



**Working together
to improve care and outcomes**

Intensive Care National Audit and Research Centre
Annual Report and Accounts | Year ended 31 December 2018

www.icnarc.org

About us

In the UK, each year, around 184,000¹ adults are admitted to a critical care unit.

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

We achieve this by providing information about the quality of care to those who finance, commission, manage, deliver and experience critical care (both NHS and non-NHS), through our national clinical audits and 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 our work: visit www.icnarc.org

¹ Based on the overall UK total number of admissions to adult general critical care units, excluding admissions to adult specialist, paediatric or neonatal critical care units.

Contents

1	About us
3	Message from the Chair
3	Message from the Directors
4	Annual Report
4	Strategic Report
5	Progress against our strategic priorities and objectives for 2018
6	Establishing quality through research
7	Research highlights - 2018
8	Our plans for research – 2019
9	Assessing quality through audit
10	Audit highlights – 2018
11	Our plans for audit – 2019
12	Promoting quality through sharing information
13	Sharing information highlights – 2018
14	Our plans for sharing information – 2019
15	Trustees Report
15	Financial Review
17	Governance, structure and management
19	Statement of Trustees' responsibilities
20	Independent auditors' report to the Trustees of the Intensive Care National Audit and Research Centre
22	Financial statements
22	Statement of Financial Activities
23	Statement of Financial Position
24	Statement of Cash Flows
25	Notes to the Accounts

Message from the Chair

As the new Chair of the Board of Management (Trustees) of the Intensive Care National Audit and Research Centre (ICNARC), I am delighted to welcome you to our Annual Report and Accounts for 2018... ..a very exciting year for me, personally, having been appointed to the role of Chair from 1 January 2019.

I am honoured to have taken up this role at this exciting time for ICNARC and very much look forward to leading the Trustees in supporting ICNARC's future development – as we work towards implementing our new, five-year, strategic plan and, of course, to celebrating 25 years of ICNARC in 2019.

My appointment, naturally, coincided with the departure of Bob Nicholls, who retired and stepped down as Chair at the end of 2018, after three years of service to ICNARC. In 2018, we also said farewell to Professor Sir Nick Black, after sixteen years of dedicated service as a Trustee; both Bob and Nick will be missed.

While sad to say farewell to Bob and Nick, we were also delighted to appoint and welcome three new Trustees – Sue James and Professors Ruth Endacott and Jan van der Meulen with skills and expertise to enrich our Board of Management.

As every year, reading this Annual Report and Accounts for 2018 reminds me of the huge output from our dedicated staff team – all committed to improving the care and outcomes for the critically ill – which indicates growth in audit, research and in sharing information from these activities. I look forward to 2019 as we embark on our new five-year strategic plan with a vision that all critically ill people receive timely, appropriate and optimal care and achieve best outcomes.

Rob Sneyd | Chair

Message from the Directors

2018 was a busy year – delivering on the third and final year of our short-term (2016-2018) strategic plan while developing, for Board of Management (Trustees) approval, our new longer-term (2019-2023) strategic plan! The latter was the culmination of an eighteen-month project undertaken in collaboration with all staff, Trustees and external “critical” friends.

So, we move into 2019, our 25th anniversary year – inspired by our vision where all critically ill people receive timely, appropriate and optimal care and achieve best outcomes and on a mission to continue to improve the quality of critical care through audit, research and education conducted with, and in the interests of, patients and those who care for them. Our values: rigorous; collaborative; innovative; and forward-thinking; underpinning all that we do.

During 2018, we reviewed staff capacity to deliver our mission and recruited where gaps were indicated. We invested in our working environment and continued to develop both our senior management team and, through investment in wider management training, all our managers in ICNARC. As for other organisations, measures and training were put in place to ensure compliance with the European Union General Data Protection Regulation to protect personal data.

Major development continued with our database platform – a secure platform to improve the delivery (effectiveness and efficiency) of our national clinical audits and research studies for our many collaborative partners. Our audit and research grew during 2018 and we look forward to continuing to work to improve care and outcomes into 2019 and beyond.

Kathy Rowan | Director of Scientific & Strategic Development
Kerrie Gemmill | Managing Director

Strategic Report

The Charitable Objects of ICNARC are:

"...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)..."

The aim of ICNARC is to promote improvements in the organisation and practice of critical care in the UK. We want to improve care, outcomes and experiences for critically ill patients and for those who care for them.

***"...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 objectives by:

Establishing quality through research

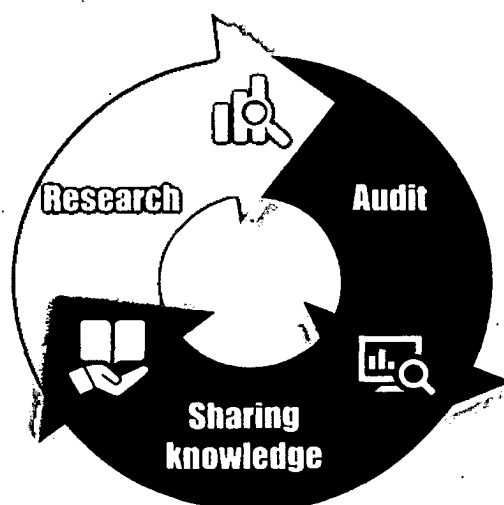
Read more about how we are developing and expanding our research portfolio within our Clinical Trials Unit, building on our success and expertise (page 6).

Assessing quality through audit

Read more about how we are developing and expanding our audits within our National Audit Programme enabling health care providers to deliver better care to achieve improved care and outcomes (page 9).

Promoting quality through sharing information

Read more about how we are analysing data and sharing information, enabling health care providers to translate knowledge into improving practice (page 12).



Progress against our strategic priorities and objectives for 2018

2018 was the final year of our short-term (2016-2018) strategic plan.

Three key organisational objectives formed part of this plan and we outline our progress against each, and our work to complete our next five-year strategic plan, below.

