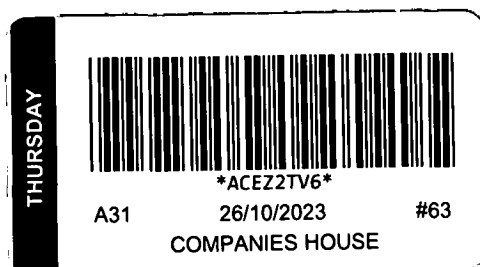


**Working together
to improve care and outcomes**

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



www.icnarc.org

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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

Message from the Chair

Sue James | Chair

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

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

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

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

Message from the Director

Kathy Rowan | Director

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

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

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

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

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

Trustees report

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

Charitable Objects

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

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

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

We achieve our Charitable Objects by...

...establishing quality through research

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

...assessing quality through audit

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

...promoting quality through sharing information

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



Progress against priorities for 2022

Three key themes underpin our priorities:

Work across all regions and nations of the UK and internationally

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

Diversify to embrace new methods and areas

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

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

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

Work across all regions and nations of the UK and internationally

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

Diversify to embrace new methods and areas

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

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

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

Five important enablers underpin our priorities:

Governance

- *good governance will underpin all we do*

People and culture

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

Communication

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

Financial sustainability

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

Technology

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

Governance

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

People and culture

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

Communication

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

Financial sustainability

- Continued to improve our financial systems to improve accountability

Technology

- Continued to improve our IT infrastructure/systems

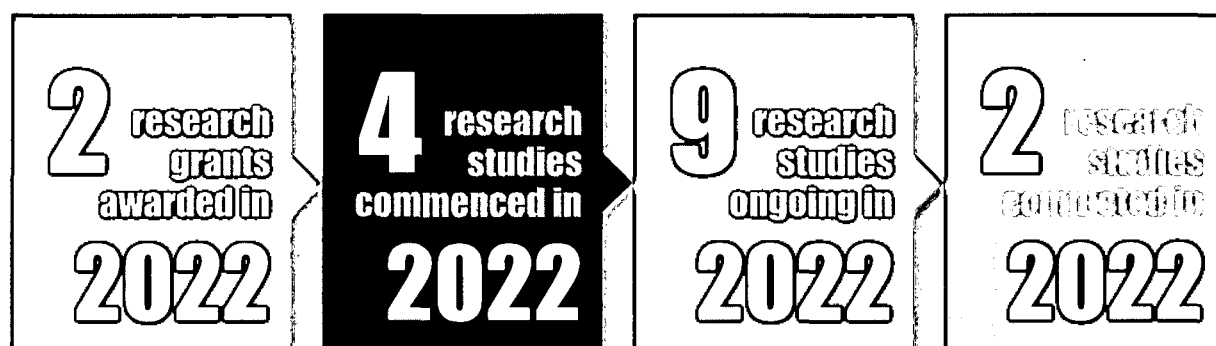
Establishing quality through research

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

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

International Expert Panel, UK Clinical Research Collaboration

Research – 2022



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

Adult critical care research studies

Awarded	Commenced	Ongoing	Completed
<ul style="list-style-type: none"> EXAKT REMAP-CAP Flu 	<ul style="list-style-type: none"> T4P EXAKT REMAP-CAP Flu 	<ul style="list-style-type: none"> CIRCA REMAP-CAP UK-ROX MOSAICC 	

Paediatric critical care research studies

Awarded	Commenced	Ongoing	Completed
<ul style="list-style-type: none"> 	<ul style="list-style-type: none"> GASTRIC-PICU 	<ul style="list-style-type: none"> COAST-Nutrition FIRST-ABC Oxy-PICU PICNIC PRESSURE 	

