand	1,205,133	1,993,986	3,199,119
	1,205,133	1,993,986	3,199,119

Notes to the Accounts

For the year ended 31 December 2021

Intensive Care National Audit and Research Centre (ICNARC) is a private company limited by guarantee registered in England and Wales and an incorporated charity registered with the Charity Commission. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given on Page 20. The nature of the charity's operations and principal activities are detailed on pages 4-16. The charity is a public benefit entity as defined by FRS 102. The company registration is 2946727.

1 ACCOUNTING POLICIES

(a) The accounts have been prepared under the historical cost convention in accordance with the Companies Act 2006 and follow the recommendations in Accounting and Reporting by charities: Statement of Recommended Practices (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

(b) The financial statements are prepared on a going concern basis. The Board of Management (Trustees) have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern. The financial impact of the COVID-19 pandemic on income has been reviewed and the projected cash flow, for the 24 months to December 2023, confirms that ICNARC has sufficient income to meet expenditure for the immediate and for the longer-term future. There has been no need to access ICNARC's reserves during this period. The accounts are prepared in sterling, which is the functional and presentational currency of the charity, rounded to the nearest £1.

(c) Interest is accounted for when receivable.

(d) Research Grant income is recognised when the Charity has entitlement to the funds and any performance conditions have been met. Any advance income over expenditure is held on the Statement of Financial Position as deferred income.

(e) The Annual Participants Cost Contributions (APCC) is invoiced on the anniversary date of joining. Any proportion of a current year income relating to the following year is treated as deferred income.

(f) The NCAA participants income is invoiced on the anniversary date of joining. Any proportion of current year income relating to the following years is treated as deferred income.

(g) Resources expended are recognised in the period in which they occur. Resources expended include attributable VAT which cannot be recovered.

(h) Resources expended are allocated to specific activity where the costs relate directly to that activity. The cost of the overall direction and administration, comprising of salary and overhead costs are apportioned on an estimate of staff time and resources used to support those activities.

(i) All fixed assets are initially recorded at cost and capitalised if costs exceed £1,000.

(j) Depreciation is provided at the following annual rates to write off the cost of each asset on a straight-line basis over its estimated life. Rates currently used on cost are:

Office fabrication	20%
Computer equipment	33%
Office equipment	33%
Office furniture	20%

(k) IT development is capitalised as an intangible asset where there are expected to be economic benefits flowing to the charity from the asset and the amount can be reliably measured. However, when changing requirements indicate significant revisions and improvements are required, the asset will be written down to reflect this. When a decision is taken to capitalise software development the rate of amortisation will be matched to the anticipated useful life.

(l) Unrestricted funds are subscriptions and other incoming resources receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

(m) Amortisation relates to third party computer software and is provided at an annual rate of 33%. IT development relates to investment in Platform X, and new database platform. This value was written down fully in 2020 to reflect the need for ongoing improvements.

Notes to the Accounts

For the year ended 31 December 2021
Continued

(n) Designated Funds are unrestricted funds earmarked by the Board of Management for a particular purpose (i.e. Development Fund).

(o) Restricted Funds are to be used for the specific purposes as laid down by the provider. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

(p) The charity operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the charity. The annual contribution payable is charged to the income and expenditure account.

(q) Termination payments – Termination benefits, including redundancy costs, are recognized when the Charity has the obligation to pay the benefits and they can be reliably measured.

(r) Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged in the income and expenditure account on a straight-line basis over the period of the lease.

(s) The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 12. Prepayments and research project grant receivables are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments and are measured at amortised cost as detailed in Note 15. Taxation and social security are not included in the financial instruments' disclosure. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

(t) The following judgments (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

- The assessment of Useful Economic Life of Tangible and Intangible Fixed Assets.
- The allocation of managing and support costs to specific activity.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- Changes to ICNARC's plans to invest significantly in the further development of its IT platform and infrastructure resulting in the write down of intangible assets and the designation of funds to support the further development required. Investment in client-facing tools continues to provide enhanced functionality and continued stability as the number of users increases.
- As the severity of the COVID-19 pandemic eases in the UK and the associated demands and workload of ICNARC eases, ICNARC will transition back to focus on paused research projects as well as developing other services and increasing its national and international profile and reputation.

(u) There exist no material uncertainties in these accounts and there is a strong pipeline of activity.

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2021
(continued)

2 RESEARCH GRANTS

	Unrestricted funds		Restricted	Total	Total
	General	Development		<u>2021</u>	<u>2020</u>
Grants:					
CTU Infrastructure - NIHR	-	-	68,391	68,391	68,000
FEVER - NIHR HTA	-	-	-	-	28,858
MOSAIC - NIHR HTA	-	-	129,845	129,845	-
OPTIC-19 - COVID-19 Research Response Fund - University of Oxford	-	-	57,480	57,480	-
Risk II - NIHR HS&DR	-	-	-	-	22,880
COAST - JGHT	-	-	-	-	23,841
COAST Nutrition - EDCTP	-	-	96,796	96,796	65,639
RECoVER - EC	-	-	240,757	240,757	-
ECRAID-Base - EC	-	-	41,839	41,839	-
REMAP-CAP (Convalescent Plasma) - NIHR	-	-	171,696	171,696	-
REMAP-CAP (PREPARE) - EC	-	-	113,096	113,096	205,659
Oxy-PICU - NIHR HTA	-	-	403,925	403,925	344,855
PICnIC - NIHR HTA	-	-	135,076	135,076	121,697
CAFE - NIHR HTA	-	-	-	-	33,368
FIRST -ABC - NIHR HTA	-	-	237,256	237,256	317,197
CIRCA - RC(UK)	-	-	20,098	20,098	14,923
PRESSURE - NIHR HTA	-	-	340,741	340,741	52,577
UK ROX - NIHR HTA	-	-	429,356	429,356	59,762
REMAP-CAP - NIHR	-	-	275,963	275,963	57,951
QResearch - Wellcome	-	-	-	-	62,421
QResearch COVID VAC	-	-	-	-	-
OX107 - HDR UK	-	-	49,170	49,170	-
Other	-	-	77,215	77,215	103,181
	-	-	<u>2,888,701</u>	<u>2,888,701</u>	<u>1,582,809</u>

All research income in 2020 was restricted.

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2021
(continued)

3 RESOURCES EXPENDITURE - RESEARCH

			<u>2021</u>	<u>2020</u>
Restricted	Start date	Grant value	£	£
CTU Infrastructure - NIHR	09/01/2013	£800,636	68,391	68,000
FEVER - NIHR HTA	11/01/2016	£516,030	-	28,858
MOSAIC - NIHR HTA	01/03/2021	£1,710,519	116,540	-
OPTIC-19 - COVID-19				
Research Response Fund -				
University of Oxford	01/07/2020	£60,092	47,361	-
65 - NIHR HTA	03/01/2016	£1,071,497	-	16,393
Risk II - NIHR HS&DR	08/01/2016	£261,240	-	22,880
COAST - JGHT	10/01/2016	£278,636	-	75,807
COAST Nutrition - EDCTP	05/01/2018	£800,636	63,335	99,100
RECoVER - EC	11/06/2020	£609,850	240,757	-
ECRAID-Base - EC	01/03/2021	£523,696	41,839	-
REMAP-CAP (Convalescent				
Plasma) - NIHR	01/04/2020	£171,696	171,696	-
REMAP-CAP (PREPARE) -				
EC	01/01/2018	£284,772	55,950	262,805
Oxy-PICU - NIHR HTA	08/01/2019	£1,569,780	310,342	364,835
PICnIC - NIHR HTA	11/01/2019	£519,652	113,713	138,351
CAFE - NIHR HTA	02/01/2019	£298,562	-	45,460
FIRST-ABC - NIHR HTA	02/01/2019	£1,499,843	174,618	317,197
CIRCA - RC(UK)	06/01/2019	£70,719	20,098	14,923
PRESSURE - NIHR HTA	08/01/2020	£1,806,766	272,514	52,577
UK ROX - NIHR HTA	08/01/2020	£2,078,886	337,073	59,762
REMAP-CAP - NIHR	01/04/2020	£745,990	184,017	57,951
QResearch - Wellcome	03/01/2020	£83,228	-	62,421
QResearch COVID VAC				
OX107 - HDR UK	08/01/2021	£49,170	42,044	-
Other	various		80,553	81,872
			<u>2,340,839</u>	<u>1,769,192</u>
Unrestricted				
Closed projects (Research)			(303,913)	-
			<u>2,036,926</u>	<u>1,769,192</u>

4 RESTRICTED RESOURCES EXPENDITURE - AUDIT

	<u>2021</u>	<u>2020</u>
	£	£
National Cardiac Arrest Audit	<u>215,683</u>	<u>199,643</u>

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2021
(continued)

5 TOTAL EXPENDITURE

							Total	Total
	Audit	Promoting	Data Services	Support costs	Governance	Research grants	2021	2020
	£	£	£	£	£	£	£	£
Staff costs	658,692	43,176	136,856	129,527	-	1,224,722	2,192,973	1,844,541
Training	280	22	65	65	-	3,758	4,189	1,728
Recruitment	10,871	836	2,509	2,509	-	-	16,725	9,615
IT Development	-	-	-	-	-	-	-	-
Meetings - Audit	1,227	-	-	-	-	-	1,227	8,739
Board of Management & committees	-	-	-	-	4,544	-	4,544	55
Travel	130	22	111	186	-	3,230	3,679	9,978
Premises	228,234	17,556	52,669	52,669	-	-	351,128	303,820
Legal/audit fees	-	-	-	-	25,804	-	25,804	15,945
Communications	5,931	456	1,369	1,369	-	-	9,125	24,727
Publications/printing	1,334	103	308	308	-	5,661	7,713	5,296
Post and carriage	1,288	99	297	297	-	1,472	3,454	1,812
Bank charges	-	-	-	1,557	-	8	1,565	910
Depreciation	10,774	829	2,486	2,486	-	-	16,575	319,256
Research expenditure	-	-	-	-	-	768,402	768,402	530,708
Other costs	164,829	1,574	17,039	1,969	-	333,586	518,999	540,924
Closed projects (Research)	-	-	-	-	-	(303,913)	(303,913)	-
Allocation of support costs	147,544	11,350	34,049	(192,942)	-	-	-	-
	1,231,134	76,023	247,757	-	30,347	2,036,926	3,622,187	3,618,054

Audit expenditure includes unrestricted costs totalling £1,015,451 and restricted costs totalling £215,683. Allocation of support costs is the reallocated Management and Administration after deduction for Governance and apportioned on the basis of staff costs.

Operating leases costs totalled £220,802 (£220,802 - 2020).

See appendix 1 on page 42 for 2020 comparative note.

6 GOVERNANCE

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Board of Management & committees	4,544	-	4,544	55
Legal and HR	7,509	-	7,509	8,445
Financial	18,295	-	18,295	7,500
	30,347	-	30,347	16,000

Travel and meeting costs were £4,544 of which, £804 (£55 - 2020) were reimbursed to 5 (4 - 2020) trustee members.

Fees payable to the charity's auditors in respect of the audit and specialist advice were £12,895 (£7,500 - 2020).

See appendix 2 on page 42 for 2020 comparative note.

7 INCOME

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Incoming resources for charitable activities include:				
Audit Subscriptions deferred brought fwd	640,582	98,098	738,680	804,184
Audit Subscriptions received 2021	1,506,337	213,914	1,720,251	1,508,429
Less Audit Subscriptions deferred carried forward	(753,183)	(110,639)	(863,822)	(738,680)
Audit Subscriptions	1,393,737	201,373	1,595,109	1,573,932
COVID-19 income	345,580	-	345,580	796,586
Activities in promoting Audits	22,665	-	22,665	16,247
Research Grants	-	2,888,701	2,888,701	1,432,391
Other services	88,441	13,626	102,067	33,205
Incoming resources for charitable activities include:	1,850,422	3,103,700	4,954,122	3,852,361

Activities in promoting Audits include: software licensing £22,665 - (£14,637 - 2020), meeting, travel funding and speaker fees £19,721 - (£6,000 - 2020)

See appendix 3 on page 42 for 2020 comparative note.

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2021
(continued)

8 SURPLUS ON ORDINARY ACTIVITIES

The surplus is stated after charging:	Unrestricted	Restricted	2021	2020
	£	£	£	£
Depreciation and amortisation	16,575	-	16,575	319,256
Auditors' remuneration	12,895	-	12,895	7,650
Auditors' remuneration - prior year under accrual	5,400	-	5,400	2,250

9 STAFF COSTS AND NUMBERS

	2021	2020
	£	£
Salaries	1,741,275	1,553,586
Social security costs	169,843	153,312
Pension	103,204	83,288
Seconded and agency staff	178,651	54,356
	<u>2,192,973</u>	<u>1,844,541</u>

The number of employees receiving emoluments in excess of £60k:

£60,000 - £69,999	1	1
£70,000 - £79,999	1	1
£80,000 - £89,000	-	-
£100,000 - £110,000	1	-
£110,000 - £120,000	-	1

The monthly average numbers employed during the year calculated on the basis of actual headcount:

	No.	No.
Executive	1	1
Audit	11	10
Research	13	10
Statistics	6	-
Data & Data Systems	7	-
Statistics & IT Development	-	11
Operations	7	8
	<u>45</u>	<u>40</u>

The company operates a Group Personal Pension scheme. Contributions to the Group Personal Pension Scheme in 2021 were £103,204 (£83,288 in 2020).

The amount of pension contribution to higher paid staff in 2021 was £22,793 (£23,384 in 2020).

The number of employees eligible to participate in the Group Personal Pension scheme at the end of 2021 is 45 (44 in 2020).

The number of employees auto-enrolled at the end of 2021 is 12 (13 in 2020).

The Trustees and Director are the key management personnel of the company. The Trustees, being in a voluntary position, receive no remuneration from the organisation (2020 Nil).