Sustain strong financial management and efficiencies

- Board of Management (Trustees) appointed three new members and a new Chair – the Board comprises eleven Trustees with diverse, relevant expertise to our work.
- Effective measures and training were put in place to comply with the European Union General Data Protection Regulation (GDPR) to protect personal data.
- Development of the Senior Management Team continued including management training for all managers within the organisation.
- Staff capacity to deliver our objectives was reviewed and investment made to recruit staff to any gaps plus investment to improve the working environment.
- Developing, diversifying and growing our income streams for both audit and research continued.

Create a firm foundation for digital working

- Development of our database platform – Platform X – a platform to improve the effectiveness and efficiency of our national clinical audits and research studies.
- Staff were empowered and trained to embrace agile working and increase digital activities.
- A microsite was developed and introduced to improve our online recruitment process.
- Activity across social media was increased to more regularly share news and information, e-newsletters were established to enhance engagement.

Build on our success and expertise in clinical and health services research

- Our research portfolio increased – over £2 million for four new research studies was competed for and won.
- New staff were recruited to increase our research capacity and enable us to maintain our track record of delivering high-quality research.
- Scientific publications and presentations at conferences, both nationally and internationally, were maintained.

Completing development of our five year (2019-2023) strategic plan

- In line with our vision, mission and values, our five-year strategic plan – outlining our strategic priorities and enablers – was completed in collaboration with all staff, Trustees and external critical friends.
- Our five-year strategic plan and 2019 business plan were approved by our Board of Management (Trustees).

Establishing quality through research

Research at ICNARC is conducted within our Clinical Trials Unit (CTU), a fully registered unit with the UK Clinical Research Collaboration. Our small CTU conducts a broad portfolio of research in critical care, both experimental (randomised clinical trials) and observational, applying quantitative and qualitative methods. We conduct research studies that evaluate the care and outcomes for the critically ill, predominantly focussed at evaluation of care within the NHS, with a view to informing best care and best outcomes for future critically ill 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 – 2018



We remain committed to evaluating both adult and paediatric critical care and continue to develop our research portfolio in both areas.

Adult critical care research

Awarded	Commenced	Ongoing	Completed
<ul style="list-style-type: none">• RRAM• CAFE• CIRCA	<ul style="list-style-type: none">• REMAP-CAP• RRAM	<ul style="list-style-type: none">• 65 TRIAL• Cardiac Arrest• PEPTIC• RISK II	<ul style="list-style-type: none">• Avoidable mortality from in-hospital cardiac arrest

Paediatric critical care research

Awarded	Commenced	Ongoing	Completed
<ul style="list-style-type: none">• FIRST-ABC	<ul style="list-style-type: none">• COAST-Nutrition	<ul style="list-style-type: none">• DEPICT• COAST	<ul style="list-style-type: none">• FIRST-ABC(pilot)• Fever

Research highlights – 2018

Harmonising data from international databases to understand outcomes from sepsis – a comparison of mortality from sepsis in Brazil and England...

- Accounting for differences in patient factors is essential for understanding outcomes from sepsis and making international comparisons.
- National databases from Brazil and England were harmonised, for the first time, to explore differences in outcomes from sepsis.
- Data for both generic and sepsis-specific patient factors were harmonised.
- When accounting for generic factors, sepsis mortality was higher in England, however, when additionally accounting for sepsis-specific factors, mortality was higher in Brazil.
- Published in Critical Care Medicine.

Evaluating psychological support for critically ill patients...

- The ongoing cluster randomised clinical trial evaluating the impact of a nurse-led, complex intervention to reduce post-traumatic stress symptoms after ICU was completed.
- The trial recruited 1458 patients from 24 NHS adult general critical care units between September 2015 and January 2017.
- The results were released, for the first time, in a presentation at the European Society of Intensive Care Medicine conference, in October, – as part of the President's Ground-breaking Research Release session.
- Funded by the NIHR HS&DR programme (12/64/124).

Successful pilot leads to full trial...

- A feasibility randomised clinical trial evaluating two types of non-invasive respiratory support (high-flow nasal cannula versus continuous positive airway pressure) in critically ill children provided the basis for a new research grant submission and award.
- The feasibility trial recruited 121 patients from three paediatric intensive care units.
- Feasibility trial funded by the Great Ormond Street Children's Charity.
- Feasibility trial published in Critical Care Medicine.
- Full trial funded by the NIHR HTA programme (17/94/28).

Successful, rapid recruitment to trial leads to sample size increase...

- Funding for an efficient-designed, data enabled randomised clinical trial, nested within our national clinical audit, enhanced recruitment such that the full sample of patients was recruited in half the allocated period.
- The enhanced recruitment to the trial – evaluating the use of a lower blood pressure target to reduce the dose and duration of vasopressors in older patients – led to an agreement with the funder to increase the sample size (from 1440 to 2600 patients).
- A bigger sample size increases the overall value of the trial to inform care and outcomes in this area.
- Funded by the NIHR HTA programme (15/80/39).

For a full list of our research, visit:
www.icnarc.org/Our-Research/About

Our plans for research – 2019

- We will continue to partner with patients, carers and the public in the design and management of our research studies.
- We will continue to lead and collaborate on national and international research studies into adult and paediatric critical care.
- We will continue to increase the efficiency of our research studies, including maximising the use of routinely collected data.
- We will continue to support and provide working opportunities for clinical and non-clinical associates and invest in our/others' research studies and researchers through academic collaboration and citizenship.
- We will continue to aim for the highest level of impact from our research studies.

Assessing quality through audit

Audit at ICNARC is conducted within our National Audit Programme. We co-ordinate national clinical audits that assess the care and outcomes for critically ill patients. Through specification, management and analyses of accurate, national clinical audit data and through applying accurate risk prediction – we support health care providers to benchmark their care and outcomes with other providers to prompt quality improvement.

