

Charity Registration No. SC040669 (Scotland)

**SCOTTISH INTENSIVE CARE SOCIETY**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

# SCOTTISH INTENSIVE CARE SOCIETY

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Dr E Wilson Dr R Appleton Dr B Miles Dr I Macleod Dr S Cole  Dr P Austin  Dr D Griffith	(Appointed 22 January 2020)  (Appointed 22 January 2020)  (Appointed 22 January 2020)
<b>Charity number (Scotland)</b>	SC040669	
<b>Bankers</b>	The Royal Bank of Scotland 339 Byres Road Glasgow G12 8QP	
<b>Principal address</b>	Intensive Care Unit The Queen Elizabeth University Hospital 1345 Govan Road Glasgow United Kingdom G51 4TF	
<b>Independent examiner</b>	Gregory Callan BAcc CA French Duncan LLP Macfarlane Gray House Castlecraig Business Park Springbank Road Stirling Scotland FK7 7WT	

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# SCOTTISH INTENSIVE CARE SOCIETY

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# SCOTTISH INTENSIVE CARE SOCIETY

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 MARCH 2020

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The trustees present their report and financial statements for the year ended 31 March 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

#### Objectives and activities

The main object of the charity falls under Section 7(2) (b) the advancement of education.

To this end the SICS is involved in several activities through organised meetings, educational resource development, support of research networks, travel fellowships and awards in support of presented educational material.

For the year to 31st March 2020 the following activities occurred to meet the stated objectives:

- Delivery of an Annual Scientific Meeting held over 2 days in January 2020
- Delivery of an annual Educational Meeting held over 1 day in November 2019
- The maintenance of the Scottish Intensive Care Society website which provides education resources including learning modules, the advertising of educational events and the booking system for some SICS events.
- The award of a Travel Grant
- The delivery of two Trainee Education Days

Web based resources include:

[www.scottishintensivecare.org.uk/](http://www.scottishintensivecare.org.uk/)

[www.sicsag.scot.nhs.uk](http://www.sicsag.scot.nhs.uk) (in collaboration with ISD a division of NHS NSS)

These websites contain extensive educational resources, links to other educational materials, patient directed information and SICS meetings booking facilities.

#### Achievements and performance

The organised meetings all ran smoothly, delivered high quality programmes and were well attended by a diverse range of members from the medical and allied health communities involved and interfacing with Intensive Care Medicine. The feedback was very positive. The applications for the Travel Grant were of high quality and in excess of the number available, unfortunately the winner of the travel grant was unable to complete their period of study.

The Society continues to make a major contribution to the development of Intensive Care in Scotland across a broad range of domains including education, audit and quality improvement, work force planning, training and evaluation of service needs and development. The Society continues to work in collaboration with national bodies and the Scottish government in helping deliver both a first-class critical care service in Scotland and a service that supports national health goals. This year the Society has been continuing to work with the Scottish Government in delivering the organ donation opt-out legislation.

The Society's website continues to be the main interface for the Society with its membership and the public, it contains a wide range of materials and it is updated regularly. The Society launched new open-access learning modules this year available through the website and approximately 500 are completed each month.

#### Financial review

The Society's funds were up slightly on the last financial year this included the legal fees for the move to a SCIO. The Society's income remained fairly stable and costs were generally reduced. The savings have come from a clear focus of the SICS Council to reduce the Society's costs to a minimum.

# SCOTTISH INTENSIVE CARE SOCIETY

## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2020**

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### **Reserves policy**

The SICS Council decided that for the purposes of stability and future viability of the society, a minimum of twice the outlay costs for the main financial activity of the society, namely the Annual Scientific Meeting (ASM), should be retained. The average outlay cost of the ASM is now approximately £95,000, prior to any income in the form of delegate fees and industry sponsored trade stands. The current reserves of £193,658 have now exceeded the target of twice the cost of the ASM.

### **Principal funding sources**

- Full and associate members are required to pay an annual subscription.
- Delegates at organised meetings are required to pay attendance fees and any other associated costs such as accommodation.
- Sponsorship of industry trade stands at SICS organised meetings.

Subscriptions are collected by direct debit mandate (DDM) through the services of a third party, The Association of Anaesthetists of Great Britain & Ireland (AAGBI).

### **Investment policy and objectives**

Funds are mainly kept within current accounts to ensure ready access to sufficient funds for the purpose of organising the principal activities of the SICS.

