

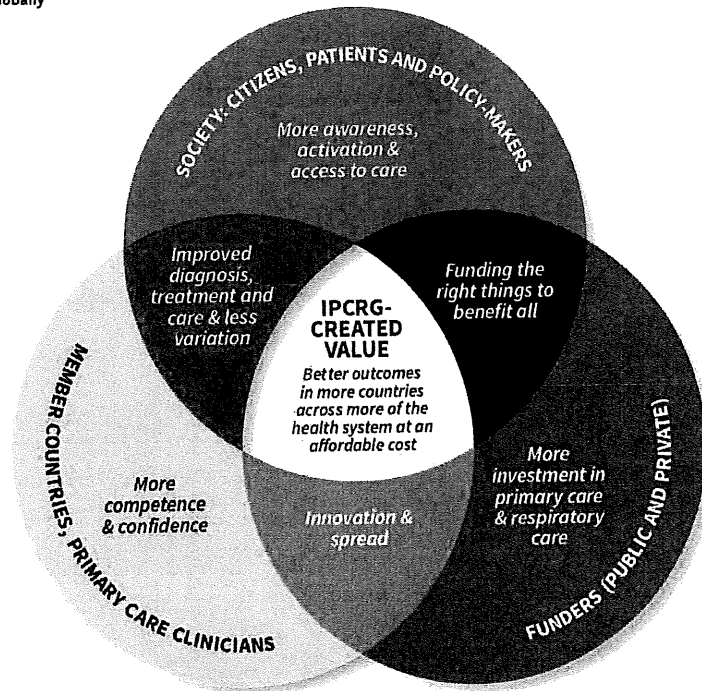
International Primary Care Respiratory Group  
(a company limited by guarantee)

**Directors' Report and Financial Statements**

For the year ended 31 December 2023

Registered Company Number: SC256268  
Registered Charity Number: SC035056

*Our vision: A global population breathing and feeling well through universal access to right care*



**International Primary Care Respiratory Group**

**Directors' Report and Financial Statements**

**For the year ended 31 December 2023**

<b>Contents</b>	<b>Pages</b>
President's Foreword and Executive Summary	1
Directors' Report	4
Independent Auditor's Report to the Members and Trustees	14
Statement of Financial Activities	17
Balance Sheet	18
Statement of cash flows	19
Notes to the Financial Statements	20

# International Primary Care Respiratory Group

## President's Foreword and Executive Summary for the year ended 31 December 2023

The calendar year 2023 has seen continued growth in terms of geographic spread, parts of the primary care system reached in each country, and the quality of its education and research programmes.

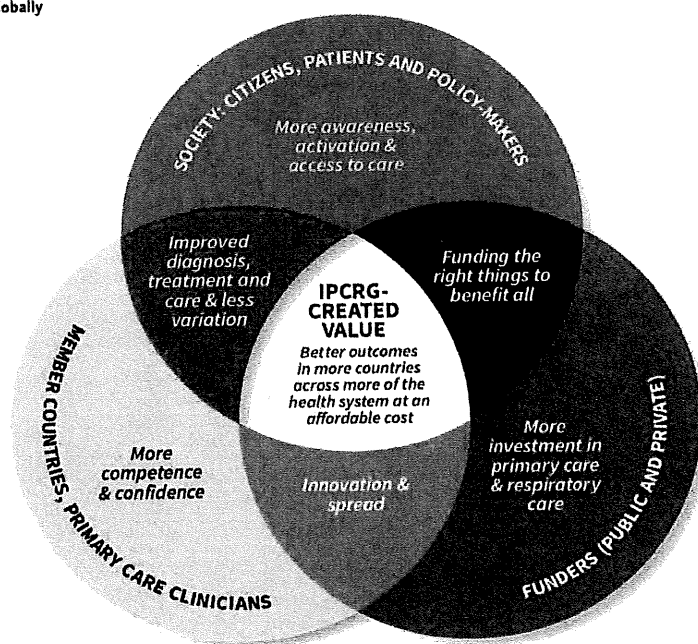
### Creating value

Our strategic goals are to provide value:

1. **To primary care clinicians**, with a focus on family medicine, by offering human, educational and research resources to improve their confidence and competence to deliver good quality diagnosis and management of chronic respiratory problems
2. **To the public, policy-makers and those living with respiratory problems**, by raising awareness of respiratory health amongst citizens and policy-makers and influencing the availability of good quality primary respiratory care in their communities
3. **To funders**, by increasing the focus on respiratory health in communities and demonstrating the value of investment in respiratory research and care in primary care
4. **To all stakeholders** by running an efficient organisation with effective cost control, applying the evidence about effective networks and taking advantage of new technology to improve access through multiple platforms and languages.