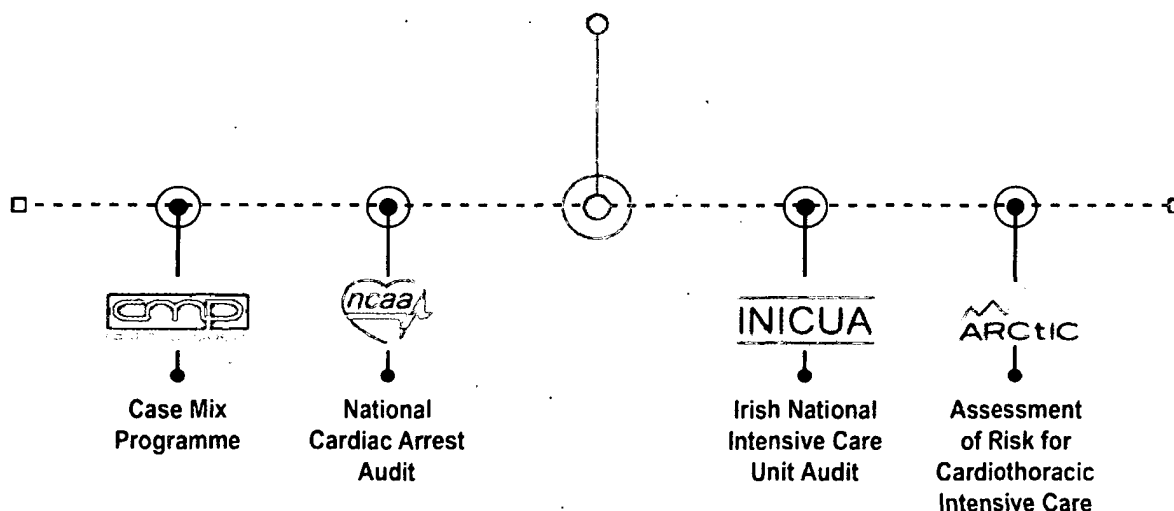
“...Without clinical audit, we don’t know how we are doing...”

Professor Sir Nick Black, Ex-Trustee, ICNARC

About our 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 as the foundation for ICNARC, the **Case Mix Programme** is a national clinical audit of patient outcomes from adult critical care – covering adult, general critical care units (intensive care and combined intensive care/high dependency units) in the NHS and non NHS hospitals in England, Wales and Northern Ireland.

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

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

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

Audit highlights – 2018

Case Mix Programme



- 284 adult critical care units (30 specialist) now participating.
- Validated data on 228,275 critical care admissions analysed, reported to units and added to the Case Mix Programme Database (CMPD).
- Statistical risk adjustment model, which underpins the valid comparisons between critical care units, was updated and tested.
- Development completed for the transition of the new major database platform, Platform X.
- Development of the update to the CMP dataset nearing completion.
- CMPD was a major data source for the NHS Improvement Getting It Right First Time (GIRFT) programme.
- Eighth annual, publicly available, Annual Quality Report published online (on 12 December 2018).

National Cardiac Arrest Audit



- Continuing successful partnership with the Resuscitation Council (UK).
- 200 hospitals now participating.
- Validated data on 17,414 patients having an in-hospital cardiac arrest analysed, reported to hospitals and added to the National Cardiac Arrest Audit database.
- Statistical risk adjustment models, which underpin the valid comparisons between hospitals, were updated and tested.
- Key stakeholder strategy day held to develop short- and longer-term plans.
- Plans for future annual, publicly available, online reports communicated to participating hospitals.

Irish National ICU Audit



- Continuing successful partnership with the National Office of Clinical Audit in Ireland.
- 18 adult critical care units (2 specialist) now participating.
- Validated data on 8,228 critical care admissions analysed, reported to units and added to the Irish National ICU Audit database.
- Statistical risk adjustment model, which underpins the valid comparisons between critical care units, was updated and tested (in line with the Case Mix Programme).
- First Irish comparative report produced with results integrated into the first Irish National ICU Audit Report produced by the National Office of Clinical Audit in Ireland.

Assessment of Risk in Cardiothoracic Intensive Care



- Continuing successful partnership with the Association for Cardiothoracic Anaesthesia and Critical Care.
- 20 adult cardiothoracic critical units now participating.
- Validated data on 27,317 cardiothoracic critical care admissions analysed, reported to units and added to the Assessment of Risk in Cardiothoracic Intensive Care database.
- Statistical risk adjustment model, which underpins the valid comparisons between critical care units, was updated and tested (in line with the Case Mix Programme).
- Development completed for the transition of the new major database platform, Platform X.
- Second, annual, publicly available, report published online (on 12 December 2018).

Our plans for audit – 2019

- We will continue to maintain and increase coverage of our national clinical audits and, where appropriate, continue to develop and extend our audit services.
- We will celebrate 25 years of the Case Mix Programme and 10 years of the National Cardiac Arrest Audit.
- We will continue, to develop our collaborations with Resuscitation Council UK, National Office of Clinical Audit in Ireland and Association for Cardiothoracic Anaesthesia and Critical Care.
- We will continue to develop Assessment of Risk for Cardiothoracic Intensive Care as an independent audit on the NHS Quality Accounts.

Promoting quality through sharing information

We share information – results from our national clinical audits and from our research studies – through local, regional and national reports (audit) and through peer-reviewed scientific and other publications (research). We enhance dissemination of 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 best practice should be based on high-quality, rigorous, scientific evidence.

“...Through dissemination and circulation of these outstanding data, we can improve practices and continue to improve our work...”

Kelly Shiel, Resuscitation Officer, NCAA participating hospital



Education, training and support

In addition to sharing information, we provide education, training and support to other clinical and non-clinical researchers through either hosting or working closely and collaboratively with them. In 2018, we continued to host Dr Manu Shankar-Hari as part of his NIHR Clinician Scientist award and we worked in close collaboration with 135 external co-investigators on new and ongoing research studies and 128 external co-authors on publications.

“...As part of my NIHR Clinician Scientist award, I am studying longer-term outcomes following sepsis-related critical illness and working on my first clinical trial as a Chief Investigator. For the duration of the award, ICNARC is hosting me alongside King's College, London. I am working closely with Professor Kathy Rowan and Professor David Harrison, whose expertise and support has been superb...”