The Director received total emoluments of £131,914 (2020: £136,963).

There were no contractual redundancy costs included in total salaries for 2021 (2020: £2,152).

10 TAXATION

The company is exempt from income and corporation taxes under S466 to S493 Corporation Tax Act 2010 (CTA 2010).

Intensive Care National Audit and Research Centre

Notes to the Accounts For the year ended 31 December 2021 (continued)

11 TANGIBLE FIXED ASSETS

	Office fabrication	Computer equipment	Office equipment	Office furniture	Total
	£	£	£	£	£
Cost at 1 January 2021	49,460	157,054	20,084	55,415	282,012
Additions	-	13,237			13,237
Disposals	-		-	-	-
At 31 December 2021	49,460	170,291	20,084	55,415	295,249
Depreciation at 1 January 2021	47,389	144,378	20,084	44,021	255,871
Depreciation for the period	651	11,913		4,011	16,575
Disposals	-		-	-	-
At 31 December 2021	48,040	156,291	20,084	48,032	272,446
Net book value at 31 December 2021	1,420	14,000	-	7,383	22,803
Net book value at 31 December 2020	2,071	12,676	-	11,394	26,141

11a INTANGIBLE ASSETS

	Software	IT Development	Total
	£	£	£
Cost at 1 January 2021	45,400	248,521	293,921
Additions	-	-	-
Disposals	-	-	-
At 31 December 2021	45,400	248,521	293,921
Amortisation at 1 January 2021	45,400	248,521	293,921
Amortisation for the period	-	-	-
Disposals	-	-	-
At 31 December 2021	45,400	248,521	293,921
Net book value at 31 December 2021	-	-	-
Net book value at 31 December 2020	-	-	-

12 DEBTORS

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Trade debtors	779,932	-	779,932	1,372,280
Research projects	-	2,012,293	2,012,293	1,211,262
Prepayments	102,036	-	102,036	127,390
	881,968	2,012,293	2,894,261	2,710,932

See appendix 4 on page 43 for 2020 comparative note.

Intensive Care National Audit and Research Centre

Notes to the Accounts For the year ended 31 December 2021 (continued)

13 CREDITORS	Unrestricted	Restricted	2021	2020
	£	£	£	£
Trade creditors	112,850	-	112,850	145,340
Other creditors	16,357	-	16,357	17,064
Accruals	93,799	1,413,037	1,506,836	1,294,138
Taxation & Social Security	144,897	-	144,897	226,035
Deferred income (note 16)	880,689	1,017,778	1,898,467	1,229,788
	<u>1,248,592</u>	<u>2,430,815</u>	<u>3,679,407</u>	<u>2,912,364</u>

See appendix 5 on page 43 for 2020 comparative note.

14 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2021	2020
	£	£
Dilapidations	150,000	75,000
	<u>150,000</u>	<u>75,000</u>

The dilapidation provision recognises the obligation to restore existing offices to their original state at the end of the new lease which expires in March 2027.

15 PROVISIONS FOR LIABILITIES

	2021	2020
	£	£
VAT Review	50,000	50,000
	<u>50,000</u>	<u>50,000</u>

Despite work carried out in 2020 and 2021 to reconcile prior VAT liabilities, the provision for VAT reflects the potential for VAT

16 DEFERRED INCOME

Deferred income comprises audit and research income payable annually and income deferred in the Clinical infrastructure fund.

	2021	2020
	£	£
Balance at 1st January 2021	1,229,788	1,035,015
Amount released to incoming resources	(1,229,788)	(1,035,015)
Deferred audit	863,822	738,680
Deferred clinical infrastructure	16,609	17,000
Deferred research	1,001,169	289,703
Deferred other	16,867	184,405
Balance at 31 December 2021	<u>1,898,467</u>	<u>1,229,788</u>

Deferred other relates to COVID-19 income received in advance.

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds		Restricted	2021	2020
	General	Designated Funds			
	£	£	£	£	£
Fixed assets	22,803	-	-	22,803	26,141
Current assets	2,781,020	450,000	2,862,360	6,093,380	3,916,066
Creditors due within one year	(1,248,592)	-	(2,430,815)	(3,679,407)	(2,912,366)
Creditors due more than one year	(200,000)	-	-	(200,000)	(125,000)
	<u>1,355,231</u>	<u>450,000</u>	<u>431,545</u>	<u>2,236,776</u>	<u>904,841</u>

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2021
(continued)

18 RESERVES

The movement in the reserves were as follows:

	At 1 Jan 2021	Income	Expenditure	Transfers	At 31 Dec 2021
	£	£	£	£	£
Restricted Funds					
Research Grants:					
CTU Infrastructure - NIHR	-	68,391	(68,391)		-
MOSAIC - NIHR HTA	-	129,845	(116,540)		13,305
65 - NIHR HTA	(18,829)	-	-		(18,829)
OPTIC-19 - COVID-19 Research Response Fund - University of Oxford	-	57,480	(47,361)		10,118
COAST Nutrition - EDCTP	(33,461)	96,796	(63,335)		-
RECoVER - EC		240,757	(240,757)		-
ECRAID-Base - EC		41,839	(41,839)		-
REMAP-CAP (Convalescent Plasma) - NIHR		171,696	(171,696)		-
RRAM - NIHR HTA	(1,140)	-	-		(1,140)
REMAP-CAP (PREPARE) - EC	(57,146)	113,096	(55,950)		-
Oxy-PICU - NIHR HTA	(19,980)	403,925	(310,342)		73,603
PICnIC - NIHR HTA	(16,654)	135,076	(113,713)		4,710
CAFE - NIHR HTA	(12,093)	-	-		(12,093)
FIRST -ABC - NIHR HTA	-	237,256	(174,618)		62,639
CIRCA - RC(UK)	-	20,098	(20,098)		-
PRESSURE - NIHR HTA	-	340,741	(272,514)		68,228
UK ROX - NIHR HTA	-	429,356	(337,073)		92,283
REMAP-CAP - NIHR	-	275,963	(184,017)		91,946
QResearch COVID VAC OX107 - HDR UK	-	49,170	(42,044)		7,126
Other	21,309	77,215	(80,553)		17,972
Total grants	(137,993)	2,888,701	(2,340,839)	-	409,869
Audit:					
National Cardiac Arrest Audit	22,360	214,999	(215,683)		21,676
Total Restricted Funds	(115,633)	3,103,700	(2,556,522)	-	431,545
Unrestricted Funds					
Development Fund (designated)	450,000	-		-	450,000
General Fund	570,474	1,850,422	(1,065,665)	-	1,355,231
	1,020,474	1,850,422	(1,065,665)	-	1,805,231
At the end of the year	904,841	4,954,122	(3,622,187)	-	2,236,776

Purposes of restricted funds

Resourced against awarded scientific research grants. At times income is received in advance of expenditure. In the case of closed research grants funds are withheld until the funder deems the project to be satisfactorily closed. This may take up to 3 Some funding for research projects may not provide sufficient monies to cover all costs, including overheads, and result in a deficit being incurred. When such deficits arise they will be balanced from general funds on completion of the project if the corrected prior to completion. Please refer to the Acronyms table on page 39 for the description and purpose of the restricted funds.

Purpose of designated funds

The Development Fund was increased by £400,000 in 2020 to provide sufficient resources for the ongoing development of platform to collate and analyse national and comparative data for the audit of patient outcome for intensive care and high dependency care and the associated research therein. It will be expended over the next 2 years.

See appendix 6 on page 43 for 2020 comparative note.

Intensive Care National Audit and Research Centre

Notes to the Accounts

For the year ended 31 December 2021

(continued)

19 RELATED PARTY TRANSACTIONS

There are no related party transactions in the year (£0 - 2021) that require disclosure other than the Trustees' expenses in note 6.

20 ULTIMATE CONTROLLING PARTY

The Trustees are of the opinion that there is no one controlling party of the charitable company.

21 PENSION COMMITMENTS

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £103,204 (2020: £83,288).

Contributions totalling £16,357 (2020: £15,192) were payable to the fund as at 31 December 2021 and include in the Statement of Financial Position.

22 OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-recoverable operating leases for land, buildings and equipment are shown below, analysed according to the expiry date of the lease.

	2021	2020
	£	£
Land and buildings		
Within one year	70,826	169,983
Between one and two years	169,983	42,496
Between three and five years	509,949	-
Over five years	28,331	-
	<u>779,089</u>	<u>212,479</u>
Equipment		
Within one year	2,378	2,378
Between one and two years	2,378	2,378
Between two and five years	1,188	3,567
	<u>5,944</u>	<u>8,323</u>
Total	<u><u>785,033</u></u>	<u><u>220,802</u></u>

23 CAPITAL COMMITMENTS

The next stage of ICNARC's infrastructure projects commenced in 2021 with the establishment of a new Data and Data Services team and upgrades and new developments of the IT Platform at an estimated future costs of circa £450,000. Funds to support this project have been designated.

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2021
(continued)

Acronyms used in the Financial Statements

Study acronym - Funder	Name	Description of study
CTU Infrastructure - NIHR	Clinical trials unit Infrastructure Funding	Infrastructure (staff, training, etc.) funding for our UKCRC registered clinical trials unit.
FEVER - NIHR HTA	Fever management in critically ill children with infection.	Pilot, multicentre randomised clinical trial evaluating a more permissive (a higher) temperature threshold before starting temperature lowering treatments to improve survival for critically ill children with known or suspected infection.
65 - NIHR HTA	Permissive hypotension in critically ill patients aged 65 years or over with vasodilatory hypotension	Multicentre randomised clinical trial evaluating permissive hypotension (a lower blood pressure) to guide blood pressure raising drugs to improve survival for critically ill adults, aged 65 years or over, with vasodilatory hypotension.
Risk II - NIHR HS&DR	Risk modelling for quality improvement in the critically ill	Statistical modelling to be able to predict longer-term outcomes in critically ill adults.
COAST - JGHT	Children's Oxygen Administration Strategies Trial	Multicentre randomised clinical trial evaluating permissive (a lower) oxygen saturation to guide oxygen therapy to improve survival in critically ill children with severe pneumonia.
COAST Nutrition - EDCTP	Children's Oxygen Administration Strategies Trial - Nutrition	Built on COAST, a multicentre clinical trial evaluating additional nutritional support, post-discharge from hospital, to improve survival in critically ill children recovering from severe pneumonia.
RRAM - NIHR HTA	Renal Replacement Anticoagulant Management	Observational study evaluating the implementation of citrate anticoagulation for continuous renal replacement therapy to improve survival for critically ill adults receiving continuous renal replacement therapy.
REMAP-CAP (PREPARE) - EC	Randomized, Embedded, Multifactorial, Adaptive Platform trial for Community-Acquired Pneumonia (and COVID-19)	International adaptive platform randomised clinical trial evaluating multiple interventions to understand the optimal treatment strategy to improve survival for critically ill patients with community acquired pneumonia, including COVID-19.
Oxy-PICU - NIHR HTA	Randomised multicentre trial of conservative versus liberal oxygenation targets in critically ill children	Multicentre randomised clinical trial evaluating permissive (a lower) oxygen saturation to guide oxygen therapy to improve survival in critically ill children who are receiving mechanical ventilation.

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2021
(continued)

Acronyms used in the Financial Statements

Study acronym - Funder	Name	Description of study
PICnIC - NIHR HTA	Paediatric Intensive Care and Infection Control	Pilot, multicentre randomised clinical trial evaluating an infection control strategy to improve survival for critically ill children who are receiving mechanical ventilation.
CAFE - NIHR HTA	Critical care Atrial Fibrillation Evaluation	Literature review and database analysis to estimate how effective current treatments for new onset atrial fibrillation (a fast, irregular heartbeat) are when they occur in the critical care unit.
FIRST-ABC - NIHR HTA	FIRST-line support for Assistance in Breathing in Children	Multicentre randomised clinical trial evaluating hi flow nasal cannula (delivering oxygen via nasal prongs) to improve recovery for critically ill children requiring non-invasive respiratory support.
CIRCA - RC(UK)	Critical Illness-Related Cardiac Arrest	Observational study to understand the frequency of patients having a cardiac arrest in the critical care unit, their survival and, for those that recover, their longer-term quality of life.
PRESSURE - NIHR HTA	Evaluating the clinical and cost effectiveness of using a more permissive blood pressure target to guide careful titration of vasoactive agents in critically ill children with hypotension: PProtocolised Evaluation of PermiSSive hypotension versus Usual care (PRESSURE)	Aims to find out the best blood pressure target to use for children in paediatric intensive care units (PICUs). We plan to conduct a clinical trial testing a lower blood pressure target (depending upon age) in children with hypotension against current usual practice.
UK ROX - NIHR HTA	Evaluating the clinical and cost-effectiveness of a conservative approach to oxygen therapy for invasively ventilated adults in intensive care (UK ROX)	Trial to find out whether using a lower oxygen target (conservative oxygen therapy) to guide oxygen treatment might lead to better outcomes for patients when compared with the approach currently used in NHS ICUs (usual oxygen therapy). The study will include 16,500 patients from 100 UK NHS ICUs. Patients will be randomly assigned to either the conservative oxygen therapy or usual oxygen therapy group.
REMAP-CAP - NIHR	Randomized, Embedded, Multifactorial Adaptive Platform Trial for Community-Acquired Pneumonia	A randomised controlled trial for patients admitted to the intensive care unit (ICU) with severe Community-Acquired Pneumonia (CAP). All patients with severe CAP who are treated in an ICU will receive a combination of multiple different treatments. For many of these treatments, different options are available and used variably in current standard practice.
QResearch - Wellcome	OX79 Coronavirus Record Linkage Project - QResearch-ICNARC COVID-19 Collaboration	Link of QResearch, SystmOne and ICNARC CMP data to look at the association between prior medication and outcome for patients most severely affected by COVID-19 infections.

