

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.

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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

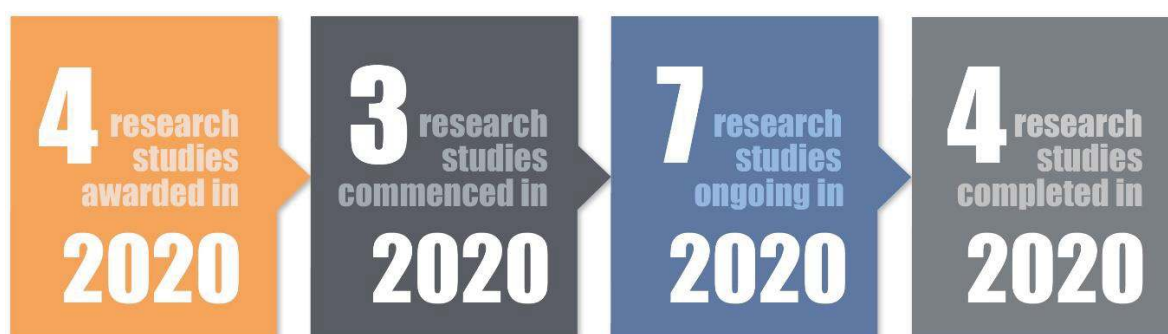
Establishing **quality through** research

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
<ul style="list-style-type: none">• MOSAICC• T4P• UK-ROX	<ul style="list-style-type: none">• Family Satisfaction• UK-ROX	<ul style="list-style-type: none">• CIRCA• REMAP-CAP• TEAM	<ul style="list-style-type: none">• 65• PEPTIC• RRAM• SEISMIC

Paediatric **critical care** research

Awarded	Commenced	Ongoing	Completed
<ul style="list-style-type: none">• PRESSURE	<ul style="list-style-type: none">• PRESSURE	<ul style="list-style-type: none">• 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.

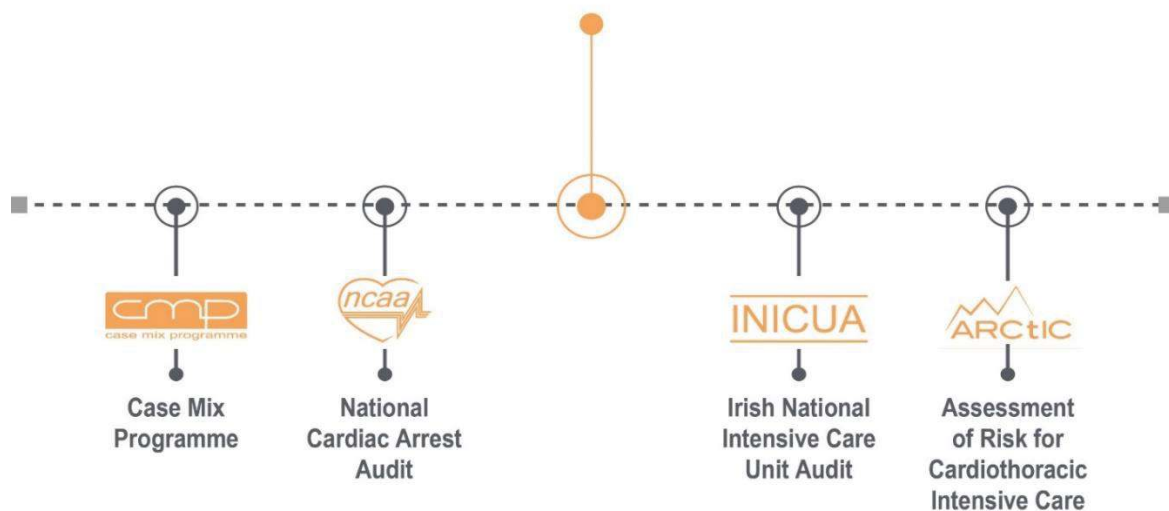
“...without clinical audit, we don't know how we are doing...”

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.

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.

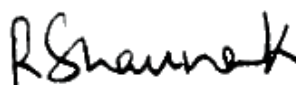
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed 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						
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					
Cash at bank and in hand	12	1,499,670	1,211,262	2,710,932	1,208,272
Cash deposit		525,428	173,531	698,960	196
		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		(115,633)	(115,633)	18,140
				<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(Convollescent 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.