Research highlights – 2022

FIRST-ABC Step-Up clinical trial

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

Regional citrate anticoagulation

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

Risk Modelling II

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

Our plans for research – 2023

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

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

www.icnarc.org/our-research/

Assessing quality through audit

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

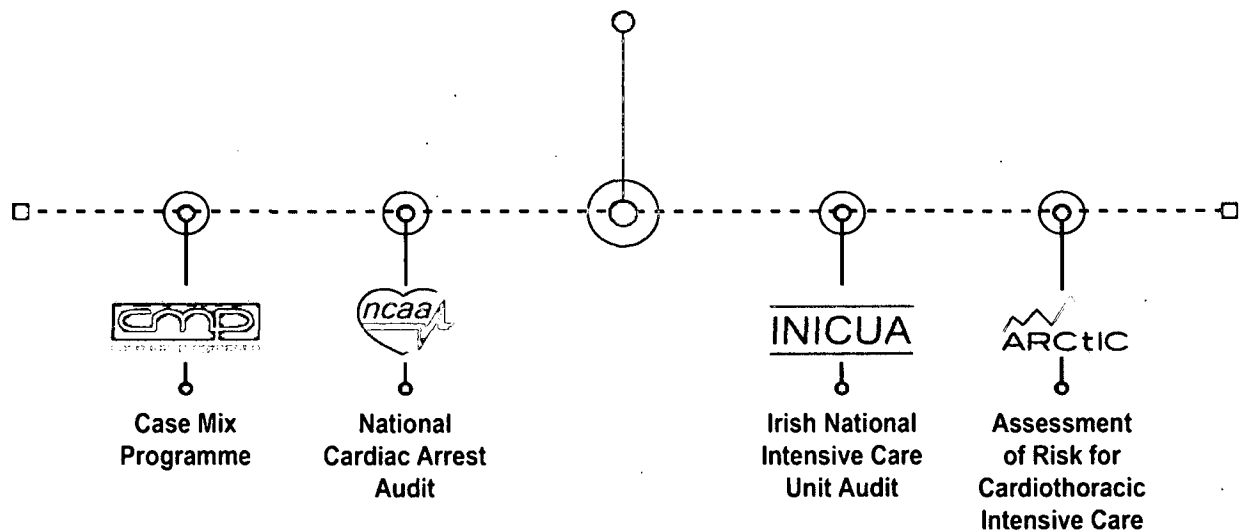
“...without clinical audit, we don’t know how we are doing...”

Professor Sir Nick Black, ex-Trustee, ICNARC

National Audit Programme

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

Our National Audit Programme



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

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

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

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

Audit highlights – 2022

Case Mix Programme



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

National Cardiac Arrest Audit



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

Irish National Intensive Care Unit Audit



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

Assessment of Risk in Cardiothoracic Intensive Care



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

Our plans for audit – 2023

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

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

www.icnarc.org/our-audit/

Promoting quality through sharing information

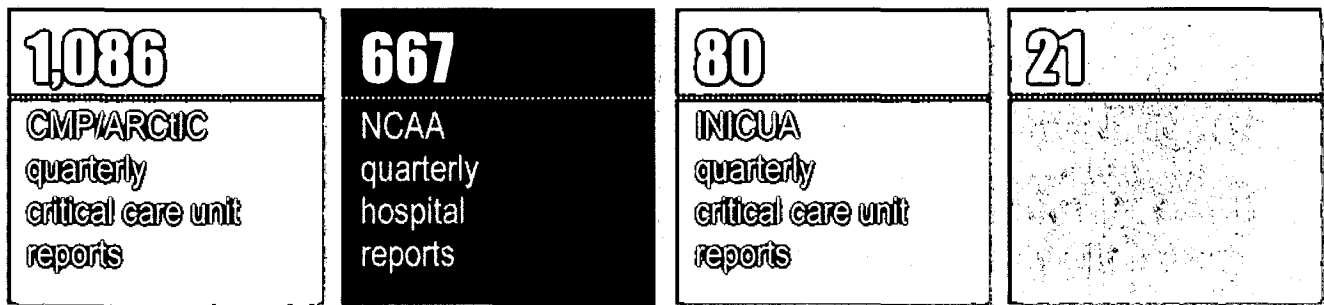
We share information – results from our national clinical audits and from our research studies – through local, regional and national reporting (audit), and through peer-reviewed scientific and other tailored outputs (research). We enhance our dissemination activities for our audit and research information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