Intensive Care National Audit and Research Centre

Notes to the Accounts
For the year ended 31 December 2021
(continued)

Acronyms used in the Financial Statements

Study acronym - Funder	Name	Description of study
RECoVER - EC	Rapid European COVID-19/SARS-CoV-2 Emergency Research response (RECOVER)	The EU-funded RECoVER project constitutes a comprehensive research response against SARS-CoV-2, aiming to address patient and public health level interventions building upon expertise from the the FP7 PREPARE project and will undertake clinical studies in primary and hospital care as well as epidemiological and biological investigations and modelling to fill knowledge gaps on SARS-CoV-2 infectivity and transmission.
ECRAID-Base - EC	European Clinical Research Alliance on Infectious Diseases	A pan-European, single-access, sustainable clinical research network for infectious diseases, ECRAID is intended to reduce the impact of infectious diseases on individual and population health by generating rigorous evidence to improve the diagnosis, prevention and treatment of infections and to better respond to infectious disease threats. The network will function as the backbone of clinical research activities, providing an efficient infrastructure capable to perform all clinical trial aspects, from study design to scientific publication.
MOSAIC - NIHR HTA	Multicentre evaluation Of Sodium bicarbonate in Acute kidney Injury in Critical Care	Clinical trial to provide an evidence base for whether using sodium bicarbonate to treat critically ill people with acidosis and AKI improves survival and is cost-effective for the NHS.
Other acronyms		
CMP	Case Mix Programme	n/a
NCAA	National Cardiac Arrest Audit	n/a
INICUA	Irish National Intensive Care Unit Audit	n/a
NIHR	Research	n/a
HSDR	Research Programme	n/a
HTA	Health Technology Assessment Programme	n/a
JGHT	Joint Global Health Trials	n/a
EDCTP	European and Developing Countries Clinical Trials Partnership	n/a
EC	European Commission	n/a
APCC	Annual Participants Cost Contribution	n/a

Intensive Care National Audit and Research Centre

Notes to the Accounts For the year ended 31 December 2021 (continued)

APPENDICES

2020 Comparatives

Appendix 1

5 TOTAL EXPENDITURE

	Unrestricted					Restricted		Total	Total
	Audit	Promoting	Data Services	Support costs	Governance	Audit	Research grants	2020	2019
	£	£	£	£	£	£	£	£	£
Staff costs	709,630	54,587	163,761	163,761	-	90,075	662,727	1,844,541	1,660,514
Training	(502)	(39)	(116)	(116)	-	-	2,500	1,728	15,968
Recruitment	6,250	481	1,442	1,442	-	-	-	9,615	18,159
IT Development	-	-	-	-	-	-	-	-	(55,592)
Meetings - Audit	3,642	280	840	840	-	-	3,137	8,739	68,283
Board of Management & committees	-	-	-	-	55	-	-	55	-
Travel	3,091	238	713	713	-	-	5,223	9,978	51,286
Premises	197,483	15,191	45,573	45,573	-	-	-	303,820	228,144
Legal/audit fees	-	-	-	-	15,945	-	-	15,945	13,687
Communications	15,975	1,229	3,686	3,686	-	-	151	24,727	32,943
Publications/printing	2,478	191	572	572	-	-	1,484	5,296	1,104
Post and carriage	955	73	220	220	-	-	344	1,812	2,230
Bank charges	-	-	-	910	-	-	-	910	1,372
Depreciation	207,516	15,963	47,888	47,888	-	-	-	319,256	60,257
Research expenditure	-	-	(44,626)	-	-	-	575,334	530,708	282,766
Other costs	56,390	4,338	13,013	13,013	-	109,568	344,603	540,924	366,133
Allocation of support costs	212,973	16,383	49,148	(278,504)	-	-	-	-	-
	1,415,881	108,914	282,116	-	16,000	199,643	1,595,500	3,618,054	2,747,252

Allocation of support costs is the reallocated Management and Administration after deduction for Governance and on the basis of staff costs. Operating leases costs totalled £220,802 (£177,414 - 2019).

Appendix 2

6 GOVERNANCE

	Unrestricted	Restricted	2020	2019
	£	£	£	£
Board of Management & committees	55	-	55	6,946
Legal and HR	8,445	-	8,445	8,858
Financial	7,500	-	7,500	4,829
	16,000	-	16,000	20,633

Travel and meeting costs amounting to £55 (£6,946 - 2019) were reimbursed to 4 (9 - 2019) trustee members. Fees payable to the charity's auditors in respect of the audit and specialist advice were £7,500 (£4,590 - 2019).

Appendix 3

7 INCOME

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Incoming resources for charitable activities include:				
Audit Subscriptions deferred brought fwd	700,374	103,810	804,184	781,596
Audit Subscriptions received 2020	1,313,854	194,575	1,508,429	1,525,140
Less Audit Subscriptions deferred carried forward	(640,582)	(98,098)	(738,680)	(804,184)
Audit Subscriptions	1,373,645	200,287	1,573,932	1,502,552
COVID-19 income	646,168	150,418	796,586	-
Activities in promoting Audits	16,247	-	16,247	38,079
Research Grants	-	1,432,391	1,432,391	1,183,779
Other services	33,205	-	33,205	17,319
Incoming resources for charitable activities include:	2,069,265	1,783,096	3,852,361	2,741,729

Activities in promoting Audits include: training £0 - (£6,175 - 2019) software licensing £14,637 - (£23,605 - 2019), meeting, travel funding and speaker fees £6,600 - (£8,299 - 2019)

Intensive Care National Audit and Research Centre

Notes to the Accounts For the year ended 31 December 2021 (continued)

Appendix 4

12 DEBTORS

	Unrestricted	Restricted	2020	2019
	£	£	£	£
Trade debtors	1,372,280	-	1,372,280	345,759
Other debtors	-	-	-	30,607
Work in progress	-	-	-	-
Research projects	-	1,211,262	1,211,262	754,605
Prepayments	127,390	-	127,390	77,301
	1,499,670	1,211,262	2,710,932	1,208,272

Appendix 5

13 CREDITORS

			2020	2019
	£	£	£	£
Trade creditors	145,340	-	145,340	66,034
Other creditors	17,064	-	17,064	14,347
Accruals	72,845	1,221,293	1,294,138	1,084,270
Taxation & Social Security	226,035	-	226,035	108,734
Deferred income (note 14)	824,988	404,801	1,229,788	1,035,015
	1,286,270	1,626,094	2,912,364	2,308,400

Appendix 6

18 RESERVES

The movement in the reserves were as follows:

	At 1 Jan 2020	Income	Expenditure	Transfers	At 31 Dec 2020
	£	£	£	£	£
Restricted Funds					
Research Grants:					
CTU Infrastructure - NIHR		68,000	(68,000)		-
FEVER - NIHR HTA		28,858	(28,858)		-
65 - NIHR HTA	(2,436)	-	(16,393)		(18,829)
Risk II - NIHR HS&DR		22,880	(22,880)		-
COAST - JGHT		23,841	(75,807)	51,965	-
COAST Nutrition - EDCTP		65,639	(99,100)		(33,461)
RRAM - NIHR HTA	(1,140)	-	-		(1,140)
REMAP-CAP (PREPARE) - EC		205,659	(262,805)		(57,146)
Oxy-PICU - NIHR HTA		344,855	(364,835)		(19,980)
PICnIC - NIHR HTA		121,697	(138,351)		(16,654)
CAFE - NIHR HTA		33,368	(45,460)		(12,093)
FIRST -ABC - NIHR HTA		317,197	(317,197)		-
CIRCA - RC(UK)		14,923	(14,923)		-
PRESSURE - NIHR HTA		52,577	(52,577)		-
UK ROX - NIHR HTA		59,762	(59,762)		-
REMAP-CAP - NIHR		57,951	(57,951)		-
QResearch - Wellcome		62,421	(62,421)		-
Other		103,181	(81,872)		21,309
Total grants	(3,576)	1,582,809	(1,769,192)	51,965	(137,993)
Audit:					
National Cardiac Arrest Audit	21,716	200,287	(199,643)		22,360
Total Restricted Funds	18,140	1,783,096	(1,968,835)	51,965	(115,633)
Unrestricted Funds					
Development Fund (designated)	50,000	-	-	400,000	450,000
General Fund	602,393	2,069,265	(1,649,219)	(451,965)	570,474
	652,393	2,069,265	(1,649,219)	(51,965)	1,020,474
At the end of the year	670,534	3,852,361	(3,618,054)	-	904,841

Purposes of restricted funds

Resourced against awarded scientific research grants. At times income is received in advance of expenditure.

Some funding for research projects do not provide sufficient monies to cover all costs, including overheads, and result in a deficit being incurred.

When such deficits arise they will be balanced from general funds on completion of the project if the deficit is not corrected prior to completion.

Purpose of designated funds

The Development Fund has been increased by £400,000 in 2020 to provide sufficient resources for the ongoing development of the platform to collate and analyse national and comparative data for the audit of patient outcome for intensive care and high dependency care and the associated research therein. It will be expended over the next 2 years.

Accounts

Working together to improve care and outcomes

Intensive Care National Audit and Research Centre
Annual Report and Accounts | Year ended 31 December 2020

www.icnarc.org

About ICNARC

In the UK, each year, around 184,000¹ people are admitted to an adult general critical care unit.

At the Intensive Care National Audit and Research Centre (ICNARC), we work to ensure the best possible critical care by facilitating improvements in the structure, process, outcomes and experiences - for patients and for those who care for them.

We achieve this by developing and sharing information about the quality of critical care to those who finance, commission, manage, deliver and experience critical care (both within and outside the NHS) through our national clinical audit and through our national and international research.

Improving care and outcomes

At ICNARC, we believe that quality critical care has three main elements:



To find out more about ICNARC, please visit www.icnarc.org

¹ Overall number of admissions to adult general critical care units in UK, excluding admissions to adult specialist, paediatric or neonatal critical care units.

Contents

1	About ICNARC
3	Messages from the Chair and Director
4	Strategic report
5	COVID-19
6	Progress against priorities for 2020
8	Establishing quality through research
9	Research highlights - 2020
10	Our plans for research – 2021
11	Assessing quality through audit
12	Audit highlights – 2020
13	Our plans for audit – 2021
15	Promoting quality through sharing information
15	Sharing information highlights – 2020
17	Our plans for sharing information – 2021
18	Trustees Report
	Financial Review
	Governance, structure and management
	Statement of Trustees' responsibilities
	Independent auditors' report to the Trustees of the
	Intensive Care National Audit and Research Centre
	Financial statements
	Statement of Financial Activities
	Balance Sheet
	Statement of Cash Flows
	Notes to the Accounts

Message from the Chair

Despite careful, organisation-wide, business planning, the objectives within the 2020 Business Plan were all but abandoned in late January as ICNARC stepped up to play its role in the impending UK epidemic of COVID-19.

With creative vision and strong leadership, Kathy identified two important roles for ICNARC to support those planning, organising and delivering critical care for patients with COVID-19 – (1) monitoring and reporting epidemiology and outcomes and (2) managing research evaluating new and existing therapies in randomised clinical trials.

As Director, Kathy led a highly professional response – adapting rapidly to the new and changing roles for ICNARC. Within days, all aspects required had been actioned. The new roles translated into high workload and, following a rapid appraisal, ICNARC staff were redirected to support the COVID-19 response. At the same time, a working from home policy was implemented, ahead of the national lockdown on 23 March 2020.

Kathy worked indefatigably to lead and support colleagues to provide high-quality, timely and comprehensive analyses to provide the NHS with unrivalled information about the impact of COVID-19 on critical care and to help clinicians, both nationally and internationally, working together to evaluate therapies for COVID-19.

Rapid provision and wide dissemination of timely, transparent, responsible and responsive information and the secure sharing of critical care data to support further learning about COVID-19 were a credit to Kathy's leadership and to the commitment from all ICNARC staff. ICNARC more than delivered on the original vision intended by those involved in its establishment back in January 1994. The Trustees and I are extremely proud of all achieved and of the reputation of ICNARC which has grown immeasurably as a result.

Sue James | Chair

Message from the Director

I start this message by paying huge tribute to all our colleagues/friends working in critical care teams across the UK (and internationally). Their heroic response to, and dedicated care for, the unprecedented numbers of people becoming critically ill with COVID-19 (and for their loved ones), in such extreme conditions, was and continues to be humbling. Thank you.

As we reach the end of 2020, I am so very proud of ICNARC and the role it played this year in supporting critical care, nationally and internationally. ICNARC is its staff and every individual member of staff (including those who joined us during 2020 – in these strange circumstances of virtual working) played their part in our response. ICNARC stepped-up to meet the additional challenges of COVID-19 and met them with the speed needed, and dictated by, the ever-increasing numbers of patients becoming critically ill with COVID-19.

Leadership, at a senior level, was vital. I would like to acknowledge the key roles played by the Senior Management Team – David Harrison (Head Statistician), Paul Mouncey (Head of Research) and Tracey Harrison/Jane-Eve Straughton (Head of Operations) – in sharing in the leadership and delivery of the important work on COVID-19 from ICNARC.

It is a real credit to all ICNARC staff members that not only did we deliver on our activities around COVID-19 but business-as-usual continued with: ongoing improvements to our operational infrastructure/systems; successful awarding of new research grants; and targets met across our research studies and our national clinical audits.

Finally, I pay tribute to those who shared the original vision for ICNARC and to all those who helped it develop over the years into an agile organisation able to share important information so rapidly and so rigorously...

Kathy Rowan | Director

Strategic report

Charitable Objects

“...the advancement of education in the organisation and practice of critical care (in particular, through the promotion of audit and research into critical care and the publication of the useful results of such audit and research)...”.

*“...research is concerned with discovering the right thing to do;
audit with ensuring that it is done right...”*

Richard Smith, former Editor-in-Chief, British Medical Journal

We achieve our Charitable Objects by...

