

**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

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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

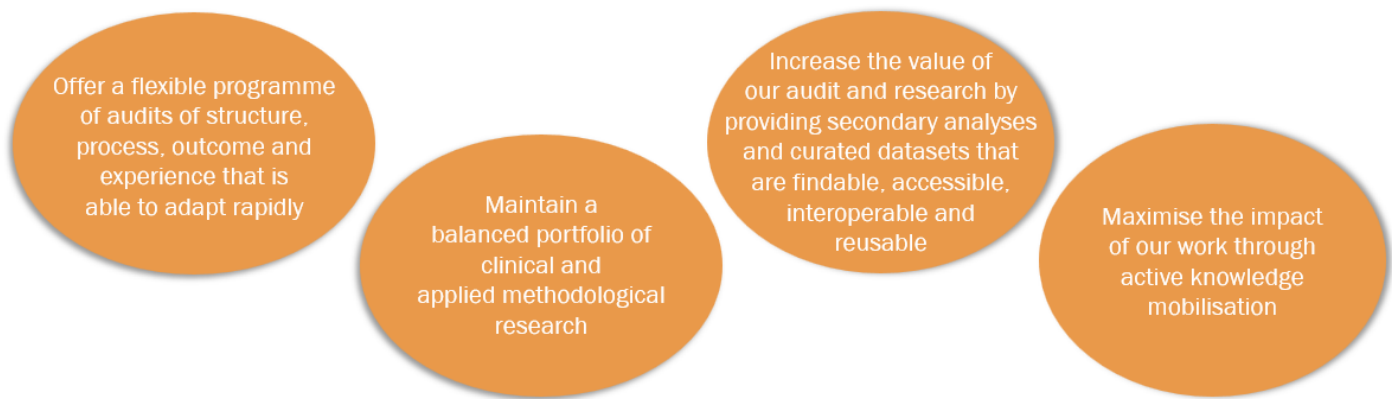
- Continued to improve our financial systems to improve accountability

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*



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

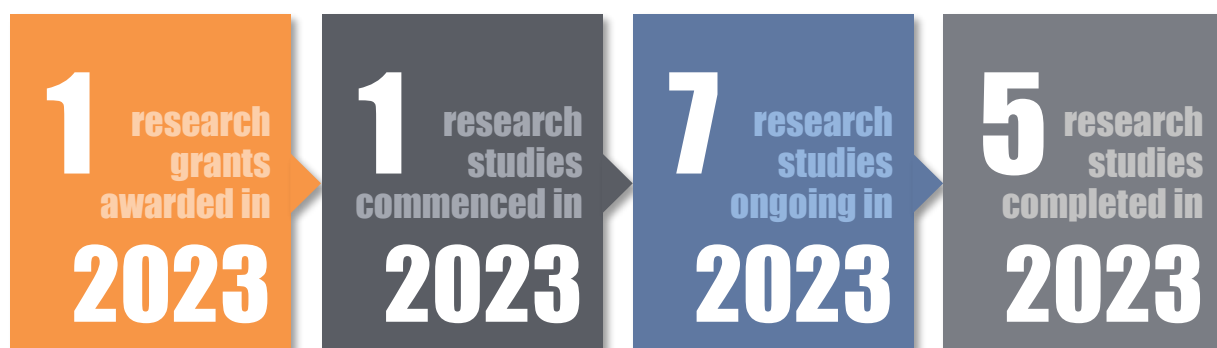
Establishing quality through research

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
		<ul style="list-style-type: none">REMAP-CAPT4PUK-ROXEXAKTMOSAICC	<ul style="list-style-type: none">CIRCA

Paediatric critical care research studies

Awarded	Commenced	Ongoing	Completed
<ul style="list-style-type: none">PICU Platform Development Grant	<ul style="list-style-type: none">PICU Platform Development Grant	<ul style="list-style-type: none">PRESSUREGASTRIC-PICU	<ul style="list-style-type: none">Oxy-PICUPICnICCOAST-NutritionFIRST-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.

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.

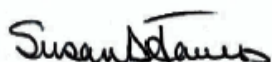
In so far as the Trustees are aware:

- 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

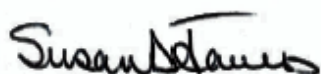
Company Registration number 02946727

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			249,984	234,523

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	-	-
	538,280	708,263
Equipment		
Within one year	1,189	2,378
Between one and two years	-	1,189
Between two and five years	-	-
	1,189	3,567
Total	539,469	711,829

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 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