A significant sum of £96,990 is currently retained within a reserve account paying a bonus related rate of interest if left untouched for 1 year. This reserve account is intended to hold reserves commensurate with expenditure on the ASM.

### **Risk management**

The main risk to the society comes through the running of the annual scientific meeting which contributes greatly to the main aim of the SICS as outlined in the constitution, namely, to promote knowledge and education in Intensive Care Medicine. The financial running of the SICS concentrates on maintenance of reserves with the goal of ensuring twice the costs of providing this meeting can be covered.

### **Future Developments**

SICS has reviewed its income and expenditure and has taken multiple steps to increase income and reduce expenditure with the aim of achieving its stated objectives.

The Society will continue to support its educational activities including educational meetings, travel and educational grants, e-learning, educational materials on the SICS website as well as research in Scotland. The educational material available on the SICS website for health care professionals as well as for patients and relatives are being continuously updated.

It is the trustees intention to wind up the unincorporated entity in April 2020, the assets will be transferred to the new SCIO registered on 24th April 2020 (OSCR no. SC050112).

### **Structure, governance and management**

#### **Governing document**

The society is a charity registered in Scotland on 17th July 2009. The society is an unincorporated society that has been in existence for almost 30 years and has between 500 and 600 members. It is governed by a constitution dated May 2007. This constitution was updated at the AGM held at St Andrews on 19th January 2012 without any changes to the aims of the charity. The society is aiming to change in the future from an unincorporated society to a SCIO.

The trustees who served during the year and up to the date of signature of the financial statements were:

Dr E Wilson

Dr R Appleton

Dr B Miles

Dr I Macleod

Dr S Cole

(Appointed 22 January 2020)

# SCOTTISH INTENSIVE CARE SOCIETY

## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2020**

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Dr P Austin  
Dr D Griffith

(Appointed 22 January 2020)  
(Appointed 22 January 2020)

### **Induction and training of new trustees**

All elected council members are informed of their expected duties including familiarisation with the responsibilities associated with charitable status as outlined in OSCR publications.

### **Organisational structure**

Membership of the SICS falls into the following categories:

- Full membership - open to any registered medical practitioner.
- Associate membership - open to any other health care professional.
- Honorary membership - bestowed by the Council on any person felt to be deserving, based upon their contribution to Intensive Care Medicine in Scotland.
- Student membership - open to students undertaking studies related to critical care.

The society is run by a council of elected members from the Scottish Critical Care community who hold membership of the society as outlined above.

Council formally meet 3 times per year.

Office bearers are elected by council members.

All members of the society are invited to attend the annual general meeting of the SICS currently held in January.

### **Sub-committees**

To facilitate work of the society several sub-committees are in existence:

- Scottish Intensive Care Society Audit Group (SICSAG)
- SICS Education Group
- SICS Trainee's group

All committees report their activities through the regular council meetings.

# SCOTTISH INTENSIVE CARE SOCIETY

## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2020**

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### Statement of trustees responsibilities

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).


The law applicable to charities in Scotland 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 charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees report was approved by the Board of Trustees.

.....   
**Dr R Appleton**  
Trustee  
Dated: ..... 15/10/20

# SCOTTISH INTENSIVE CARE SOCIETY

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SCOTTISH INTENSIVE CARE SOCIETY

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I report on the financial statements of the charity for the year ended 31 March 2020, which are set out on pages 6 to 11.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation [10(1) (a) to (c)] / [10(1) (d)] of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

#### **Independent examiner's statement**

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Gregory Callan BAcc CA  
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Castlecraig Business Park  
Springbank Road  
Stirling  
FK7 7WT  
Scotland

Dated: .....29/10/20.....



# SCOTTISH INTENSIVE CARE SOCIETY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

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		Unrestricted funds 2020 £	Total 2019 £
	Notes		
<b>Income from:</b>			
Charitable activities	2	132,485	125,349
Investments	3	195	120
<b>Total income</b>		<u>132,680</u>	<u>125,469</u>
<b>Expenditure on:</b>			
Charitable activities	4	132,166	116,912
<b>Net income for the year/ Net movement in funds</b>		514	8,557
Fund balances at 1 April 2019		193,144	184,587
<b>Fund balances at 31 March 2020</b>		<u>193,658</u>	<u>193,144</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# SCOTTISH INTENSIVE CARE SOCIETY