Dr Manu Shankar-Hari

Sharing information highlights – 2018

Reports

- 1,171 Quarterly Quality Reports for critical care units in the Case Mix Programme, Irish National Intensive Care Unit Audit and the Assessment of Risk in Cardiothoracic Intensive Care audit.
- 27 reports for networks of critical care units in the Case Mix Programme and the Irish National Intensive Care Unit Audit.
- 1 public, online, Annual Quality Report for the Case Mix Programme and for the Assessment of Risk in Cardiothoracic Intensive Care audit.
- 43 data analyses approved via the independent Data Access Advisory Group.
- Case Mix Programme data incorporated into MyNHS, NHS Choices and the Healthcare Quality Improvement Partnership National Clinical Audit Benchmarking dashboards.
- 678 quarterly reports for hospitals in the National Cardiac Arrest Audit.
- Case Mix Programme and Assessment of Risk in Cardiothoracic Intensive Care audit data for 143 Getting It Right First Time information packs for NHS Trusts in England.

Publications

- 19 publications in the peer-reviewed scientific literature.
- 4 publications in general and 15 publications in critical care journals.
- 16 publications on research in adult and 3 publications on paediatric critical care.
- 19 publications include 6 ICNARC co-authors.
- 19 publications include 128 external (non-ICNARC) co-authors.

Digital communications

- 2,365 followers on Twitter.
- 319 tweets, 40,000 impressions.
- 163 followers on LinkedIn.
- 3 e-Newsletters to staff in critical care units in the Case Mix Programme, Irish National Intensive Care Unit and Assessment of Risk in Cardiothoracic Intensive Care audits.
- 3 e-Newsletters to staff in hospitals in the National Cardiac Arrest Audit.

Meetings/Conferences

- 4 dataset workshops for the Case Mix Programme (~25 delegates each).
- 1 Annual Meeting of the Case Mix Programme (~320 delegates).
- 2 presentations at critical care network meetings (~150 delegates each).
- 1 Annual Meeting of the National Cardiac Arrest Audit (~118 delegates).
- 2 presentations/participation in National Office of Clinical Audit ICNARC workshops (~20 delegates each).
- Presentations from ICNARC's Director of Scientific & Strategic Development at 11 national and 10 international critical care conferences.

Our plans for sharing information – 2019

- We will work to continue to enhance our collaborations and partnerships, facilitating conversations with new individuals and groups, and support national initiatives.
- We will continue to deliver on our digital commitments by utilising the appropriate technology, both to enhance the organisation and the delivery of our information.
- We will continue to develop our technology to enhance delivery of our services.
- We will continue to build on our strong reputation as a leading authority in critical care – both in audit and in research – by continuing to share our expertise and information.
- As a 'people first' organisation, we will continue to include our staff, Trustees and key stakeholders in the development of our future vision.

Trustees Report

Financial review

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities (FRS 102) in preparing the financial statements of the Charity.

- **Income**

ICNARC is funded by income from subscriptions to our national clinical audits and from the successful awarding of research grants.

For the year ended 31 December 2018, ICNARC generated total income of £2,890,784, a decrease of 3% on 2017.

Income includes £1,501,385 from audit activities, £1,281,625 from research grants and £107,774 from other statistical analyses.

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

- **Expenditure**

Total expenditure in 2018 is £2,689,810, a decrease of 5% on 2017.

- **Cash**

At the end of the financial year, total cash is £1,520,517. This is a decrease of 27% on 2017 and is attributed to the timing of grant agreements.

Going concern

ICNARC is well-placed to manage the business risks we face. This position is supported by a strong cash flow and proven ability to secure new research grants.

We recognise the need to build our reserves to enable investment in improving our technology and security and to manage the impact of unplanned events.

The Trustees have a reasonable expectation that the Charity has sufficient resources and control mechanisms to continue operating for the foreseeable future and believe 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 are periodically benchmarked against similar roles within organisations that engage in similar activities. ICNARC aims to set salaries as close to the median as possible in order to attract highly qualified staff. All roles are evaluated against agreed organisational criteria that determine the grade and salary for the role.

We commenced our review of our reward and recognition programme, including salary benchmarking, updating job descriptions and exploring other benefits, to ensure we continued to attract and retain the best talent for the roles.

Key risks and uncertainties

The Trustees have identified and reviewed the major risks to which the organisation 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 Trustees.

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

The Trustees consider the following to be the key risks that ICNARC needs to focus on:

- **Change in Government policy**

Risk: A change of Government, a new health care structure and/or a demand for savings within the NHS may impact on funding available and, in particular, ongoing uncertainties relating to Brexit.

Mitigation: We continue to monitor national policy around proposed development in health care structure for the NHS. We continue to develop and maintain good relationships with relevant, external organisations and with relevant individuals who form our service delivery contacts, including managers within our participating NHS (and non-NHS) hospitals and with key professionals and other key stakeholders.

- **Sufficient financial resources**

Risk: The uncertain economic climate and public sector funding pressures pose significant risks for ICNARC.

Mitigation: We continue to plan our budget to ensure that we obtain at least full cost-recovery and we aim to increase our reserves to support future investment. We achieve this by focusing on diversifying our income to have a mixed portfolio of funders, balanced with efficiency savings which are underpinned by robust financial management.

- **Knowledge and skills**

Risk: Attracting and retaining staff with scientific expertise and knowledge is strategically important in ensuring that ICNARC remains a leading organisation in emergency and critical care audit and research.

Mitigation: We manage this risk through a programme of mentoring and supporting of key scientific staff, developing skills and expertise and reviewing our employment package for specialist, scientific roles.

- **Technology and data security**

Risk: Our technology underpins and powers our data entry, processing and reporting for our national clinical audits and our research studies. The ability to keep pace with the need to 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: In light of recent global data security breaches and new regulations relating to GDPR, we continue to maintain our Section 251 compliance. We are working closely with our managed services and our customers to ensure that we are adopting the best systems and processes to mitigate these risks.