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

Sharing information highlights – 2022

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

Audit reporting



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

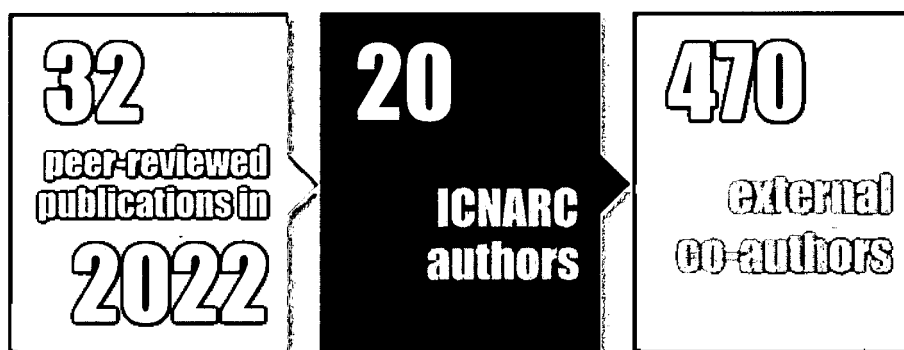
We also held:

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

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

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

Peer-reviewed scientific publications



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

Digital communications

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

Patient and public involvement and engagement

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

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

Former critical care patient

Our plans for sharing information – 2023

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

Financial review

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

Income

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

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

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

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

Expenditure

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

Cash

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

Funds carried forward

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

Going concern

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

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

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

Remuneration

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

Key risks and uncertainties

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

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

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

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

- **Insufficient financial resources**

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

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

- **Knowledge and skills**

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

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

- **Technology and data security**

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

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

- **Transition to new Director**

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

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

Reserves

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

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

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

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

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

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

Plans for future periods

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

Fundraising

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

Status

The Company is a Registered Charity (No. 1039417) and is exempt from income and corporation 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 Director, along with other members of the Senior Management Team (SMT). In 2018, an Audit & Risk Sub-Committee was established to assist the Board of Management (Trustees) in its duty to supervise the broad direction of ICNARC's financial affairs and to ensure compliance with Company Law and Charity Commission best practice. The Board of Management (Trustees) acts as advisors to staff on business, health care and other issues and keeps the organisation up to date with developments within health care and other relevant fields. All Trustees give their time freely and no Trustee remuneration was paid in 2022.

The Trustees serving during 2022 and into 2023 are:

Chair: Ms Susan James

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

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

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

Trustees' Indemnities

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

Public Benefit

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

Senior Management Team

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

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

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

The SMT members serving during 2022 and into 2023 are:

Prof Kathryn Rowan Director

Prof David Harrison Head Statistician

Mr Paul Mouncey Head of Research

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

Mr Peter Hyde Chief Operating Officer (appointed November 2022)

Our staff

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

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

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

Auditors/Bankers

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

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

Statement of Trustees' responsibilities

Trustees' responsibilities in relation to the financial statements

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

Company Law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charitable Company and of the incoming resources and application of the resources, including the income and expenditure, of the Charitable Company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in operation.

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

In so far as the Trustees are aware:

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

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

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

Signed on behalf of the Board



Susan James
Chair

Date: 31 July 2023

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

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

Opinion

We have audited the financial statements of Intensive Care National Audit and Research Centre (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report.

We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement included in the Trustees' Annual Report, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

Use of this report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Rakesh Shaunak FCA (Senior Statutory Auditor)
for and on behalf of MHA, Statutory Auditor
London, United Kingdom

Date: 28 September 2023

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

Intensive Care National Audit and Research Centre
Statement of Financial Activities (Incorporating an Income and Expenditure account)
For the year ended 31 December 2022

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

All ICNARC's operations are classified as continuing.

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

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

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

Intensive Care National Audit and Research Centre

Company Registration number 02946727

Balance Sheet

For the year ended 31 December 2022

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

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

Susan James, Chair



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

Intensive Care National Audit and Research Centre

Statement of Cash Flows For the year ended 31 December 2022

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

ANALYSIS OF CASH AND CASH EQUIVALENTS

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

ANALYSIS OF CHANGES IN NET DEBT

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

Intensive Care National Audit and Research Centre

Notes to the Accounts For the year ended 31 December 2022

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

1 ACCOUNTING POLICIES

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

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

(c) Interest is accounted for when receivable.