...establishing quality through research

Read more about the important role ICNARC played in identifying effective care for patients critically ill with COVID-19 (page 8)

...assessing quality through audit

Read more about the important role ICNARC played in monitoring care and outcomes for patients critically ill with COVID-19 (page 11)

...promoting quality through sharing information

Read more about how we rapidly analysed data and shared information, nationally and internationally, on patients critically ill with COVID-19 (page 14)



COVID-19

In late 2019, an outbreak of a novel zoonotic coronavirus infection (severe acute respiratory syndrome coronavirus 2) began to emerge in humans with its epicentre in Wuhan, China.

On 30 January 2020, the WHO indicated a Public Health Emergency of International Concern. On 11 February 2020, the WHO announced “COVID-19” as the name for this new disease and, on 11 March 2020, the WHO declared a COVID-19 pandemic. The first cases of COVID-19 were reported in the United Kingdom (UK) in late January 2020.

To help inform planning of critical care services, both centrally and locally, ICNARC was well placed to rapidly collate, analyse and report data, weekly, on patients critically ill with confirmed COVID-19 by virtue of its ongoing co-ordination of the Case Mix Programme, the national clinical audit for adult critical care covering England, Wales and Northern Ireland.

To help support evaluation of therapeutic interventions to combat the challenge of COVID-19, both nationally and internationally, ICNARC was well placed to manage and co-ordinate research on patients critically ill, or likely to become critically ill, with COVID-19 by virtue of its ongoing UK co-ordination of the global Randomised Embedded Multifactorial Adaptive Platform trial for Community Acquired Pneumonia (REMAP-CAP) redirected to COVID-19.

Responding to the global pandemic (UK epidemic), in the above two ways, was the major focus of ICNARC’s actual activities in 2020.

Progress **against** priorities **for 2020**

Three **key themes** underpin our priorities:

Work across all regions and nations of the UK and internationally

- *extending our reach will increase the impact of our activities*

Diversify to embrace new methods and areas

- *as care for the critically ill evolves, our activities will respond*

Inspire, and be inspired by, the critical care community and ensure that what we do is what they need

- *co-design and co-production will increase the value of our activities*

Work across all regions and nations of the UK and internationally

- Accelerated data submission on COVID-19 with daily/weekly/ad hoc reporting using the Case Mix Programme as the platform
- Maintained our national clinical audits (including in Ireland and pilot in Canada)
- Increased international working to facilitate UK co-ordination of the global trial REMAP-CAP for COVID-19
- Maintained our research portfolio (those studies not paused by funders)

Diversify to embrace new methods and areas

- Rapidly expanded and adapted REMAP-CAP for COVID-19
- Increased and expanded our data-linkage activities to ensure widest possible availability and use of critical care data on COVID-19

Inspire, and be inspired by, the critical care community and ensure that what we do is what they need

- Reported (daily/weekly/in response to rapid ad hoc requests) on critical care for COVID-19
- Adapted our regular, online, COVID-19 reporting, weekly, to support and respond to the needs of our NHS and critical care colleagues in planning, both centrally and locally
- Maintained and developed our internal and external, national and international collaborations

Five **important enablers** underpin our priorities:

Governance

- *good governance will underpin all we do*

People and culture

- *a high-performance culture and a stimulating, rewarding environment will attract/retain staff*

Communication

- *good communication with key audiences will increase our potential for impact*

Financial sustainability

- *good business and financial planning will underpin all we do*

Technology

- *transforming technology will make us more efficient and responsive*

Governance

- Continued to improve regulatory infrastructure, systems and processes

People and culture

- Effected rapid transition to home-working for all staff with regular monitoring
- Continued to update HR policies and procedures

Communication

- Effected virtual communication with staff with regular review
- Ensured widest possible communication of our information on COVID-19

Financial sustainability

- Continued to improve our financial systems to improve accountability
- Continued to improve our management of suppliers

Technology

- Continued to improve our IT infrastructure/systems

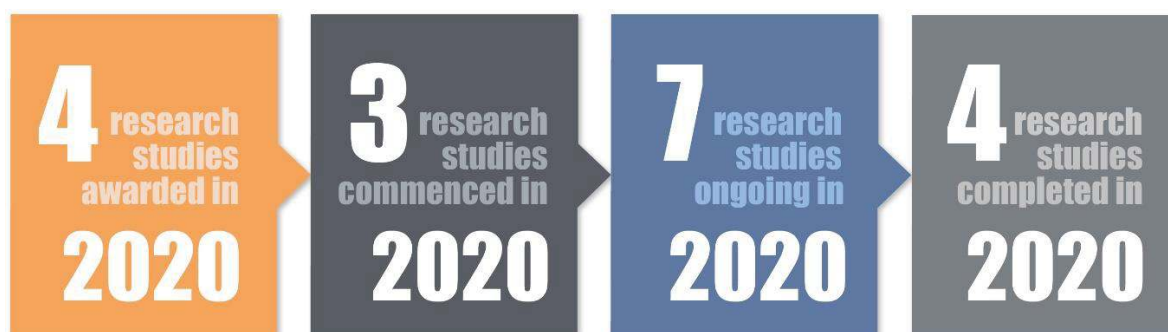
Establishing **quality through** research

Research at ICNARC is conducted within our Clinical Trials Unit (CTU), a fully registered unit by the UK Clinical Research Collaboration. Our small CTU conducts a broad portfolio of research in critical care, both experimental (randomised clinical trials) and observational studies, applying quantitative and qualitative methods. We evaluate the care, outcomes and experiences of the critically ill with a view to informing best care, outcomes and experiences for future patients.

“...the unit provided clear evidence of operational experience in the design and delivery of large-scale multicentre clinical trials...”

International Expert Panel, UK Clinical Research Collaboration

Research – 2020



Development of our research portfolio continued in adult and paediatric critical care.

Adult **critical care** research

Awarded	Commenced	Ongoing	Completed
• MOSAICC • T4P • UK-ROX	• Family Satisfaction • UK-ROX	• CIRCA • REMAP-CAP • TEAM	• 65 • PEPTIC • RRAM • SEISMIC

Paediatric **critical care** research

Awarded	Commenced	Ongoing	Completed
• PRESSURE	• PRESSURE	• COAST • COAST-Nutrition • DEPICT • Oxy-PICU	

REMAP-CAP for COVID-19

- Randomised, Embedded, Multifactorial, Adaptive Platform (REMAP) trial in COVID-19
- Adapted from REMAP trial in community-acquired pneumonia (REMAP-CAP) – designed to adapt in the event of a pandemic
- Global trial recruiting across four continents in 21 countries
- Expanded to 143 UK sites (46% of 312 participating sites globally)
- Recruited 4417 patients with COVID-19 in UK (70% of 6361 recruited globally)
- Innovative design evaluating multiple interventions simultaneously
- Built on a Bayesian framework
- Initially funded through a European Union FP7 grant as part of a wider European consortium – Platform for European Preparedness Against Re-emerging Epidemics (PREPARE)
- Subsequently funded by the UK National Institute for Health Research (NIHR) and through a European Union Horizon 2020 grant as part of a wider European consortium – Rapid European COVID-19 Emergency Response (RECOVER)

Steroids – hydrocortisone

- Immune system-induced inflammation damages lungs in COVID-19
- Steroids are used to treat inflammation in conditions such as acute respiratory distress syndrome
- REMAP-CAP/COVID evaluated whether steroids (hydrocortisone – either as a fixed-dose or as a dose once shock develops) might reduce this inflammation in COVID-19
- 403 patients were recruited for this
- Both hydrocortisone as a fixed-dose (93% probability) and as a dose once shock develops (80% probability) proved beneficial when compared with no hydrocortisone
- Published in the Journal of the American Medical Association

Interleukin 6 receptor antagonists

- Interleukin 6 (IL-6) is released in response to COVID-19 and stimulates inflammation
- Evaluated tocilizumab and sarilumab, monoclonal antibodies that inhibit IL-6 receptors, used to treat inflammation in conditions, such as rheumatoid arthritis
- REMAP-CAP/COVID evaluated whether IL-6 receptor antagonists (tocilizumab or sarilumab) might reduce inflammation in COVID-19
- 803 patients were recruited for this
- Both tocilizumab (99.9% probability) and sarilumab (99.5% probability) were superior when compared to no IL-6 receptor antagonist
- Published in the New England Journal of Medicine

Our plans for research – 2021

- We will continue to support evaluation of therapeutic interventions to combat the challenge of COVID-19, both nationally and internationally, through ongoing UK co-ordination of the global Randomised Embedded Multifactorial Adaptive Platform trial for Community Acquired Pneumonia (REMAP-CAP) redirected to COVID-19.
- We will work with our research sites and funders to effectively re-start our research studies paused due to the prioritisation of COVID-19 studies.
- We will continue to partner with patients, carers and the public in the design and management of our research studies.
- We will continue to increase the efficiency of our research studies, including maximising the use of routinely collected data.
- We will continue to lead and collaborate on national and international research studies into adult and paediatric emergency and critical care.
- We will continue to develop the paused family satisfaction audit.
- We will continue to aim for the highest level of impact from our research studies.
- We will continue to support and provide working opportunities for clinical and non-clinical associates and invest in our/others' research studies and researchers through academic collaboration and citizenship.
- We will further develop our Clinical Trials Unit processes and procedures.

To find out more about ICNARC's research, please visit:

www.icnarc.org/our-research/about

Assessing **quality** through audit

Audit at ICNARC is conducted within our National Audit Programme. Through specification, management and analysis of accurate clinical audit data and from applying accurate risk prediction, we support health care providers to benchmark their care and outcomes with other providers to prompt quality improvement.

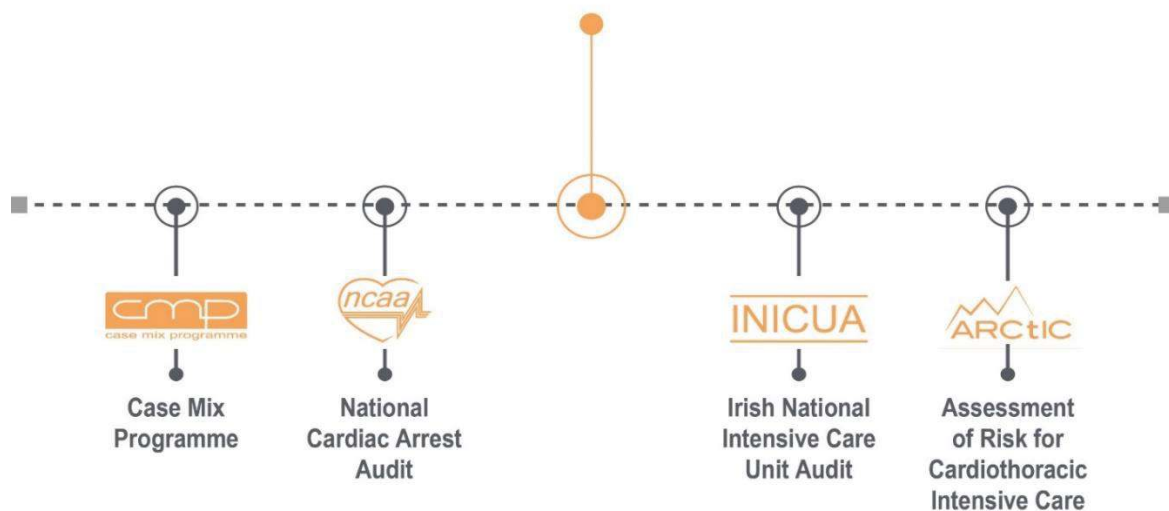
“...without clinical audit, we don't know how we are doing...”

Professor Sir Nick Black, ex-Trustee, ICNARC

National Audit Programme

Our National Audit Programme currently encompasses four national clinical audits, with three operating within the NHS and registered on the NHS Quality Accounts.

Our National Audit Programme



Launched in 1994 (the foundation for ICNARC), the **Case Mix Programme** is the national clinical audit of patient outcomes from adult critical care – covering adult, general critical care units (combined intensive/high dependency care units) within and outside the NHS in England, Wales and Northern Ireland.

Launched in 2009 in collaboration with the Resuscitation Council (UK), the **National Cardiac Arrest Audit** is the national clinical audit of patient outcomes following in-hospital cardiac arrest in the UK.

Launched in 2010 in collaboration with the National Office of Clinical Audit in Ireland, the **Irish National Intensive Care Unit Audit** is the national clinical audit of patient outcomes from adult critical care units in the Republic of Ireland.

Launched in 2014 in collaboration with the Association for Cardiothoracic Anaesthesia and Critical Care, the **Assessment of Risk in Cardiothoracic Intensive Care** is the national clinical audit of patient outcomes from adult cardiothoracic critical care units in the UK.