Reserves

The Trustees have a policy whereby the unrestricted funds, not committed or invested in tangible fixed assets (the free reserve), held by the organisation should be between 25% and 50% of the annual resource expended in the General Fund.

At this level, the Trustees feel 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 the current activities until new funding was secured. In 2018, the surplus generated of £200,974 has increased our unrestricted reserves to £649,795 and our free reserves to £443,987, an increase of 14% on 2017.

These unrestricted funds at the end of 2018 are at 31% of the annual resource expended in the General Fund. The Trustees aim to review the Reserves policy in 2019 to ensure it is still fit-for-purpose.

The Trustees wish to maintain the designated fund of £50,000 (Development Fund) for promoting audit and research into emergency and critical care. At the end of 2018, the designated fund was £50,000.

Fundraising

The Charity does not raise funds from the public and no fund-raising activities have been undertaken by the Charity or by other fund-raisers on behalf of the Charity.

Fixed assets

Changes in fixed assets are shown in Note 11.

Auditors

MHA MacIntyre Hudson is deemed to be re-appointed under section 487(2) of Companies Act 2006.

Status

The Company is a Registered Charity (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 Trustees has been prepared in accordance with the special provisions under Part 15 of the Companies Act 2006 relating to small companies.

Governance, structure and management

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

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

Registered Name of Company:

Intensive Care National Audit and Research Centre

Company Number: 02946727

Registered Charity Number: 1039417

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

Our Trustees

The Trustees form the Board of Management and are responsible for the governance and strategy of ICNARC. The Board of Management is made up of eleven Trustees, comprising a mix of clinical and lay members. The Trustees have 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 Trustees (Board of Management) meets four to five times per year and delegate the day-to-day responsibility for running of ICNARC to the Managing Director and the Director of Scientific & Strategic Development, along with other members of the SMT. In 2018, an Audit & Risk Committee was established to assist the Trustees in their duty to supervise the broad direction of ICNARC's financial affairs and ensure compliance with company law and charity commission best practice. Trustees act as advisors to staff on business and clinical issues and keep the organisation up-to-date with developments within health and other relevant fields. All Trustees give their time freely and no Trustee remuneration was paid in 2018.

We were pleased to appoint three new Trustees in December 2018, Ms Susan James, Professor Jan van der Meulen and Professor Ruth Endacott, who bring with them extensive business and clinical expertise. We are extremely grateful to Mr Robert Nicholls and Professor Sir Nick Black for their long service and commitment as Trustees to ICNARC, who both

retired from the Board of Management in December 2018.

The Trustees serving during 2018 and into 2019 are:

Chair:	Prof Robert Sneyd (commenced 1 January 2019) Mr Robert Nicholls (resigned 31 December 2018)
Trustees:	Dr Simon Baudouin Prof Sir Nick Black (resigned 31 December 2018) Dr Tim Gould Dr Lisa Hinton Mr Paul Maddox (Treasurer) Prof David Menon Ms Carolyn Seet Dr Gareth Sellors Ms Susan James (commenced 1 January 2019) Prof Jan van der Meulen (commenced 1 January 2019) Prof Ruth Endacott (commenced 1 January 2019)

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 invited to attend the Annual Meetings and, where relevant, represent ICNARC on external advisory groups.

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

Public Benefit

In shaping the objectives and activities of the year, the Trustees have considered the guidance of the Charity Commission on public benefit, including the guidance 'Public Benefit: Running a Charity'. The nature of this public benefit is detailed on pages 4-14.

Senior Management Team

The Managing Director and the Director of Scientific & Strategic Development, along with other members of the SMT, are responsible for the day-to-day running of ICNARC under authority delegated to them by the Trustees (Board of Management) and are collectively responsible for the management and operations of ICNARC.

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

The SMT members in 2018 are:

Ms Kerrie Gemmill	Managing Director
Prof Kathryn Rowan	Director of Scientific & Strategic Development
Ms Margaret Duffy	Head of Finance & Resources
Prof David Harrison	Head Statistician
Mr Sasha Korniak	Head of Data & Business Technology
Mr Paul Mouncey	Head of Research

Our staff

During 2018, ICNARC had an average paid workforce of 34 staff, located in our central London office.

ICNARC is an equal opportunities employer. We promote equality and diversity by:

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

Statement of Trustees' responsibilities

Trustees' responsibilities in relation to the financial statements

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in operation.

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

In so far as the Trustees are aware:

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

In approving the Trustees' Annual Report and Accounts, we also approve the Strategic Report included therein, in our capacity as Company Directors.

Signed on behalf of the Board
J R Sneyd
Director



Auditors MHA MacIntyre Hudson
New Bridge Street House
30–34 New Bridge Street
London
EC4V 6BJ

Date: 19 September 2019

Bankers Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2BR

Telephone: 020 7831 6878
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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 the Intensive Care National Audit and Research Centre (the 'charitable company') for the year ended 31 December 2018 which comprise the Statement of Financial Activities, the Statement of Financial Position and 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 2018, 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' 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 strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report 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 strategic report and 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.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 19, 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's 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.

MHA MacIntyre Hudson

Rakesh Shaunak FCA
(Senior Statutory Auditor)
For and on behalf of
MHA MacIntyre Hudson
Chartered Accountants & Statutory Auditor
New Bridge Street House
30-34 New Bridge Street
London
EC4V 6BJ

Date: 30-09-19

Statement of Financial Activities
(Incorporating an Income and Expenditure account)
For the year ended 31 December 2018