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

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

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

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

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

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

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

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

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

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

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

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

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

Intensive Care National Audit and Research Centre

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

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

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

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

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

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

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

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

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

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

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

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

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

Intensive Care National Audit and Research Centre

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

2 INCOME

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

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

See appendix 1 on page 41 for 2021 comparative note.

3 RESEARCH GRANTS

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

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

Intensive Care National Audit and Research Centre

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

4 TOTAL EXPENDITURE

						Total	Total
	Audit	Promoting	Data	Support costs	Research grants	2022	2021
	£	£	£	£	£	£	£
Staff costs	359,250	10,734	39,531	32,202	2,126,943	2,568,660	2,192,973
Training	1,861	143	430	429	1,154	4,017	4,189
Recruitment	20,485	1,576	4,727	4,727	4,539	36,054	16,725
Meetings	11,635	748	2,246	2,260	5,711	22,600	1,227
Governance	-	-	-	25,822	-	25,822	30,347
Travel	3,815	207	621	621	8,542	13,806	3,679
Premises	68,521	5,271	15,813	15,813	117,670	223,088	351,128
Communications	11,650	896	2,688	2,688	-	17,922	9,125
Publications/printing	2,617	201	604	604	5,978	10,004	7,713
Post and carriage	-	-	-	-	1,506	1,506	3,454
Bank charges	-	-	-	1,892	207	2,099	1,565
Depreciation	11,516	886	2,658	2,657	-	17,717	16,575
Research expenditure	-	-	-	-	1,084,819	1,084,819	768,402
IT	106,284	7,917	23,752	23,751	153,893	315,597	305,573
Administration and consultancy	139,650	10,659	31,973	31,973	(57,370)	156,885	213,425
Closed projects (Research)	-	-	-	-	(127,267)	(127,267)	(303,913)
Allocation of support costs	117,295	7,035	21,109	(145,439)	-	-	-
	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. See appendix 2 on page 41 for 2021 comparative note.

5 GOVERNANCE

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Board of Management & committees	1,983	-	1,983	4,544
Legal and HR	7,339	-	7,339	7,509
Financial	16,500	-	16,500	18,295
	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). See appendix 3 on page 41 for 2021 comparative note.

Intensive Care National Audit and Research Centre

Notes to the Accounts

For the year ended 31 December 2022

(continued)

6 RESOURCES EXPENDITURE - RESEARCH

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

7 RESTRICTED RESOURCES EXPENDITURE - AUDIT

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

Intensive Care National Audit and Research Centre

Notes to the Accounts

For the year ended 31 December 2022

(continued)

8 SURPLUS ON ORDINARY ACTIVITIES

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

9 STAFF COSTS AND NUMBERS

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

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

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

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

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

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

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

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

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

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

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

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

10 TAXATION

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

Intensive Care National Audit and Research Centre

Notes to the Accounts

For the year ended 31 December 2022

(continued)

11 TANGIBLE FIXED ASSETS

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

12 DEBTORS

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

See appendix 4 on page 42 for 2021 comparative note.

Intensive Care National Audit and Research Centre

Notes to the Accounts

For the year ended 31 December 2022
(continued)

13 CREDITORS

	Unrestricted	Restricted	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
	<u>1,423,976</u>	<u>2,773,432</u>	<u>4,197,408</u>	<u>3,679,407</u>

See appendix 5 on page 42 for 2021 comparative note.

14 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

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

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

15 PROVISIONS FOR LIABILITIES

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

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

16 DEFERRED INCOME

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

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

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

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

Intensive Care National Audit and Research Centre

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

18 RESERVES

The movement in the reserves were as follows:

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

Purposes of restricted funds

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

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

Purpose of designated funds

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

See appendix 6 on page 43 for 2021 comparative note.