Audit highlights – 2020

Case Mix Programme



- 286 NHS/non-NHS adult critical care units participating
- All units rapidly transitioned to Platform X (new audit platform) to facilitate daily submission of data on patients critically ill with confirmed COVID-19
- 23 additional critical care surge areas set up to facilitate daily submission of data
- Data on over 21,000 patients with COVID-19 pooled and reported on by end-December 2020
- COVID-19 numbers in critical care reported daily to senior colleagues in NHS England from early March to end-December 2020
- COVID-19 case mix and outcomes reported weekly, online, from early March to end-December 2020
- Ad hoc/routine reporting to senior colleagues in England, Wales and Northern Ireland
- Descriptive and risk-adjusted reporting to units and networks – latter based on newly developed COVID-19 risk model
- Case Mix Programme COVID-19 data linked to other data sources to ensure widest possible availability and use of critical care data on COVID-19
- Business-as-usual data submission, validation and reporting on all critical care admissions occurred in parallel with COVID-19 activities with over 750 new-format Quarterly Quality Reports sent to participating adult critical care units

National Cardiac Arrest Audit



- Continuing successful partnership with the Resuscitation Council (UK)
- 196 hospitals now participating
- Requirements gathering and project planning for transition to Platform X ongoing

Irish National Intensive Care Unit Audit (INICUA)



- Successful partnership with the National Office of Clinical Audit in Ireland continued and extended for a further two years – 26 adult critical care units now participating
- Comparative reports, at national and regional levels, integrated into INICUA Report

Assessment of Risk in Cardiothoracic Intensive Care (ARctIC)



- ARctIC continued – embedded within the Case Mix Programme (with specialist units often re-deployed to meet capacity burden of COVID-19)
- 25 adult cardiothoracic critical care units now participating

Our plans for **audit – 2021**

- We will continue to support our NHS and critical care colleagues in planning, both centrally and locally, through continued reporting on patients critically ill with confirmed COVID-19.
- We will continue to maintain and increase coverage of our national clinical audits and, where appropriate, continue to develop and extend our audit services.
- We will continue, to develop our collaborations with the Resuscitation Council UK, the National Office of Clinical Audit in Ireland and the Association for Cardiothoracic Anaesthesia and Critical Care.
- We will continue our audit pilot in Canada.
- We will continue to develop and upgrade Platform X further for the Case Mix Programme and the Assessment of Risk in Cardiothoracic Intensive Care.
- We will develop Platform X capability for the National Cardiac Arrest Audit (NCAA) and transition participating hospitals.
- We will deliver the Version 4.0 dataset to go live on Platform X for units participating in the Case Mix Programme and in the Assessment of Risk in Cardiothoracic Intensive Care.
- We will develop Platform X capability for the Irish National Intensive Care Unit Audit to deliver the Version 4.0 dataset.

To find out more about ICNARC's audit, please visit:
www.icnarc.org/our-audit/about

Promoting **quality through** sharing information

We share information – results from our national clinical audits and from our research studies – through local, regional and national reporting (audit) and through peer-reviewed scientific and other publications (research). We enhance our dissemination activities for our audit and research information through digital media and through presentations at local, regional, national and international meetings/conferences – both at our own and others' events.

We endeavour to ensure that relevant information reaches those experiencing, delivering, managing, commissioning and financing critical care in the UK. We believe that critical care should be based on rigorous, scientific evidence.

In 2020, our focus was on COVID-19...

Sharing information highlights – 2020

To help inform planning of critical care services, both centrally and locally, ICNARC, was well placed to rapidly collate, analyse and report data on patients critically ill with confirmed COVID-19. Commencing in March 2020, reports on patients critically ill with confirmed COVID-19 were sent daily to senior colleagues within the NHS and weekly reports describing epidemiology and outcomes were disseminated widely, both directly to relevant individuals and indirectly, online, via the ICNARC website. Information generated by Meltwater, a global media monitoring company, indicated that – at the height of the first “wave” of the UK epidemic – the potential reach of ICNARC’s weekly reports on patients critically ill with confirmed COVID-19 was 4.6 billion (of a 2020 total world population of 7.8 billion). Potential reach being an estimation of the number of different people potentially exposed to the media article reporting on data from the ICNARC COVID-19 report.

Potential Reach



In addition to routine daily and weekly reporting, rapid ad hoc reports were prepared in response to specific requests from policymakers involved in planning of critical care services. Descriptive and risk-adjusted reports were disseminated, directly, to individual critical care units and networks. Important scientific information was also shared by ICNARC in preprints and in peer-reviewed scientific publications.

To help support evaluation of therapeutic interventions to combat the challenge of COVID-19, both nationally and internationally, ICNARC was well placed to manage and co-ordinate research on patients critically ill, or likely to become critically ill, with COVID-19. Important information on the effectiveness of new or existing therapies, generated from the global REMAP-CAP trial (redirected to COVID-19), were shared in peer-reviewed scientific publications.

COVID-19 outputs



Other (non-COVID-19) sharing of important information from our Research and Audit activities also continued throughout 2020. With respect to research, publications, from studies on our broad portfolio of research were accepted for publication in the scientific, peer-reviewed literature. With respect to audit, critical care units (including networks of units) and hospitals participating in our national clinical audits continued to receive their quarterly quality reports. Five dataset workshops were held.

Other (non-COVID-19) outputs



Digital communications

Twitter – our followers more than doubled to 7690 in 2020 (from 3,020 in 2019) with 93 ICNARC Tweets generating 1,523,500 impressions.

**Our plans for sharing
information – 2021**

- We will continue to build on our strong reputation as a leading authority in critical care – both for audit and for research – by continuing to share our expertise and information.
- We will continue to develop our technology to enhance delivery of our information services.
- We will work to continue to enhance our collaborations and partnerships, facilitating conversations with new individuals and groups, and supporting national and international initiatives.
- We will continue to deliver on our digital commitments utilising the appropriate technology to enhance the organisation and delivery of our information.
- We will continue to include our staff, our Board of Management (Trustees) and our many stakeholders in the development of our current activities and strategic direction.

Trustees Report

Financial review

The Board of Management (Trustees) has adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities (FRS 102) in preparing ICNARC's financial statements.

- **Income**

ICNARC is funded by our subscription-based national clinical audits and by successful awarding of research grants.

For the year ended 31 December 2020, ICNARC generated total income of £3,852,361, An increase of 41% on 2019.

Income includes £2,236,346 from audit subscriptions/activities, £1,582,809 from research grants and £33,205 from other data services.

Primary sources of income are subscriptions from participants, primarily NHS Trusts, participating in our national clinical audits and from research grants awarded by government and other funding bodies to conduct our research studies. In 2020, we also received income related to auditing, reporting and analyses to inform and support the COVID-19 pandemic.

- **Expenditure**

Total expenditure in 2020 is £3,618,054, an increase of 32% on 2019.

- **Cash**

At the end of the financial year, total cash is £1,205,133. This is a decrease of 16% on 2019 and is attributed to the timing of grant agreements and receipts.

- **Funds Carried Forward**

Funds carried forward at the end of the financial year are £904,842. This is an increase of 35% against the funds carried forward at the end of 2019.

Going concern

ICNARC is well-placed to manage the business risks we face. This position is supported by a strong cash flow and proven ability to win new research grants.

We recognise the need to build our reserves to enable investment in improving our technology and security and to manage the impact of unplanned events.

The Board of Management (Trustees) has a reasonable expectation that ICNARC has sufficient resources and control mechanisms to continue operating for the foreseeable future and believes that there are no material uncertainties that call into doubt the ability of ICNARC to continue as a going-concern.

The financial impact of the COVID-19 pandemic on income has been reviewed and the projected cash flow, for the 24 months to December 2022, confirms that ICNARC has sufficient income to meet expenditure for the immediate and longer-term future. There has been no need to access ICNARC's reserves during the pandemic period.

Remuneration

The salaries of ICNARC staff are periodically benchmarked against similar roles within organisations that engage in similar activities. ICNARC aims to set salaries as close to the median as possible in order to attract highly-qualified staff. All roles are evaluated against agreed organisational criteria that determine the grade and salary for the role.

Key risks and uncertainties

The Board of Management (Trustees) has identified and reviewed the major risks to which ICNARC is exposed and established systems and procedures to manage those risks. This involves identifying potential risks and then assessing the likelihood of their occurrence and impact.

Where systems are already in place to mitigate these risks, schedules for regular monitoring and review have been adopted. Where systems are not already in place, deadlines have been set for their development by staff for approval by the Board of Management (Trustees).

Day-to-day management of the risks is delegated to the Director along with other members of the Senior Management Team (SMT) and these risks are reviewed regularly during the usual course of business.

The Board of Management (Trustees) considers the following to be the key risks on which ICNARC needs to focus:

- **Insufficient financial resources**

Risk: Significant deterioration in economic climate and public sector funding pressures resulting in reduction in income – UK and EU.

Mitigation: We continue to plan our budget to ensure that we obtain at least full cost-recovery, and we aim to maintain sufficient reserves to cover short-term income downturns and support future investment. We achieve this by focusing on diversifying our income to have a mixed portfolio of funders, balanced with efficiency savings which are underpinned by robust financial management.

- **Knowledge and skills**

Risk: Attracting and retaining staff with management, scientific and information technology expertise as these are strategically important in ensuring that ICNARC remains a leading organisation in emergency and critical care audit and research.

Mitigation: We manage this risk through a programme of mentoring and supporting key management, scientific and information technology staff, developing skills/expertise and reviewing our employment package for all staff.

- **Technology and data security**

Risk: Our technology underpins and powers our data upload, processing and reporting for our national clinical audits and for our research studies. The ability to keep pace with, and update, our technology and to ensure that we adopt the necessary and appropriate security requirements, presents an ongoing challenge as we strive to embrace new and more efficient, digital technologies.

Mitigation: We have increased our investment in Technology and Information Governance expertise and continue to maintain our Section 251, DSP Toolkit and Cyber Essentials compliance. We conduct regular penetration tests and are working closely with our managed services and our customers to ensure that we are adopting the best systems and processes to mitigate technology and data security risks.

- **COVID-19 pandemic**

Risk: The ongoing global pandemic/UK epidemic has the potential to impact income and expenditure.

Mitigation: While non-COVID-19 research studies were temporarily paused in 2020, ICNARC's key role in analysing and reporting data during the pandemic has ensured sufficient income levels have been maintained to cover expenditure. We are also further diversifying our income streams through developing our engagement with key international projects and expanding data linkages to new and established data havens.

Reserves

The Board of Management (Trustees) has a policy whereby unrestricted funds, not committed or invested in tangible fixed assets (the free reserve), held by the organisation should be between 25% and 50% of the annual resource expended in the General Fund.

At this level, the Board of Management (Trustees) feels that, in the event of a significant drop in funding due to any external/internal event(s) or fraudulent activity, ICNARC would still be able to continue current activities until new funding was secured. In 2020, the annual surplus of £234,308 allowed us to continue to make critical investments in our IT platform whilst also maintaining sufficient reserves to fall within our free reserve target.

The General Fund, totalling £570,474 at the end of 2020, is equivalent to 35% of the annual resource expended in the General Fund during the year. This is after increasing the designated Development Fund by £400,000 during the year. In June 2020, the Board of Management (Trustees) reviewed the Reserves Policy to ensure that it was fit-for-purpose. The Board of Management (Trustees) has reviewed the level of reserves and concluded that the level of reserves is appropriate.

The budget for 2021 financial year indicates a small surplus which, if achieved, will be added to the General Reserve and remain within the Board's policy target.

Fundraising

ICNARC does not raise funds from the public and no fundraising activities have been undertaken either by ICNARC or by other fundraisers on behalf of ICNARC.

Auditors

MHA MacIntyre Hudson is deemed to be re-appointed under section 487(2) of Companies Act 2006.

Status

The Company is a Registered Charity (1039417) and is exempt from income and corporation taxes under S466 Corporation Tax Act 2010 (CTA 2010).

Special exemptions

This Report of the Directors and Board of Management (Trustees) has been prepared in accordance with the special provisions under Part 15 of the Companies Act 2006 relating to small companies.

Governance, structure and management

The Intensive Care National Audit and Research Centre (ICNARC) is a Company Limited by Guarantee incorporated in England on 8 July 1994 and governed by its Memorandum and Articles of Association.

ICNARC's Articles of Association provide for a limitation of member liability to £1. ICNARC is a Registered Charity in England and Wales.

Registered Name of Company:

Intensive Care National Audit and Research Centre

Company Number: 02946727

Registered Charity Number: 1039417

Registered Office: Napier House,
24 High Holborn,
London WC1V 6AZ

Our Trustees

The Trustees form the Board of Management and are responsible for the governance and strategy of ICNARC. The Board of Management is made up of eleven Trustees, comprising a mix of health care and other professionals. The Board of Management (Trustees) has full legal responsibility for the actions of ICNARC. Trustees are appointed for a renewable term of three years and are the Directors of the Company for the purposes of the Companies Act 2006.

The Board of Management (Trustees) meets four to five times per year and delegates the day-to-day responsibility for running ICNARC to the Director, along with other members of the Senior Management Team (SMT). In 2018, an Audit & Risk Committee was established to assist the Board of Management (Trustees) in its duty to supervise the broad direction of ICNARC's financial affairs and to ensure compliance with Company Law and Charity Commission best practice. The Board of Management (Trustees) acts as advisors to staff on business, health care and other issues and keeps the organisation up-to-date with developments within health care and other relevant fields. All Trustees give their time freely and no Trustee remuneration was paid in 2020.

We were pleased to appoint one new Trustees in October 2020, Ms Tracey Harrison who brings with her extensive business and financial experience and expertise.

The Trustees serving during 2020 and into 2021 are:

Chair: Ms Susan James

Trustees: Dr Simon Baudouin
Dr Tim Gould
Dr Lisa Hinton
Mr Paul Maddox (Treasurer)
Prof David Menon
Ms Carolyn Seet
Dr Gareth Sellors
Dr J Robert Sneyd (resigned 30 Jan)
Ms Susan James
Prof Jan van der Meulen
Prof Ruth Endacott
Ms Tracey Harrison (from 1 Oct)

Trustee vacancies are advertised, as necessary, and ICNARC may also approach individuals thought to have the appropriate skills and experience. New Trustees spend time with members of the SMT and other staff, as part of their induction, to learn more about the organisation and to understand how they can add value through their skills and experience. Trustees are also encouraged to take part in training opportunities, are invited to attend the Annual Meetings for our national clinical audits and, where relevant, represent ICNARC on external advisory groups.

On appointment, each Trustee completes a Declaration of Interests form which is held in a Register of Interests and updated annually. All conflicts are actively managed through early identification of potential areas of conflict and actions taken to manage these, where relevant. There were no related party transactions in the 2020 financial year.