	Notes	Unrestricted Funds		Restricted	2018	2017
		General	Development Fund			
		£	£	£	£	£
Income and endowments from:						Note 15
Investment income - bank interest		-	-	-	-	137
Charitable activities						
Participants' Cost Contribution (Audits)	7	1,253,481	-	211,820	1,465,301	1,434,891
Activities in promoting the Audits	7	35,071	-	1,013	36,084	33,528
Other services	7	107,299	-	475	107,774	7,678
Research funding	2	-	-	1,281,625	1,281,625	1,492,995
Total		1,395,851	-	1,494,933	2,890,784	2,969,229
Expenditure on:						
Charitable activities						
Participants' Cost Contributions	5	806,782	-	214,248	1,021,030	990,632
Activities in promoting Audit	5	103,131	-	-	103,131	98,077
Data Services	6	284,024	-	-	284,024	270,765
Research	3	-	-	1,281,625	1,281,625	1,470,313
Total	5	1,193,937	-	1,495,873	2,689,810	2,829,787
Net income/(expenditure)		201,914	-	(940)	200,974	139,442
Transfers between funds		-	-	-	-	-
Net movement in funds		201,914	-	(940)	200,974	139,442
Total funds brought forward		397,881	50,000	27,203	475,084	335,642
Total funds carried forward	16	599,795	50,000	26,263	676,058	475,084

- All the company's operations are classified as continuing.
- The company had no recognised gains or losses other than those included in the movement in funds for the year.
- A statement on the movement on reserves appears as Note 16 to the financial statements.
- The Notes on pages 25 to 32 form part of these accounts

Statement of Financial Position

For the year ended 31 December 2018

	Notes	Unrestricted £	Restricted £	2018 £	2017 £
FIXED ASSETS					
Tangible assets	11	205,808	-	205,808	58,230
CURRENT ASSETS					
Receivables	12	633,267	634,135	1,267,402	669,550
Cash at bank and in hand		73	-	73	72
Cash deposit		808,943	711,500	1,520,443	2,085,841
		1,442,283	1,345,635	2,787,918	2,755,463
Payables					
Amounts falling due within one year					
Receipts in advance		677,114	220,037	897,151	858,666
Other payables		321,182	1,099,336	1,420,518	1,479,942
	13	998,296	1,319,373	2,317,669	2,338,608
Net current assets		443,987	26,263	470,250	416,854
NET ASSETS		649,795	26,263	676,058	475,084
Represented by:					
Unrestricted Funds					
General Fund	16	599,795			397,881
Development Fund	16	50,000			50,000
				649,795	447,881
Restricted Fund	16		26,263	26,263	27,203
				676,058	475,084

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

J R Sneyd, Director



Formally approved by the Board of Management on 19 September 2019

The Notes on pages 25 to 32 form part of these accounts.

Company Registration Number: 02946727

Statement of Cash Flows

For the year ended 31 December 2018

	2018	2017
Cash used in operating activities		
(Increase)/Decrease in debtors	(597,852)	128,651
Increase/(Decrease) in creditors	(20,941)	449,470
Depreciation charges	27,038	22,512
Surplus/Deficit less interest income	200,974	139,304
Net cash used in operating activities	(390,780)	739,938
Cash flow from investing activities		
Interest income	-	137
Purchase of tangible fixed assets	(174,616)	(14,860)
Net cash provided by investing activities	(174,616)	(14,723)
Increase (decrease) in cash and cash equivalents in the year	(565,396)	725,215
Cash and cash equivalents at the beginning of the year	2,085,913	1,360,698
Cash and cash equivalents at end year	<u>1,520,517</u>	<u>2,085,913</u>

Notes to the Accounts

For the year ended 31 December 2018

Intensive Care National Audit and Research Centre is a company limited by guarantee registered in England and Wales and an incorporated charity registered with the Charity Commission. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given on Page 17. The nature of the charity's operations and principal activities are detailed on pages 5-16. The charity is a public benefit entity as defined by FRS 102. The company registration is 2946727.

1 ACCOUNTING POLICIES

- (a) The accounts have been prepared under the historical cost convention in accordance with the Companies Act 2006 and follow the recommendations in *Accounting and Reporting by charities: Statement of Recommended Practices* 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 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 is sufficient with the level of reserves for the charity to be able to continue as a going concern. They 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. It is matched to expenditure in the year expenditure occurs. Any advance income over expenditure is held on the Statement of Financial Position as deferred income.
- (e) The Annual Participants Cost Contributions (APCC) is invoiced on the anniversary date of joining. Any proportion of a current year income relating to the following year is treated as deferred income.
- (f) The NCAA participants income is invoiced on the anniversary date of joining. Any proportion of a 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 the particular 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 on the following basis.

Annual Participants' Cost Contribution (Audit)	65%
Activities in Promoting the Audit	5%
Data Services	15%
Research	15%
- (i) All fixed assets are initially recorded at cost and capitalised if costs exceed £100.
- (j) Depreciation is provided at the following annual rates in order 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%
Software and IT development	20%
- (k) IT development is capitalised on completion where there are expected to be economic benefits flowing to the charity from the asset, the amount can be reliably measured.
- (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) Designated Funds are unrestricted funds earmarked by the Board of Management for a particular purpose (i.e. Development Fund).
- (n) Restricted Funds are to be used for the specific purposes as laid down by the provider. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.
- (o) The charity operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the charity. The annual contribution payable is charged to the income and expenditure account.
- (p) 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.
- (q) The charity has only financial assets and financial liabilities, including cash, of a kind which qualify as basic financial instruments.

Notes to the Accounts

For the year ended 31 December 2018
Continued

2 RESEARCH FUNDING

	Unrestricted funds		Restricted	Total	Total
	General	Development		2018	2017
	£	£	£	£	£
Research					
Others	-	-	-	-	22,682
Grants:					
POPPI - HS&DR	-	-	104,053	104,053	407,532
CIF - NIHR	-	-	102,680	102,680	55,510
FEVER - HTA	-	-	141,781	141,781	300,786
65 - NIHR	-	-	553,419	553,419	394,776
Risk 2 - HTA	-	-	32,125	32,125	89,218
COAST - Imperial	-	-	103,136	103,136	80,735
COAST Nutrition	-	-	66,708	66,708	-
RRAM - HTA	-	-	83,526	83,526	-
Prepare REMAP-CAP	-	-	37,825	37,825	-
FISH - Imperial	-	-	-	-	108,206
Oxy-PICU1 - GOSH	-	-	-	-	29,695
Other	-	-	56,372	56,372	3,855
	-	-	1,281,625	1,281,625	1,492,995

