REGISTERED COMPANY NUMBER: SC447795 (Scotland)
REGISTERED CHARITY NUMBER: 048876

Report of the Trustees and

Unaudited Financial Statements

For The Year Ended 31 March 2026

for

National Association of Psychiatric Intensive Care Units Ltd Trading as NAPICU

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

National Association of Psychiatric Intensive Care Units Ltd
Trading as NAPICU

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For The Year Ended 31 March 2026

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National Association of Psychiatric Intensive Care Units Ltd
Trading as NAPICU

Report of the Trustees
For The Year Ended 31 March 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of 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) (effective 1 January 2019).

The proposal to move to charitable status was approved at the Annual General Meeting (AGM) in September 2018 at the annual conference. Minor amendments were agreed that the existing constitution in preparation for this change in status. This new constitution functions for NAPICU the charity. All trustees and Executive Committee members are voted in to position by the membership at an AGM. Full details of these provisions are described in the constitution which is openly available on the NAPICU website

The charity achieved charitable status on 28 November 2018.

OBJECTIVES AND ACTIVITIES

Objectives and aims

AIM: To advance psychiatric intensive care, low secure services and other environments, at local and national level improve mechanisms for the delivery of psychiatric intensive care, to promote research, education and practice development within the speciality in a multidisciplinary manner. To improve the experience of patients who receive and professionals who deliver care in these services.

Objectives NAPICU will achieve these aims through:

The organisation of an annual conference and a programme of regional meetings;
Publication of the Journal of Psychiatric Intensive Care;
Development of educational and training programs;
Undertake relevant programmes of quality improvement and research;
Maintain and develop a network of Practitioners and other stakeholders NAPICU further engages in all activities suitable to further the aims defined above. The Association pursues neither commercial objectives nor pecuniary rewards.

Significant activities

The main activities undertaken in relation to these purposes are as follows:

National quarterly educational events held across the UK, open to both members and non-members to promote the delivery of high standards of clinical practice and inform practice development;
Annual national conference to educate interested multidisciplinary clinical staff in the field and to promote the delivery of high standards of clinical practice and inform practice development;
Delivery of specific training events to educate multidisciplinary clinical staff in the field in order to further improve clinical care to patients;
Publication bi-monthly of the Journal of Psychiatric Intensive Care (JPIC), on-line and as hard copy;
Publication of national guidelines about patient care in psychiatric intensive care units and low secure services;
Respond to national consultations on relevant aspects of national practice and service delivery;
Proactively contribute to the national agenda for patient care in this sector;
Maintain a website as a repository for information and resources;
To work collaboratively with other related organisations to achieve NAPICUs goals.

National Association of Psychiatric Intensive Care Units Ltd
Trading as NAPICU

Report of the Trustees
For The Year Ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

In the past year 2025-2026 NAPICU has completed the following activities, projects and pieces of work (this list is not exhaustive):

Hosted the Annual Conference in September 2025 in Northampton
Hosted scientific symposium meetings online
Hosted a OT events in person;
The OT network has held regular online networking events;
Provided bespoke training days to NHS trusts
Successfully ran joint courses with CMHP
Continued the CAMHS survey project

FINANCIAL REVIEW

Financial position

The bank funds at the year end were £371,026 (2025 - £414,199). The charity incurred a loss of £42,909 in respect of unrestricted activities.

Reserves policy

The Trustees aim to hold no less than three months operating costs as reserves. The level of unrestricted reserves as at 31 March 2026 is £332,457 (2025 - £375,366) which is sufficient to cover over three month's operating costs.

The Charity maintains an operating balance / reserve sufficient to pay all creditors . This includes sufficient resources to meet obligations to the main creditor for any notice period on the contract of services provided.
The move to becoming a registered charity is a positive step to securing financial support from donors which would not have been available otherwise.

FUTURE PLANS

In the coming year (2026-2027) we expect to:
Hold the NAPICU annual conference in September 2026 in Glasgow;
Host scientific symposiums both online and face to face;
Continue to run a certificate level course jointly with St Georges University, London;
Continue to run the Joint CMHP/NAPICU course.
Continue the CAMHs Survey project.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC447795 (Scotland)

Registered Charity number

048876

Registered office

238 Main street
Rutherglen
G73 2HP

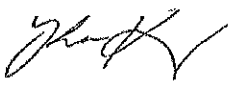
National Association of Psychiatric Intensive Care Units Ltd
Trading as NAPICU

Report of the Trustees
For The Year Ended 31 March 2026

Trustees
R J Dix
Dr S M Pereira
T Kearney

Independent Examiner
Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Approved by order of the board of trustees on 14/09/26 and signed on its behalf by:



.....
T Kearney - Trustee

Independent Examiner's Report to the Trustees of
National Association of Psychiatric
Intensive Care Units Ltd

I report on the accounts for the year ended 31 March 2026 set out on pages five to ten.

Respective responsibilities of trustees and examiner
The charity's trustees 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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 accounts.