## BALANCE SHEET

AS AT 31 MARCH 2020

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Intangible assets	7		-		1,244
<b>Current assets</b>					
Debtors	8	19,736		16,930	
Cash at bank and in hand		175,951		176,905	
		<u>195,687</u>		<u>193,835</u>	
<b>Creditors: amounts falling due within one year</b>	9	<u>(2,029)</u>		<u>(1,935)</u>	
Net current assets			193,658		191,900
<b>Total assets less current liabilities</b>			<u>193,658</u>		<u>193,144</u>
<b>Income funds</b>					
Unrestricted funds			193,658		193,144
			<u>193,658</u>		<u>193,144</u>

The financial statements were approved by the Trustees on .....15/10/20

.....  
Dr R Appleton  
Trustee

# SCOTTISH INTENSIVE CARE SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2020

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#### 1 Accounting policies

##### Charity information

The society is a charity registered in Scotland on 17th July 2009. The society is an unincorporated society that has been in existence for over 17 years and has between 500 and 600 members. It is governed by a constitution dated May 2007. This constitution was updated at the AGM held at St Andrews on 19th January 2012 without any changes to the aims of the charity.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

##### 1.4 Incoming resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably

##### 1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### 1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website development	33% straight line
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##### 1.7 Taxation

The charity is exempt from corporation tax on its charitable activities.

# SCOTTISH INTENSIVE CARE SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 2 Charitable activities

	General activities £	Education £	Total 2020 £	Total 2019 £
Annual scientific meeting	107,624	-	107,624	95,235
Subscriptions	21,180	-	21,180	19,628
Education meeting	-	3,676	3,676	10,486
Charitable contribution	5	-	5	-
	<u>128,809</u>	<u>3,676</u>	<u>132,485</u>	<u>125,349</u>
Analysis by fund				
Unrestricted funds	<u>128,809</u>	<u>3,676</u>	<u>132,485</u>	
<b>For the year ended 31 March 2019</b>				
Unrestricted funds	<u>114,863</u>	<u>10,486</u>		<u>125,349</u>

### 3 Investments

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Interest receivable	<u>195</u>	<u>120</u>

# SCOTTISH INTENSIVE CARE SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 4 Charitable activities

	General activities 2020 £	Education 2020 £	Total 2020 £	Total 2019 £
Depreciation and impairment	1,244	-	1,244	1,208
Annual scientific meeting exp	109,017	-	109,017	88,193
Education meeting expenses	-	2,040	2,040	10,706
Website	2,123	-	2,123	2,123
Bank charges	170	189	359	243
Travel fellow expenses	585	-	585	2,339
Grants awarded	2,000	-	2,000	3,000
Accident insurance	2,091	-	2,091	2,091
Sundry expenses	12	-	12	15
	<u>117,242</u>	<u>2,229</u>	<u>119,471</u>	<u>109,918</u>
Share of support costs (see note 5)	4,355	-	4,355	4,524
Share of governance costs (see note 5)	8,340	-	8,340	2,470
	<u>129,937</u>	<u>2,229</u>	<u>132,166</u>	<u>116,912</u>
<b>Analysis by fund</b>				
Unrestricted funds	<u>129,937</u>	<u>2,229</u>	<u>132,166</u>	<u>116,912</u>
<b>For the year ended 31 March 2019</b>				
Unrestricted funds	<u>106,844</u>	<u>10,068</u>		<u>116,912</u>

### 5 Support costs

	Support costs £	Governance costs £	2020 £	2019 £
Administrative expenses	4,355	-	4,355	4,524
Legal and professional	-	5,790	5,790	-
Accountancy fees	-	2,022	2,022	1,676
Council meeting expenses	-	528	528	794
	<u>4,355</u>	<u>8,340</u>	<u>12,695</u>	<u>6,994</u>
Analysed between Charitable activities	<u>4,355</u>	<u>8,340</u>	<u>12,695</u>	<u>6,994</u>

# SCOTTISH INTENSIVE CARE SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

#### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but 2 of them were reimbursed a total of £623 travelling expenses (2019- 2 were reimbursed £622).

#### 7 Intangible fixed assets

	Website development £
<b>Cost</b>	
At 1 April 2019 and 31 March 2020	3,660
<b>Amortisation and impairment</b>	
At 1 April 2019	2,416
Amortisation charged for the year	1,244
At 31 March 2020	3,660
<b>Carrying amount</b>	
At 31 March 2020	-
At 31 March 2019	1,244

#### 8 Debtors

	2020 £	2019 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	19,736	16,930

#### 9 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	-	249
Accruals and deferred income	2,029	1,686
	2,029	1,935

#### 10 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).