3 RESTRICTED RESOURCES EXPENDITURE - RESEARCH

	Start date	Grant value	2018	2017
			£	£
POPPI	01/11/2013	2,040,451	104,053	407,532
CIF	01/09/2013	800,636	102,680	55,510
FEVER	01/11/2016	516,030	141,781	300,786
65 - NIHR	01/03/2016	1,071,497	553,419	394,776
Risk 2	01/08/2016	261,240	32,125	89,218
COAST	01/10/2016	278,636	103,136	80,735
COAST Nutrition	01/05/2018	495,006	66,708	-
RRAM - HTA	01/04/2018	142,286	83,526	-
Prepare REMAP-CAP	01/01/2018	284,772	37,825	-
Fish	01/12/2015	301,096	-	108,206
Oxy-PICU1 - GOSH	01/10/2016	49,595	-	29,695
Other	various	301,096	56,372	3,855
			1,281,625	1,470,313

4 RESTRICTED RESOURCES EXPENDITURE - AUDIT

	2018	2017
	£	£
NCAA	214,248	201,075

Notes to the Accounts

For the year ended 31 December 2018
Continued

5 TOTAL EXPENDITURE

	Unrestricted				Restricted		Total	Total
	Audit	Promoting	Data Services	Mgt	Audit	Research grants	2018	2017
	£	£	£	£	£	£	£	£
Staff costs	499,093	38,392	115,175	150,149	101,686	516,070	1,420,567	1,514,135
Training	-	21,282	-	-	-	65	21,347	11,957
Recruitment	-	-	-	8,586	-	-	8,586	37,725
IT Development	(35,159)	-	-	-	-	-	(35,159)	-
Meetings - Audit	47,396	-	-	-	9,391	6,160	62,947	62,468
Travel	10,771	829	2,486	2,486	200	26,722	43,492	36,729
Premises	143,302	11,023	33,070	33,070	-	-	220,465	205,613
Legal/audit fees	-	-	-	25,490	-	-	25,490	14,097
Communications	36,314	2,793	8,380	8,380	72	398	56,338	46,660
Publications/printing	599	46	138	138	-	-	922	-
Post and carriage	1,434	307	-	307	15	2,792	4,855	2,971
Bank charges	-	-	-	1,135	82	-	1,217	1,202
Depreciation	17,450	1,342	4,027	4,027	-	192	27,039	22,513
Research expenditure	-	-	39,396	-	-	528,449	567,845	607,400
Other costs	(119,247)	11,361	34,083	34,083	102,803	200,778	263,860	266,318
Allocation of other costs	204,827	15,755	47,269	(267,851)	-	-	-	-
	806,782	103,131	284,024	-	214,248	1,281,625	2,689,810	2,829,787

Allocation of other costs is the reallocated Management and Administration after deduction for Governance and on the basis of staff costs. Operating leases costs totalled £179,272 (£179,272 - 2017).

6 GOVERNANCE

	Unrestricted	Restricted	2018	2017
	£	£	£	£
Board of Management & committees	10,683	-	10,683	5,478
Legal and HR	19,740	-	19,740	5,128
Financial	5,750	-	5,750	8,969
	36,173	-	36,173	19,575

Travel costs amounting to £3,965 (£4,425 - 2017) were reimbursed to 7 (7 - 2017) trustee members.

Fees payable to the charity's auditors in respect of the audit and specialist advice were £5,750 (£8,969 - 2017).

7 INCOME

	Unrestricted	Restricted	2018	2017
	£	£	£	£
Investment income				
Incoming resources for charitable activities include:				137
Participants' cost contribution (APCC/NCAA) deferred/bfwd	640,621	103,452	744,073	699,555
APCC income received 2018	1,289,974	212,850	1,502,824	1,479,409
Less APCC deferred income carried forward	(677,114)	(104,482)	(781,596)	(744,073)
Participants' cost contribution (APCC/NCAA)	1,253,481	211,820	1,465,301	1,435,028
Activities in promoting the APCC/NCAA	35,071	1,013	36,084	33,528
Research funding	-	1,281,625	1,281,625	1,492,995
Other services	107,299	475	107,774	7,678
Excludes investment income	1,395,851	1,494,933	2,890,784	2,969,229

Activities in promoting APCC include: training £3,291 - (£7,195 - 2017) software licensing £19,418 - (£18,766 - 2017), meeting, travel funding and speaker fees £13,375 - (£5,733 - 2017)

Notes to the Accounts

For the year ended 31 December 2018
Continued

8 SURPLUS ON ORDINARY ACTIVITIES

The surplus is stated after charging:	Unrestricted	Restricted	2018	2017
	£	£	£	£
Depreciation	27,038	-	27,038	22,512
Auditors' remuneration	4,590	-	4,590	4,750
Auditors' other	1,160	-	1,160	1,889
Employment costs (Note 9)	802,810	617,756	1,420,567	1,514,135

9 STAFF COSTS AND NUMBERS

	2018	2017
	£	£
Salaries	1,205,485	1,320,207
Social security costs	116,112	122,139
Pension	63,996	69,141
Seconded and agency staff	34,974	2,648
	<u>1,420,567</u>	<u>1,514,135</u>

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

£60,000 - £79,999	2	2
£80,000 - £89,000	1	-
£100,000 - £110,000	1	2

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

	No.	No.
Audit	11	11
Research	7	7
Statisticians & Data Management	5	8
Administration and support	11	11
	<u>34</u>	<u>37</u>

The company operates a Group Personal Pension scheme. Contributions to the Group Personal Pension Scheme in 2018 were £63,996 (£69,141 in 2017).

The amount of pension contribution to higher paid staff in 2018 was £24,364 (£20,133 in 2017).

The number of employees eligible to participate in the Group Personal Pension scheme at the end of 2018 is 13 (16 in 2017).

The number of employees auto-enrolled at the end of 2018 is 16 (15 in 2017).

The Trustees and the joint Directors are the key management personnel of the company. The Trustees, being in a voluntary position, receive no remuneration from the organisation.