Public Benefit

In shaping the objectives and activities for each year, the Board of Management (Trustees) considers the guidance of the Charity Commission on public benefit, including the guidance 'Public Benefit: Running a Charity'. The nature of ICNARC's public benefit is detailed on pages 4-16 of this report.

Senior Management Team

The Director and other members of the SMT are responsible for the day-to-day running of ICNARC under authority delegated to them by the Board of Management (Trustees) and are collectively responsible for the management and operations of ICNARC.

The SMT is responsible for implementing the strategy and policies, agreed with the Board of Management (Trustees), and operate on a three-year, rolling review. The SMT proposes an annual Business Plan and operating budget, for approval by the Board of Management (Trustees) and monitors financial performance and organisational risk, accordingly.

Remuneration for SMT members is reviewed by Trustees and benchmarked to similar roles and organisations.

The SMT members serving during 2020 and into 2021 are:

Prof Kathryn Rowan	Director
Prof David Harrison	Head Statistician
Mr Paul Mouncey	Head of Research
Ms Margaret Duffy	Head of Operations and Resources (resigned July 2020)
Ms Tracey Harrison	Interim Head of Operations (appointed April 2020 for six months)
Ms Jane-Eve Straughton	Head of Operations (appointed August 2020, resigned February 2021)
Mr Ian Chivers	Interim Head of Operations (appointed February 2021 for six months)

Our staff

During 2020, ICNARC had an average paid workforce of 40 staff, located in our central London Office although during the pandemic largely working remotely from home.

ICNARC is an Equal Opportunities employer. We promote equality and diversity by:

- selecting for employment, promotion, training or any other benefit, on the basis of aptitude and ability;
- not tolerating any form of intimidation, bullying or harassment;
- recognising and valuing individual differences and contributions;
- providing a work environment that promotes dignity and respect to all; and
- reviewing regularly employment policies, practices and procedures to ensure fairness.

Auditors/Bankers

Auditors	MHA MacIntyre Hudson 2 London Wall Place London EC2Y 5AU
Bankers	Unity Trust Bank plc 9 Brindley Place Birmingham B1 2BR

Statement of Trustees' responsibilities

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also Directors of the Intensive Care National Audit and Research Centre for the purposes of Company Law) are responsible for preparing the Report of the Directors and Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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 Charitable Company and of the incoming resources and application of the resources, including the income and expenditure, of the Charitable Company 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 Charities Statement of Recommended Practice SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose, with reasonable accuracy at any time, the financial position of the Charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and, hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the Charitable Company's auditor is unaware; and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

In approving the Trustees' Annual Report and Accounts in our capacity as Company Directors.

This report of the Trustees has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

Signed on behalf of the Board

Susan James
Chair



Date:

15 July 2021

Telephone: 020 7831 6878
Email: icnarc@icnarc.org
Website: www.icnarc.org

Independent Auditors' report to the Trustees of the Intensive Care National Audit and Research Centre

Opinion

We have audited the financial statements of Intensive Care National Audit and Research Centre (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, 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 charitable company's affairs as at 31 December 2020, and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006.

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 Auditor's Responsibilities for the audit of the financial statements section of our report.

We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's 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.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report (incorporating the Directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement included in the Trustees' Annual Report, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are 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 Trustees determine 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 Trustees are responsible for assessing the charitable company'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 Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 auditor's 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management about any instances of non-compliance with laws and regulations;
- Reviewing the control systems in place and testing the effectiveness of the controls;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

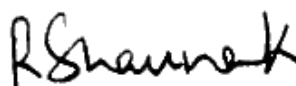
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of this report

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Rakesh Shaunak FCA (Senior Statutory Auditor)
For and behalf of MHA MacIntyre Hudson
Chartered Accountants and Statutory Auditors
6th Floor, 2 London Wall Place
London, EC2Y 5AU



20 July 2021

Date:

Statement of Financial Activities

(Incorporating an Income and Expenditure account)
For the year ended 31 December 2020

	Notes	Unrestricted Funds		Restricted	2020	2019
		General	Development Fund			
		£	£	£	£	£
Income from:						
Charitable activities						
Participants' Cost Contribution (Audits)	7	2,019,813	-	200,287	2,220,100	1,502,552
Activities in promoting the Audits	7	16,247	-	-	16,247	38,079
Other services	7	33,205	-	-	33,205	17,319
Research Grants	2	-	-	1,582,809	1,582,809	1,183,779
Total		2,069,265	-	1,783,096	3,852,361	2,741,729
Expenditure on:						
Charitable activities						
Participants' Cost Contributions (Audits)	5	1,649,219	-	199,643	1,848,862	1,559,898
Research	3	-	-	1,769,192	1,769,192	1,187,355
Total	5	1,649,219	-	1,968,835	3,618,054	2,747,253
Net income/(expenditure)		420,046	-	(185,738)	234,307	(5,524)
Transfers between funds						
	18	(451,965)	400,000	51,965	-	-
Net movement in funds		(31,920)	400,000	(133,773)	234,307	(5,524)
Total funds brought forward		602,393	50,000	18,140	670,534	676,058
Total funds carried forward	18	570,474	450,000	(115,633)	904,841	670,534

All ICNARC's operations are classified as continuing.

ICNARC had no recognised gains or losses other than those included in the movement in funds for the year.

A statement on the movement on reserves appears as Note 16 to the financial statements.

The Notes on pages 29 to 41 form part of these accounts.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Balance Sheet

For the year ended 31 December 2020

	Notes	Unrestricted £	Restricted £	2020 £	2019 £
FIXED ASSETS					
Tangible assets	11	26,141	-	26,141	86,608
INTANGIBLE ASSETS					
	11a	-	-	-	241,597
CURRENT ASSETS					
Debtors					
	12	1,499,670	1,211,262	2,710,932	1,208,272
Cash at bank and in hand		525,428	173,531	698,960	196
Cash deposit		380,505	125,668	506,173	1,442,261
		<u>2,405,604</u>	<u>1,510,461</u>	<u>3,916,064</u>	<u>2,650,729</u>
Creditors					
Amounts falling due within one year					
Receipts in advance		824,988	404,801	1,229,788	1,035,015
Other payables		461,283	1,221,293	1,682,576	1,273,385
	13	<u>1,286,270</u>	<u>1,626,094</u>	<u>2,912,364</u>	<u>2,308,400</u>
Net current assets		<u>1,119,333</u>	<u>(115,633)</u>	<u>1,003,700</u>	<u>670,534</u>
Creditors: Amounts falling due in grea	14	75,000	-	75,000	-
Provisions for Liabilities	15	50,000	-	50,000	-
NET ASSETS					
		<u>1,020,475</u>	<u>(115,633)</u>	<u>904,842</u>	<u>670,534</u>
Represented by:					
Unrestricted Funds					
General Fund	18	570,474			602,393
Development Fund	18	450,000			50,000
				<u>1,020,474</u>	<u>652,393</u>
Restricted Fund	18		<u>(115,633)</u>	<u>(115,633)</u>	<u>18,140</u>
				<u>904,842</u>	<u>670,534</u>

Susan James, Chair



Formally approved by the Board of Management (Trustees) on 15 July 2021

The Notes on pages 29 to 41 form part of these accounts.

Company Registration Number: 02946727

Statement of Cash Flows

For the year ended 31 December 2020

	2020	2019
Cash used in operating activities		
(Increase)/Decrease in debtors	(1,502,660)	59,130
Increase/(Decrease) in creditors	728,964	(9,268)
Depreciation charges	319,256	60,257
Surplus/(Deficit) less interest income	234,307	(5,524)
Net cash used in operating activities	(220,132)	104,595
Cash flow from investing activities		
Interest income	-	-
Purchase of tangible fixed assets	(17,193)	(182,654)
Net cash provided by investing activities	(17,193)	(182,654)
Cash flow from financing activities	-	-
Increase (decrease) in cash and cash equivalents in the year	(237,325)	(78,059)
Cash and cash equivalents at the beginning of the year	1,442,458	1,520,517
Cash and cash equivalents at end year	1,205,133	1,442,458

ANALYSIS OF CASH AND CASH EQUIVALENTS

	2020	2019
	£	£
Cash in hand	1,205,133	1,442,458
	1,205,133	1,442,458

ANALYSIS OF CHANGES IN NET DEBT

	At 1 January 2020	Cash flows	At 31 December 2020
	£	£	£
Cash at bank and in hand	1,442,458	(237,325)	1,205,133
	1,442,458	(237,325)	1,205,133

Notes to the Accounts

For the year ended 31 December 2020

Intensive Care National Audit and Research Centre (ICNARC) is a private company limited by guarantee registered in England and Wales and an incorporated charity registered with the Charity Commission. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given on Page 20. The nature of the charity's operations and principal activities are detailed on pages 4-17. The charity is a public benefit entity as defined by FRS 102. The company registration is 2946727.

1 ACCOUNTING POLICIES

(a) The accounts have been prepared under the historical cost convention in accordance with the Companies Act 2006 and follow the recommendations in Accounting and Reporting by charities: Statement of Recommended Practices (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

(b) The financial statements are prepared on a going concern basis. The Board of Management (Trustees) have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern. The financial impact of the COVID-19 pandemic on income has been reviewed and the projected cash flow, for the 24 months to December 2022, confirms that ICNARC has sufficient income to meet expenditure for the immediate and for the longer-term future. There has been no need to access ICNARC's reserves during this period. The accounts are prepared in sterling, which is the functional and presentational currency of the charity, rounded to the nearest £1.

(c) Interest is accounted for when receivable.

(d) Research Grant income is recognised when the Charity has entitlement to the funds and any performance conditions have been met. Any advance income over expenditure is held on the Statement of Financial Position as deferred income.

(e) The Annual Participants Cost Contributions (APCC) is invoiced on the anniversary date of joining. Any proportion of a current year income relating to the following year is treated as deferred income.

(f) The NCAA participants income is invoiced on the anniversary date of joining. Any proportion of current year income relating to the following years is treated as deferred income.

(g) Resources expended are recognised in the period in which they occur. Resources expended include attributable VAT which cannot be recovered.

(h) Resources expended are allocated to specific activity where the costs relate directly to that activity. The cost of the overall direction and administration, comprising of salary and overhead costs are apportioned on an estimate of staff time and resources used to support those activities.

(i) All fixed assets are initially recorded at cost and capitalised if costs exceed £1,000.

(j) Depreciation is provided at the following annual rates to write off the cost of each asset on a straight-line basis over its estimated life. Rates currently used on cost are:

Office fabrication	20%
Computer equipment	33%
Office equipment	33%
Office furniture	20%

(k) IT development is capitalised as an intangible asset where there are expected to be economic benefits flowing to the charity from the asset and the amount can be reliably measured. However, when changing requirements indicate significant revisions and improvements are required, the asset will be written down to reflect this. When a decision is taken to capitalise software development the rate of amortisation will be matched to the anticipated useful life.

(l) Unrestricted funds are subscriptions and other incoming resources receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Notes to the Accounts

For the year ended 31 December 2020
Continued

(m) Designated Funds are unrestricted funds earmarked by the Board of Management for a particular purpose (i.e. Development Fund).

(n) Restricted Funds are to be used for the specific purposes as laid down by the provider. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

(o) The charity operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the charity. The annual contribution payable is charged to the income and expenditure account.

(p) Termination payments – Termination benefits, including redundancy costs, are recognized when the Charity has the obligation to pay the benefits and the can be reliably measured.

(q) Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged in the income and expenditure account on a straight-line basis over the period of the lease.

(r) The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 12. Prepayments and research project grant receivables are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments and are measured at amortised cost as detailed in Note 15. Taxation and social security are not included in the financial instruments' disclosure. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

(s) The following judgments (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

- The assessment of Useful Economic Life of Tangible and Intangible Fixed Assets.
- The allocation of managing and support costs to specific activity.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- Changes to ICNARC's plans to invest significantly in the further development of its IT platform and infrastructure resulting in the write down of intangible assets and the designation of funds to support the further development required. Investment in client-facing tools continues to provide enhanced functionality and continued stability as the number of users increases.
- As the severity of the COVID-19 pandemic eases in the UK and the associated demands and workload of ICNARC eases, ICNARC will transition back to focusses on paused research projects as well as developing other services and increasing its national and international profile and reputation.

(t) There are no material uncertainties and there is a strong pipeline of activity.

Notes to the Accounts

For the year ended 31 December 2020
(continued)

2 RESEARCH GRANTS

	Unrestricted funds		Restricted	Total	Total
	General	Development		2020	2019
Grants:					
CTU Infrastructure - NIHR	-	-	68,000	68,000	62,892
FEVER - NIHR HTA	-	-	28,858	28,858	-
65 - NIHR HTA	-	-	-	-	294,302
Risk II - NIHR HTA	-	-	22,880	22,880	-
COAST - JGHT	-	-	23,841	23,841	121,443
COAST Nutrition - EDCTP	-	-	65,639	65,639	118,058
RRAM - NIHR HTA	-	-	-	-	58,760
REMAP-CAP (PREPARE) - EC	-	-	205,659	205,659	50,120
Oxy-PICU - NIHR HTA	-	-	344,855	344,855	47,439
PICnIC - NIHR HTA	-	-	121,697	121,697	25,352
CAFE - NIHR HTA	-	-	33,368	33,368	54,544
FIRST -ABC - NIHR HTA	-	-	317,197	317,197	268,791
CIRCA - RC(UK)	-	-	14,923	14,923	7,715
PRESSURE			52,577	52,577	-
UK ROX			59,762	59,762	-
REMAP-CAP(Convollescent Plasma)			57,951	57,951	-
GP Q Research -Welcome & Nuffield			62,421	62,421	-
Other	-	-	103,181	103,181	74,363
	-	-	1,582,809	1,582,809	1,183,779

All research income in 2019, £1,183,779, was restricted.