Independent examiner's statement
In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Michael Donnelly, ICAS
The Institute of Chartered Accountants of Scotland

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Date: 14/09/2026

National Association of Psychiatric Intensive Care Units Ltd
Trading as NAPICU

Statement of Financial Activities
For The Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted fund £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**62,236**	-	**62,236**	122,043
Charitable activities					
Charitable		**158,857**	-	**158,857**	141,634
Other trading activities	2	**(17)**	-	**(17)**	578
Investment income	3	**5,899**	-	**5,899**	8,684
Total		**226,975**	-	**226,975**	272,939
EXPENDITURE ON					
Raising funds		**12,183**	-	**12,183**	-
Charitable activities					
Charitable		**257,816**	-	**257,816**	230,166
Other		**(115)**	-	**(115)**	487
Total		**269,884**	-	**269,884**	230,653
NET INCOME/(EXPENDITURE)		**(42,909)**	-	**(42,909)**	42,286
RECONCILIATION OF FUNDS					
Total funds brought forward		**375,366**	-	**375,366**	333,080
TOTAL FUNDS CARRIED FORWARD		**332,457**	-	**332,457**	375,366

The notes form part of these financial statements

National Association of Psychiatric Intensive Care Units Ltd
Trading as NAPICU

Balance Sheet
31 March 2026

	Notes	Unrestricted funds £	Restricted fund £	31.3.26 Total funds £	31.3.25 Total funds £
CURRENT ASSETS					
Debtors	6	**11,096**	-	**11,096**	24,801
Cash at bank and in hand		**371,026**	-	**371,026**	414,199
		382,122	-	**382,122**	439,000
CREDITORS					
Amounts falling due within one year	7	**(49,665)**	-	**(49,665)**	(63,634)
NET CURRENT ASSETS		**332,457**	-	**332,457**	375,366
TOTAL ASSETS LESS CURRENT LIABILITIES		**332,457**	-	**332,457**	375,366
NET ASSETS		**332,457**	-	**332,457**	375,366
FUNDS	8				
Unrestricted funds				**332,457**	375,366
TOTAL FUNDS				**332,457**	375,366

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14/09/26 and were signed on its behalf by:

.....
T Kearney - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
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.

Expenditure
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.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern
These accounts have been prepared on the going concern basis as trustees believe the charity will continue to operate for the foreseeable future.

2. OTHER TRADING ACTIVITIES

	31.3.26	31.3.25
	£	£
Book income	(17)	578

continued...

3. INVESTMENT INCOME

	31.3.26	31.3.25
	£	£
Bank interest	5,899	8,684

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

Expenses totalling £529 (2025 - £120) were reimbursed to all trustees during the year for travel.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	122,043	-	122,043
Charitable activities			
Charitable	141,634	-	141,634
Other trading activities	578	-	578
Investment income	8,684	-	8,684
Total	272,939	-	272,939
EXPENDITURE ON			
Charitable activities			
Charitable	230,166	-	230,166
Other	487	-	487
Total	230,653	-	230,653
NET INCOME	42,286	-	42,286
RECONCILIATION OF FUNDS			
Total funds brought forward	333,080	-	333,080
TOTAL FUNDS CARRIED FORWARD	375,366	-	375,366

continued...

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Corporation tax refund	-	12,183
VAT	1,378	-
Accrued income	5,494	10,472
Prepayments	4,224	2,146
	11,096	24,801

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
VAT	-	1,157
Accrued expenses	4,866	3,627
Deferred income	44,799	58,850
	49,665	63,634

8. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	At 31.3.26
	£	£	£
Unrestricted funds			
General fund	203,163	24,670	227,833
CAMHS Project	172,203	(67,579)	104,624
	375,366	(42,909)	332,457
TOTAL FUNDS	375,366	(42,909)	332,457

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	226,974	(202,304)	24,670
CAMHS Project	1	(67,580)	(67,579)
	226,975	(269,884)	(42,909)
TOTAL FUNDS	226,975	(269,884)	(42,909)

continued...

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	109,080	94,083	203,163
CAMHS Project	224,000	(51,797)	172,203
	333,080	42,286	375,366
TOTAL FUNDS	333,080	42,286	375,366

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	272,489	(178,406)	94,083
CAMHS Project	450	(52,247)	(51,797)
	272,939	(230,653)	42,286
TOTAL FUNDS	272,939	(230,653)	42,286

CAMHS Project - Funds to develop a systematic and comprehensive understanding of the needs of young people requiring intensive psychiatric inpatient care, where they are currently receiving this, the nature of such provision, and outstanding needs and challenges.

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

National Association of Psychiatric Intensive Care Units Ltd
Trading as NAPICU

Detailed Statement of Financial Activities
For The Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	56,150
NAPICU Quarterly	-	263
Memberships	61,327	65,630
PICU Income	909	-
	62,236	122,043
Other trading activities		
Book income	(17)	578
Investment income		
Bank interest	5,899	8,684
Charitable activities		
Annual Conference	97,377	116,996
Bespoke training income	28,000	-
Sponsorship for Annual Conference	32,533	19,949
Journal Income	240	295
St Georges Course	-	2,300
CHMP/NAPICU Course Income	707	1,644
CAMHS Income	-	450
	158,857	141,634
Total incoming resources	226,975	272,939
EXPENDITURE		
Other trading activities		
Bad debts	12,183	-
Charitable activities		
Insurance	786	744
Book costs	362	-
Postage and stationery	717	697
Journal costs	12,445	9,779
Conference Expenses	96,313	96,682
Research Projects	-	183
Board Expenses	6,616	13,196
NNE Administration	54,997	53,395
Sundry	47	135
Carried forward	172,283	174,811

National Association of Psychiatric Intensive Care Units Ltd
Trading as NAPICU

Detailed Statement of Financial Activities
For The Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
Charitable activities		
Brought forward	**172,283**	174,811
Telephone	**618**	615
Professional fees	**34**	34
Software/hardware maintenance	**666**	541
St George's course costs	**46**	298
CAMHS Project	**67,580**	52,247
Bespoke training expenses	**14,609**	-
	255,836	228,546
Other		
Credit card charges	**(174)**	456
Bank charges	**59**	31
	(115)	487
Support costs		
Governance costs		
Accountancy fees	**1,980**	1,620
Total resources expended	**269,884**	230,653
Net (expenditure)/income	**(42,909)**	42,286

This page does not form part of the statutory financial statements