The joint Directors receive total emoluments of £192,089.

10 TAXATION

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

Notes to the Accounts

For the year ended 31 December 2018
Continued

11 FIXED ASSETS

	Office fabrication	Computer equipment	Office equipment	Office furniture	Software	IT Development	Total
	£	£	£	£	£	£	£
Cost at 1 January 2018	62,523	145,717	25,496	56,896	45,400	-	336,032
Additions	32,641	42,765	-	1,950	-	97,260	174,616
Disposals	(£49,712)	(£52,466)	(£5,413)	(£23,483)	-	-	(£131,074)
At 31 December 2018	45,452	136,016	20,084	35,362	45,400	97,260	379,573
Depreciation at 1 January 2018	52,968	130,657	24,897	54,904	14,377	-	277,802
Depreciation for the period	4,672	11,850	470	965	9,080	-	27,038
Disposals	(£49,712)	(£52,466)	(£5,413)	(£23,483)	£0	-	(£131,074)
At 31 December 2018	7,927	90,040	19,954	32,386	23,457	-	173,766
Net book value at 31 December 2018	37,525	45,976	130	2,976	21,943	97,260	205,808
Net book value at 31 December 2017	9,556	15,061	599	1,991	31,023	-	58,230

12 RECEIVABLES

	Unrestricted	Restricted	2018	2017
	£	£	£	£
Trade debtors	514,787	-	514,787	425,222
Other debtors	30,190	-	30,190	27,324
Work in progress	18,147	-	18,147	-
Research projects	-	634,135	634,135	198,066
Prepayments	70,144	-	70,144	18,939
	633,267	634,135	1,267,402	669,550

13 PAYABLES

			2018	2017
	£	£	£	£
Trade creditors	176,152	-	176,152	78,285
Other creditors	11,954	-	11,954	9,767
Accruals	49,992	1,099,335	1,149,327	1,162,384
Taxation & Social Security	83,083	-	83,083	229,506
Deferred income (note 14)	677,114	220,037	897,151	858,666
	998,296	1,319,371	2,317,668	2,338,608

Notes to the Accounts

For the year ended 31 December 2018
Continued

14 DEFERRED INCOME

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

	2018	2017
	£	£
Balance at 1st January 2018	858,666	699,555
Amount released to incoming resources	(858,666)	(699,555)
Deferred audit	781,596	744,073
Deferred clinical infrastructure	34,912	68,592
Deferred research	80,642	46,001
Balance at 31 December 2018	897,151	858,666

15 2017 STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds		Restricted Funds	2017
	General	Development	Funds	
	£	£	£	£
Income and endowments from:				
Investment income - bank interest	137	-	-	137
Charitable activities				
Participants' Cost Contribution (Audits)	1,225,118	-	209,773	1,434,891
Activities in promoting the Audits	31,694	-	1,834	33,528
Other services	7,678	-	0	7,678
Research funding	22,682	-	1,470,313	1,492,995
Total	1,287,309	-	1,681,920	2,969,229
Expenditure				
Charitable activities				
Participants' Cost Contributions	789,557	-	201,075	990,632
Activities in promoting Audit	98,077	-	-	98,077
Data Services	270,765	-	-	270,765
Research	-	-	1,470,313	1,470,313
Total	1,158,399	-	1,671,388	2,829,787
Net income/(expenditure)	128,910	-	10,532	139,442
Transfer between funds				
Net movement in funds	128,910	-	10,532	139,442
Total funds brought forward	268,971	50,000	16,671	335,642
Total funds carried forward	397,881	50,000	27,203	475,084

Notes to the Accounts

For the year ended 31 December 2018
Continued

16 RESERVES

The movement in the reserves were as follows:

	At 1 Jan 2018	Incoming resources	Outgoing resources	Transfers	At 31 Dec 2018
	£	£	£	£	£
Restricted Funds					
Research Grants:					
POPPI	-	104,053	(104,053)	-	-
CIF	-	102,680	(102,680)	-	-
FEVER	-	141,781	(141,781)	-	-
65	-	553,419	(553,419)	-	-
Risk 2	-	32,125	(32,125)	-	-
COAST	-	103,136	(103,136)	-	-
COAST Nutrition	-	66,708	(66,708)	-	-
RRAM	-	83,526	(83,526)	-	-
Prepare REMAP CAP	-	37,825	(37,825)	-	-
Other	-	56,372	(56,372)	-	-
Total grants	-	1,281,625	(1,281,625)	-	-
Audit:					
NCAA	27,203	213,307	(214,248)	-	26,263
Unrestricted Funds					
Development Fund (designated)	50,000	-	-	-	50,000
General Fund	397,881	1,395,851	(1,193,937)	-	599,795
At the end of the year	475,084	2,890,784	(2,689,811)	-	676,058

Purposes of restricted funds

Resourced against awarded scientific research grants. At times income is received in advance of expenditure.

Purpose of designated funds

The Development Fund has been established to assist the development of a national, comparative audit of patient outcome for intensive care and high dependency care and the associated research therein.

17 RELATED PARTY TRANSACTIONS

There are no related party transactions in the year that require disclosure other than the Trustees' expenses in note 6.

18 ULTIMATE CONTROLLING PARTY

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

Notes to the Accounts

For the year ended 31 December 2018
Continued

19 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 £63,996 (2017: £69,141). Contributions totalling £11,960 (2017: £9,767) were payable to the fund as at 31 December 2018 and included in the Statement of Financial Position.

20 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.

	£
Land and buildings	
Within one year	169,983
Between one and two years	169,983
Between three and five years	<u>212,479</u>
	552,445
Equipment	
Within one year	7,928
Between one and two years	2,916
Between two and five years	<u>6,665</u>
	17,509
Total	<u><u>569,954</u></u>

21 CAPITAL COMMITMENTS

An office refurbishment project was undertaken in 2018, the remaining future commitment for new furniture ordered is £16,426

The second stage of a major IT development project commenced in November 2018 with future projected costs of £75,000.