Intensive Care National Audit and Research Centre

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

19 RELATED PARTY TRANSACTIONS

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

20 ULTIMATE CONTROLLING PARTY

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

21 PENSION COMMITMENTS

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

22 OPERATING LEASE COMMITMENTS

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

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

23 CAPITAL COMMITMENTS

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

Intensive Care National Audit and Research Centre

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

Acronyms used in the Financial Statements

Study acronym - Funder	Name	Description of study
CTU Infrastructure - NIHR	Clinical trials unit Infrastructure Funding	Infrastructure (staff, training, etc.) funding for our UKCRC registered clinical trials unit.
65 - NIHR HTA	Permissive hypotension in critically ill patients aged 65 years or over with vasodilatory hypotension	Multicentre randomised clinical trial evaluating permissive hypotension (a lower blood pressure) to guide blood pressure raising drugs to improve survival for critically ill adults, aged 65 years or over, with vasodilatory hypotension.
COAST Nutrition - EDCTP	Children's Oxygen Administration Strategies Trial - Nutrition	Built on COAST, a multicentre clinical trial evaluating additional nutritional support, post-discharge from hospital, to improve survival in critically ill children recovering from severe pneumonia.
RRAM - NIHR HTA	Renal Replacement Anticoagulant Management	Observational study evaluating the implementation of citrate anticoagulation for continuous renal replacement therapy to improve survival for critically ill adults receiving continuous renal replacement therapy.
REMAP-CAP (PREPARE) - EC	Randomized, Embedded, Multifactorial, Adaptive Platform trial for Community-Acquired Pneumonia (and COVID-19)	International adaptive platform randomised clinical trial evaluating multiple interventions to understand the optimal treatment strategy to improve survival for critically ill patients with community acquired pneumonia, including COVID-19.
Oxy-PICU - NIHR HTA	Randomised multicentre trial of conservative versus liberal oxygenation targets in critically ill children	Multicentre randomised clinical trial evaluating permissive (a lower) oxygen saturation to guide oxygen therapy to improve survival in critically ill children who are receiving mechanical ventilation.
PICnIC - NIHR HTA	Paediatric Intensive Care and Infection Control	Pilot, multicentre randomised clinical trial evaluating an infection control strategy to improve survival for critically ill children who are receiving mechanical ventilation.
CAFE - NIHR HTA	Critical care Atrial Fibrillation Evaluation	Literature review and database analysis to estimate how effective current treatments for new onset atrial fibrillation (a fast, irregular heartbeat) are when they occur in the critical care unit.
FIRST-ABC - NIHR HTA	FIRST-line support for Assistance in Breathing in Children	Multicentre randomised clinical trial evaluating hi flow nasal cannula (delivering oxygen via nasal prongs) to improve recovery for critically ill children requiring non-invasive respiratory support.
CIRCA - RC(UK)	Critical Illness-Related Cardiac Arrest	Observational study to understand the frequency of patients having a cardiac arrest in the critical care unit, their survival and, for those that recover, their longer-term quality of life.
PRESSURE - NIHR HTA	Evaluating the clinical and cost effectiveness of using a more permissive blood pressure target to guide careful titration of vasoactive agents in critically ill children with hypotension: 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.

Intensive Care National Audit and Research Centre

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

Acronyms used in the Financial Statements

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

Intensive Care National Audit and Research Centre

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

APPENDICES

2021 Comparatives

Appendix 1

2 INCOME

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

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

Appendix 2

4 TOTAL EXPENDITURE

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

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

Appendix 3

5 GOVERNANCE

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

Travel and meeting costs were £4,544 of which, £804 (£55 - 2020) were reimbursed to 5 (4 - 2020) trustee members.
Fees payable to the charity's auditors in respect of the audit and specialist advice were £12,895 (£7,500 - 2020).

Intensive Care National Audit and Research Centre

Notes to the Accounts

For the year ended 31 December 2022
(continued)

APPENDICES

2021 Comparatives

Appendix 4

12 DEBTORS

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

Appendix 5

13 CREDITORS

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

Intensive Care National Audit and Research Centre

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

2021 Comparatives

Appendix 6

18 RESERVES

The movement in the reserves were as follows:

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

Purposes of restricted funds

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

Purpose of designated funds

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