3 RESTRICTED RESOURCES EXPENDITURE - RESEARCH

			2020	2019
	Start date	Grant value	£	£
CTU Infrastructure - NIHR	09/01/2013	£800,636	68,000	62,892
FEVER - NIHR HTA	11/01/2016	£516,030	28,858	-
65 - NIHR HTA	03/01/2016	£1,071,497	16,393	296,738
Risk II - NIHR HTA	08/01/2016	£261,240	22,880	-
COAST - JGHT	10/01/2016	£278,636	75,807	121,443
COAST Nutrition - EDCTP	05/01/2018	£800,636	99,100	118,058
RRAM - NIHR HTA	04/01/2018	£519,652	-	59,900
REMAP-CAP (PREPARE) - EC	01/01/2018	£284,772	262,805	50,120
Oxy-PICU - NIHR HTA	08/01/2019	£1,569,780	364,835	47,439
PICnIC - NIHR HTA	11/01/2019	£519,652	138,351	25,352
CAFE - NIHR HTA	02/01/2019	£298,562	45,460	54,544
FIRST -ABC - NIHR HTA	02/01/2019	£1,499,843	317,197	268,791
CIRCA - RC(UK)	06/01/2019	£70,719	14,923	7,715
PRESSURE	08/01/2020	£1,806,766	52,577	-
UK ROX	08/01/2020	£2,078,886	59,762	-
REMAP-CAP(Convollescent Plasma)	04/01/2020	£77,268	57,951	-
GP Q Research -Welcome & Nuffield	03/01/2020	£83,228	62,421	-
Other	various		81,872	74,363
			1,769,192	1,187,355

4 RESTRICTED RESOURCES EXPENDITURE - AUDIT

	2020	2019
	£	£
National Cardiac Arrest Audit	199,643	213,118

Notes to the Accounts

For the year ended 31 December 2020
(continued)

5 TOTAL EXPENDITURE

	Unrestricted					Restricted		Total	Total
	Audit	Promoting	Data Services	Support costs	Governance	Audit	Research grants	2020	2019
	£	£	£	£	£	£	£	£	£
Staff costs	709,630	54,587	163,761	163,761	-	90,075	662,727	1,844,541	1,660,514
Training	(502)	(39)	(116)	(116)	-	-	2,500	1,728	15,968
Recruitment	6,250	481	1,442	1,442	-	-	-	9,615	18,159
IT Development	-	-	-	-	-	-	-	-	(55,592)
Meetings - Audit	3,642	280	840	840	-	-	3,137	8,739	68,283
Board of Management & committees	-	-	-	-	55	-	-	55	-
Travel	3,091	238	713	713	-	-	5,223	9,978	51,286
Premises	197,483	15,191	45,573	45,573	-	-	-	303,820	228,144
Legal/audit fees	-	-	-	-	15,945	-	-	15,945	13,687
Communications	15,975	1,229	3,686	3,686	-	-	151	24,727	32,943
Publications/printing	2,478	191	572	572	-	-	1,484	5,296	1,104
Post and carriage	955	73	220	220	-	-	344	1,812	2,230
Bank charges	-	-	-	910	-	-	-	910	1,372
Depreciation	207,516	15,963	47,888	47,888	-	-	-	319,256	60,257
Research expenditure	-	-	(44,626)	-	-	-	575,334	530,708	282,766
Other costs	56,390	4,338	13,013	13,013	-	109,568	344,603	540,924	366,133
Allocation of support costs	212,973	16,383	49,148	(278,504)	-	-	-	-	-
	1,415,881	108,914	282,116	-	16,000	199,643	1,595,500	3,618,054	2,747,252

Allocation of support costs is the reallocated Management and Administration after deduction for Governance and on the basis of staff costs. Operating leases costs totalled £177,414 (£177,414 - 2019).
See appendix 1 on page 39 for 2019 comparative note.

6 GOVERNANCE

	Unrestricted	Restricted	2020	2019
	£	£	£	£
Board of Management & committees	55	-	55	6,946
Legal and HR	8,445	-	8,445	8,858
Financial	7,500	-	7,500	4,829
	16,000	-	16,000	20,633

Travel and meeting costs amounting to £55 (£6,946 - 2019) were reimbursed to 4 (9 - 2019) trustee members.
Fees payable to the charity's auditors in respect of the audit and specialist advice were £7,500 (£4,590 - 2019).
See appendix 2 on page 39 for 2019 comparative note.

7 INCOME

	Unrestricted	Restricted	2020	2019
	£	£	£	£
Incoming resources for charitable activities include:				
Audit Subscriptions deferred brought fwd	700,374	103,810	804,184	781,596
Audit Subscriptions received 2020	1,313,854	194,575	1,508,429	1,525,140
Less Audit Subscriptions deferred carried forward	(640,582)	(98,098)	(738,680)	(804,184)
Audit Subscriptions	1,373,645	200,287	1,573,932	1,502,552
COVID-19 income	646,168	150,418	796,586	-
Activities in promoting Audits	16,247	-	16,247	38,079
Research Grants	-	1,432,391	1,432,391	1,183,779
Other services	33,205	-	33,205	17,319
Incoming resources for charitable activities include:	2,069,265	1,783,096	3,852,361	2,741,729

Activities in promoting Audits include: training £0 - (£6,175 - 2019) software licensing £14,637 - (£23,605 - 2019), meeting, travel funding and speaker fees £6,600 - (£8,299 - 2019)
See appendix 3 on page 40 for 2019 comparative note.

Notes to the Accounts

For the year ended 31 December 2020
(continued)

8 SURPLUS ON ORDINARY ACTIVITIES

The surplus is stated after charging:	Unrestricted	Restricted	2020	2019
	£	£	£	£
Depreciation and amortisation	319,256	-	319,256	60,319
Auditors' remuneration	7,650	-	7,650	4,590
Auditors' remuneration - prior year under accrual	2,250	-	2,250	2,910

9 STAFF COSTS AND NUMBERS

	2020	2019
	£	£
Salaries	1,553,586	1,409,522
Social security costs	153,312	140,301
Pension	83,288	80,528
Seconded and agency staff	54,356	30,163
	<u>1,844,541</u>	<u>1,660,514</u>

The number of employees receiving emoluments in excess of £60k:

£60,000 - £69,999	1	3
£70,000 - £79,999	1	-
£80,000 - £89,000	-	1
£100,000 - £110,000	-	1
£110,000 - £120,000	1	-

The monthly average numbers employed during the year calculated on the basis of actual headcount:

	No.	No.
Executive	1	1
Audit	10	11
Research	10	7
Statistics & IT Development	11	11
Operations	8	8
	<u>40</u>	<u>38</u>

The company operates a Group Personal Pension scheme. Contributions to the Group Personal Pension Scheme in 2020 were £83,288 (£80,528 in 2019).

The amount of pension contribution to higher paid staff in 2020 was £23,384 (£31,364 in 2019).

The number of employees eligible to participate in the Group Personal Pension scheme at the end of 2020 is 44 (24 in 2019).

The number of employees auto-enrolled at the end of 2020 is 13 (17 in 2019).

The Trustees and the joint Directors are the key management personnel of the company. The Trustees, being in a voluntary position, receive no remuneration from the organisation (2019 Nil).

The Director received total emoluments of £136,963 (2019: Joint Directors - £193,620).

Total salaries for 2020 includes £2,152 of contractual redundancy costs (2019: £Nil).

10 TAXATION

The company is exempt from income and corporation taxes under S466 to S493 Corporation Tax Act 2010 (CTA 2010).

Notes to the Accounts

For the year ended 31 December 2020
(continued)

11 TANGIBLE FIXED ASSETS

	Office fabrication	Computer equipment	Office equipment	Office furniture	Total
	£	£	£	£	£
Cost at 1 January 2020	47,792	141,529	20,084	55,415	264,820
Additions	1,668	15,525			17,193
Disposals	-		-	-	-
At 31 December 2020	49,460	157,054	20,084	55,415	282,013
Depreciation at 1 January 2020	19,144	102,399	20,084	36,585	178,212
Depreciation for the period	28,245	41,979		7,436	77,660
Disposals	-		-	-	-
At 31 December 2020	47,389	144,378	20,084	44,021	255,872
Net book value at 31 December 2020	2,071	12,676		11,394	26,141
Net book value at 31 December 2019	28,648	39,130	-	18,830	86,608

11a INTANGIBLE ASSETS

	Software	IT Development	Total
	£	£	£
Cost at 1 January 2020	45,400	248,521	293,921
Additions	-		-
Disposals	-	-	-
At 31 December 2020	45,400	248,521	293,921
Amortisation at 1 January 2020	32,537	19,787	52,324
Amortisation for the period	12,863	228,734	241,597
Disposals	-	-	-
At 31 December 2020	45,400	248,521	293,921
Net book value at 31 December 2020	-	-	-
Net book value at 31 December 2019	12,863	228,734	241,597

Amortisation: Third Party Computer Software is provided at an annual rate of 33%

IT Development relates to investment in Platform X, our new database platform. This value has been written down to reflect need for ongoing improvements.

12 DEBTORS

	Unrestricted	Restricted	2020	2019
	£	£	£	£
Trade debtors	1,372,280	-	1,372,280	345,759
Other debtors	-	-	-	30,607
Research projects	-	1,211,262	1,211,262	754,605
Prepayments	127,390	-	127,390	77,301
	1,499,670	1,211,262	2,710,932	1,208,272

See appendix 4 on page 40 for 2019 comparative note.

Notes to the Accounts

For the year ended 31 December 2020
(continued)

13 CREDITORS

			2020	2019
	£	£	£	£
Trade creditors	145,340	-	145,340	66,034
Other creditors	17,064	-	17,064	14,347
Accruals	72,845	1,221,293	1,294,138	1,084,270
Taxation & Social Security	226,035	-	226,035	108,734
Deferred income (note 14)	824,988	404,801	1,229,788	1,035,015
	<u>1,286,270</u>	<u>1,626,094</u>	<u>2,912,364</u>	<u>2,308,400</u>

See appendix 5 on page 40 for 2019 comparative note.

14 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2020	2019
	£	£
Dilapidations	75,000	-
	<u>75,000</u>	<u>-</u>

The dilapidation provision recognises the obligation to restore existing offices to their original state at the end of the lease in March 2022.

15 PROVISIONS FOR LIABILITIES

	2020	2019
	£	£
VAT Review	50,000	-
	<u>50,000</u>	<u>-</u>

Despite work carried out in 2020 and 2021 to reconcile prior VAT liabilities, the provision for VAT reflects the potential for VAT

16 DEFERRED INCOME

Deferred income comprises audit and research income payable annually and income deferred in the Clinical infrastructure fund.

	2020	2019
	£	£
Balance at 1st January 2020	1,035,015	897,151
Amount released to incoming resources	(1,035,015)	(897,151)
Deferred audit	738,680	804,184
Deferred clinical infrastructure	17,000	40,020
Deferred research	289,703	190,811
Deferred other	184,405	-
Balance at 31 December 2020	<u>1,229,788</u>	<u>1,035,015</u>

Deferred other relates to COVID-19 income received in advance.

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds		Restricted	2020	2019
	General	Designated Funds			
	£	£	£	£	£
Fixed assets	26,141	-	-	26,141	328,205
Current assets	1,955,605	450,000	1,510,461	3,916,066	2,650,729
Creditors due within one year	(1,286,272)	-	(1,626,094)	(2,912,366)	(2,308,400)
Creditors due more than one year	(125,000)	-	-	(125,000)	-
	<u>570,474</u>	<u>450,000</u>	<u>(115,633)</u>	<u>904,841</u>	<u>670,534</u>

Notes to the Accounts

For the year ended 31 December 2020

(continued)

18 RESERVES

The movement in the reserves were as follows:

	At 1 Jan 2020	Income	Expenditure	Transfers	At 31 Dec 2020
	£	£	£	£	£
Restricted Funds					
Research Grants:					
CTU Infrastructure - NIHR		68,000	(68,000)		-
FEVER - NIHR HTA		28,858	(28,858)		-
65 - NIHR HTA	(2,436)	-	(16,393)		(18,829)
Risk II - NIHR HTA		22,880	(22,880)		-
COAST - JGHT		23,841	(75,807)	51,965	-
COAST Nutrition - EDCTP		65,639	(99,100)		(33,461)
RRAM - NIHR HTA	(1,140)	-	-		(1,140.00)
REMAP-CAP (PREPARE) - EC		205,659	(262,805)		(57,146)
Oxy-PICU - NIHR HTA		344,855	(364,835)		(19,980)
PICnIC - NIHR HTA		121,697	(138,351)		(16,654)
CAFE - NIHR HTA		33,368	(45,460)		(12,093)
FIRST -ABC - NIHR HTA		317,197	(317,197)		-
CIRCA - RC(UK)		14,923	(14,923)		-
PRESSURE		52,577	(52,577)		-
UK ROX		59,762	(59,762)		-
REMAP-CAP(Convallescent Plasma)		57,951	(57,951)		-
GP Q Research -Welcome & Nuffield		62,421	(62,421)		-
Other		103,181	(81,872)		21,309
Total grants	(3,576)	1,582,809	(1,769,192)	51,965	(137,993)
Audit:					
National Cardiac Arrest Audit	21,716	200,287	(199,643)		22,360
Total Restricted Funds	18,140	1,783,096	(1,968,835)	51,965	(115,633)
Unrestricted Funds					
Development Fund (designated)	50,000	-	-	400,000	450,000
General Fund	602,393	2,069,265	(1,649,219)	(451,965)	570,474
	652,393	2,069,265	(1,649,219)	(51,965)	1,020,474
At the end of the year	670,534	3,852,361	(3,618,054)	-	904,841

Purposes of restricted funds

Resourced against awarded scientific research grants. At times income is received in advance of expenditure.

Some funding for research projects do not provide sufficient monies to cover all costs, including overheads, and result in a deficit being incurred.

When such deficits arise they will be balanced from general funds on completion of the project if the deficit is not corrected prior to completion.

Purpose of designated funds

The Development Fund has been increased by £400,000 in 2020 to provide sufficient resources for the ongoing development of the platform to collate and analyse national and comparative data for the audit of patient outcome for intensive care and high dependency care and the associated research therein. It will be expended over the next 2 years.

See appendix 6 on page 41 for 2019 comparative note.

Notes to the Accounts

For the year ended 31 December 2020
(continued)

19 RELATED PARTY TRANSACTIONS

There are no related party transactions in the year (£0 - 2019) that require disclosure other than the Trustees' expenses in note 6.

20 ULTIMATE CONTROLLING PARTY

The Trustees are of the opinion that there is no one controlling party of the charitable company.

21 PENSION COMMITMENTS

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £83,288 (2019: £80,528). Contributions totalling £15,192 (2019: £14,347) were payable to the fund as at 31 December 2020 and included in the Statement of Financial Position.

22 OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-recoverable operating leases for land, buildings and equipment are shown below, analysed according to the expiry date of the lease.

	2020	2019
	£	£
Land and buildings		
Within one year	169,983	169,983
Between one and two years	42,496	169,983
Between three and five years	-	42,496
	<u>212,479</u>	<u>382,462</u>
Equipment		
Within one year	2,378	3,072
Between one and two years	2,378	2,378
Between two and five years	3,567	6,142
	<u>8,323</u>	<u>11,592</u>
Total	<u>220,802</u>	<u>394,054</u>

23 CAPITAL COMMITMENTS

The next stage of ICNARC's infrastructure projects commences in 2021 with the establishment of a new Data and Data Services team and upgrades and new developments of the IT Platform at an estimated future costs of circa £450,000. Funds to support this project have been designated.

Notes to the Accounts

For the year ended 31 December 2020

Acronyms used in the Financial Statements

Study acronym - Funder	Name	Description of study
CTU Infrastructure - NIHR	Clinical trials unit Infrastructure Funding	Infrastructure (staff, training, etc.) funding for our UKCRC registered clinical trials unit.
FEVER - NIHR HTA	Fever management in critically ill children with infection.	Pilot, multicentre randomised clinical trial evaluating a more permissive (a higher) temperature threshold before starting temperature lowering treatments to improve survival for critically ill children with known or suspected infection.
65 - NIHR HTA	Permissive hypotension in critically ill patients aged 65 years or over with vasodilatory hypotension	Multicentre randomised clinical trial evaluating permissive hypotension (a lower blood pressure) to guide blood pressure raising drugs to improve survival for critically ill adults, aged 65 years or over, with vasodilatory hypotension.
Risk II - NIHR HS&DR	Risk modelling for quality improvement in the critically ill	Statistical modelling to be able to predict longer-term outcomes in critically ill adults.
COAST - JGHT	Children's Oxygen Administration Strategies Trial	Multicentre randomised clinical trial evaluating permissive (a lower) oxygen saturation to guide oxygen therapy to improve survival in critically ill children with severe pneumonia.
COAST Nutrition - EDCTP	Children's Oxygen Administration Strategies Trial - Nutrition	Built on COAST, a multicentre clinical trial evaluating additional nutritional support, post-discharge from hospital, to improve survival in critically ill children recovering from severe pneumonia.
RRAM - NIHR HTA	Renal Replacement Anticoagulant Management	Observational study evaluating the implementation of citrate anticoagulation for continuous renal replacement therapy to improve survival for critically ill adults receiving continuous renal replacement therapy.
REMAP-CAP (PREPARE) - EC	Randomized, Embedded, Multifactorial, Adaptive Platform trial for Community-Acquired Pneumonia (and COVID-19)	International adaptive platform randomised clinical trial evaluating multiple interventions to understand the optimal treatment strategy to improve survival for critically ill patients with community acquired pneumonia, including COVID-19.
Oxy-PICU - NIHR HTA	Randomised multicentre trial of conservative versus liberal oxygenation targets in critically ill children	Multicentre randomised clinical trial evaluating permissive (a lower) oxygen saturation to guide oxygen therapy to improve survival in critically ill children who are receiving mechanical ventilation.
PICnIC - NIHR HTA	Paediatric Intensive Care and Infection Control	Pilot, multicentre randomised clinical trial evaluating an infection control strategy to improve survival for critically ill children who are receiving mechanical ventilation.
CAFE - NIHR HTA	Critical care Atrial Fibrillation Evaluation	Literature review and database analysis to estimate how effective current treatments for new onset atrial fibrillation (a fast, irregular heartbeat) are when they occur in the critical care unit.
FIRST-ABC - NIHR HTA	FIRST-line support for Assistance in Breathing in Children	Multicentre randomised clinical trial evaluating hi flow nasal cannula (delivering oxygen via nasal prongs) to improve recovery for critically ill children requiring non-invasive respiratory support.
CIRCA - RC(UK)	Critical Illness-Related Cardiac Arrest	Observational study to understand the frequency of patients having a cardiac arrest in the critical care unit, their survival and, for those that recover, their longer-term quality of life.
PRESSURE - NIHR HTA	Evaluating the clinical and cost effectiveness of using a more permissive blood pressure target to guide careful titration of vasoactive agents in critically ill children with hypotension: PRotocolised Evaluation of PermiSSive hypotension versus Usual care (PRESSURE)	Aims to find out the best blood pressure target to use for children in paediatric intensive care units (PICUs). We plan to conduct a clinical trial testing a lower blood pressure target (depending upon age) in children with hypotension against current usual practice.
UK ROX - NIHR HTA	Evaluating the clinical and cost-effectiveness of a conservative approach to oxygen therapy for invasively ventilated adults in intensive care (UK ROX)	Trial to find out whether using a lower oxygen target (conservative oxygen therapy) to guide oxygen treatment might lead to better outcomes for patients when compared with the approach currently used in NHS ICUs (usual oxygen therapy). The study will include 16,500 patients from 100 UK NHS ICUs. Patients will be randomly assigned to either the conservative oxygen therapy or usual oxygen therapy group.
REMAP-CAP - NIHR	Randomized, Embedded, Multifactorial Adaptive Platform Trial for Community-Acquired Pneumonia	A randomised controlled trial for patients admitted to the intensive care unit (ICU) with severe Community-Acquired Pneumonia (CAP). All patients with severe CAP who are treated in an ICU will receive a combination of multiple different treatments. For many of these treatments, different options are available and used variably in current standard practice.
QResearch - Wellcome	OX79 Coronavirus Record Linkage Project - QResearch-ICNARC COVID-19 Collaboration	Link of QResearch, SystmOne and ICNARC CMP data to look at the association between prior medication and outcome for patients most severely affected by COVID-19 infections.
Other acronyms		
CMP	Case Mix Programme	n/a
NCAA	National Cardiac Arrest Audit	n/a
INICUA	Irish National Intensive Care Unit Audit	n/a
NIHR	National Institute for Health Research	n/a
HSDR	Health Services & Delivery Research Programme	n/a
HTA	Health Technology Assessment Programme	n/a
JGHT	Joint Global Health Trials	n/a
EDCTP	Partnership	n/a
EC	European Commission	n/a
APCC	Annual Participants Cost Contribution	n/a

Notes to the Accounts

For the year ended 31 December 2019
Continued

APPENDICES

2019 Comparatives

Appendix 1

5 TOTAL EXPENDITURE

	Unrestricted					Restricted		Total	Total
	Audit	Promoting	Data Services	Support costs	Governance	Audit	Research grants	2019	2018
	£	£	£	£	£	£	£	£	£
Staff costs	668,455	51,419	154,259	184,422	-	106,884	495,075	1,660,514	1,420,567
Training	-	15,968	-	-	-	-	-	15,968	21,347
Recruitment	-	-	-	18,159	-	-	-	18,159	8,586
IT Development	(55,592)	-	-	-	-	-	-	(55,592)	(35,159)
Meetings - Audit	51,959	-	-	-	-	8,591	7,733	68,283	62,947
Board of Management & committees	-	-	-	(6,946)	6,946	-	-	-	-
Travel	18,901	1,454	4,362	4,362	-	46	22,161	51,286	43,492
Premises	148,294	11,407	34,222	34,221	-	-	-	228,144	220,465
Legal/audit fees	-	-	-	-	13,687	-	-	13,687	25,490
Communications	21,343	1,642	4,925	4,925	-	8	100	32,943	56,338
Publications/printing	718	55	166	165	-	-	-	1,104	922
Post and carriage	(492)	(105)	-	(105)	-	-	2,932	2,230	4,855
Bank charges	-	-	-	1,372	-	-	-	1,372	1,217
Depreciation	39,146	3,016	9,048	9,047	-	-	-	60,257	27,039
Research expenditure	-	-	(128,605)	-	-	-	411,371	282,766	567,845
Other costs	(105,525)	18,012	54,036	54,036	-	97,590	247,983	366,133	263,860
Allocation of support costs	227,356	19,076	57,228	(303,660)	-	-	-	-	-
	1,014,563	121,944	189,641	-	20,633	213,119	1,187,355	2,747,252	2,689,810

Allocation of support costs is the reallocation Management and Administration after deduction for Governance on the basis of staff costs. Operating leases costs totalled £177,414 (£179,272 - 2018).

Appendix 2

6 GOVERNANCE

	Unrestricted	Restricted	2019	2018
	£	£	£	£
Board of Management & committees	6,946	-	6,946	10,683
Legal and HR	8,858	-	8,858	19,740
Financial	4,829	-	4,829	5,750
	20,633	-	20,633	36,173

Travel costs amounting to £5,947 (£3,965 2018) were reimbursed to 9 (7- 2018) trustee members. Fees payable to the charity's auditors in respect of the audit and specialist advice were £4,590 (£5,750 2018).

Appendix 3

7 INCOME

	Unrestricted	Restricted	2019	2018
	£	£	£	£
Investment income	-	-	-	-
Incoming resources for charitable activities include:				
Participants' cost contribution (APCC/NCAA) deferred/bfwd	677,114	104,482	781,596	744,073
APCC income received 2019	1,320,890	204,250	1,525,140	1,502,824
Less APCC deferred income carried forward	(700,374)	(103,810)	(804,184)	(781,596)
Participants' cost contribution (APCC/NCAA)	1,297,630	204,922	1,502,552	1,465,301
Activities in promoting the APCC/NCAA	34,904	3,175	38,079	36,084
Research funding	-	1,183,779	1,183,779	1,281,625
Other services	16,844	475	17,319	107,774
Incoming resources for charitable activities include:	1,349,378	1,392,351	2,741,729	2,890,784

Activities in promoting APCC include: training £6,175 - (£3,291 - 2018) software licensing £23,605 - (£19,418 - 2018), meeting, travel funding and speaker fees £8,299 - (£13,375 - 2018)

Appendix 4

12 DEBTORS

	Unrestricted	Restricted	2019	2018
	£	£	£	£
Trade debtors	345,759	-	345,759	514,787
Other debtors	30,607	-	30,607	30,190
Work in progress	-	-	-	18,147
Research projects	-	754,605	754,605	634,135
Prepayments	77,301	-	77,301	70,144
	453,667	754,605	1,208,272	1,267,402

Appendix 5

13 CREDITORS

			2019	2018
	£	£	£	£
Trade creditors	66,034	-	66,034	176,152
Other creditors	14,347	-	14,347	11,954
Accruals	48,854	1,035,416	1,084,270	1,149,327
Taxation & Social Security	108,734	-	108,734	83,083
Deferred income (note 14)	700,374	334,641	1,035,015	897,151
	938,343	1,370,057	2,308,400	2,317,668

Appendix 6

18 RESERVES

The movement in the reserves were as follows:

	At 1 Jan 2019	Income	Expenditure	Transfers	At 31 Dec 2019
	£	£	£	£	£
Restricted Funds					
Research Grants:					
CIF - NIHR	-	62,892	(62,892)	-	-
65 - NIHR HTA	-	294,302	(296,738)	-	(2,436)
Risk II - NIHR HTA	-	-	-	-	-
COAST - JGHT	-	121,443	(121,443)	-	-
COAST Nutrition - EDCTP	-	118,058	(118,058)	-	-
RRAM - NIHR HTA	-	58,760	(59,900)	-	(1,140)
REMAP-CAP (PREPARE) - EC	-	50,120	(50,120)	-	-
Oxy-PICU - NIHR HTA	-	47,439	(47,439)	-	-
PICnIC - NIHR HTA	-	25,352	(25,352)	-	-
CAFE - NIHR HTA	-	54,544	(54,544)	-	-
FIRST -ABC - NIHR HTA	-	268,791	(268,791)	-	-
CIRCA - RC(UK)	-	7,715	(7,715)	-	-
Other	-	74,363	(74,363)	-	-
Total grants	-	1,183,779	(1,187,355)	-	(3,576)
Audit:					
National Cardiac Arrest Audit	26,263	208,572	(213,119)	-	21,716
Total Restricted Funds	26,263	1,392,351	(1,400,473)	-	18,140
Unrestricted Funds					
Development Fund (designated)	50,000	-	-	-	50,000
General Fund	599,795	1,349,378	(1,346,779)	-	602,393
	649,795	1,349,378	(1,346,779)	-	652,393
At the end of the year	676,058	2,741,729	(2,747,252)	-	670,534

Purposes of restricted funds

Resourced against awarded scientific research grants. At times income is received in advance of expenditure. The modest deficits on Trial 65 and RRAM are due to timing and are covered provisionally by the general fund. These are ongoing projects and these deficits will be balanced in the year ending 31 December 2020.

Purpose of designated funds

The Development Fund has been established to assist the development of a national, comparative, audit of patient outcome for intensive care and high dependency care and the associated research therein. It will be expended in the year ending 31 December 2020.