### 2023 highlights

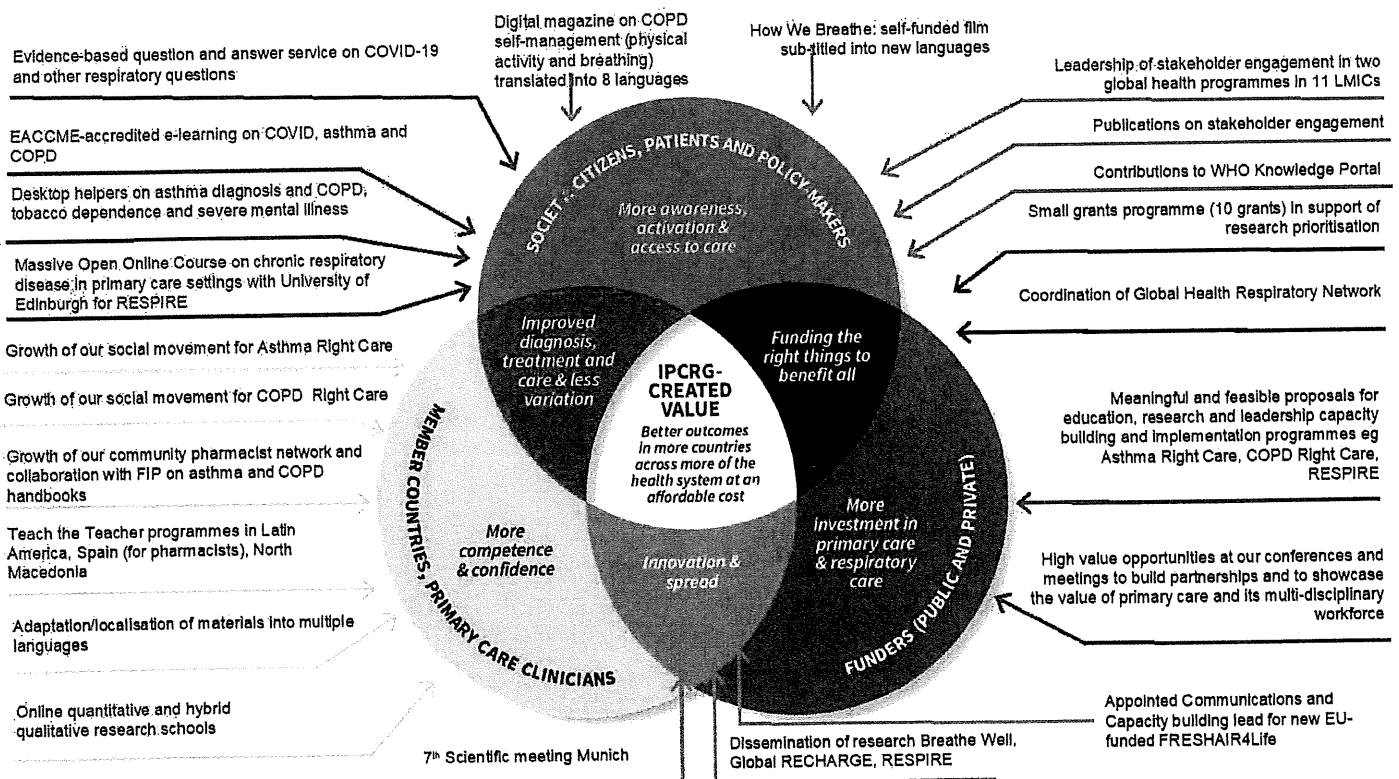
The infographic displays some of our key achievements. These include:



## International Primary Care Respiratory Group

### Value for primary care clinicians

- Extending the Asthma Right Care social movement to 24 countries. Asthma Right Care raises awareness of global problems in asthma management and generates commitment to improve. It has demonstrated change is possible driven by primary care engaging with stakeholders across countries and disciplines.
- Building capacity to support clinical improvement in asthma management by running our signature Teach the Teacher programmes in Spain, Brazil, Mexico, North Macedonia, Dominican Republic and Panama.
- Defining what good quality asthma and COPD care looks like and providing practical resources to enable its delivery.
- Building on our experience in Asthma Right Care to start building commitment to COPD Right Care, including new conversation pieces.
- Forging a strong relationship with our colleagues in the International Pharmaceutical Federation (FIP) to engage community pharmacists in our programmes.
- Recognising that there is no “international language” of primary care, by working with our member countries to translate and adapt educational resources into multiple languages.
- Building research confidence and competence through two research schools.
- Developing a new approach to teaching about asthma diagnosis, using the metaphor of a puzzle
- Expanding our e-learning contribution with our first in-house free case-based e-learning programme on COVID, asthma, and COPD accredited by EACCME.



## **International Primary Care Respiratory Group**

### **Value for public, policy-makers and those living with respiratory problems**

- Creating new information and education resources for primary care to support self-management including a digital COPD magazine now in 8 languages, and more versions of our How we breathe videos.
- Leading stakeholder engagement in multiple global health research programmes.
- Funding 10 global research projects that address our prioritised research questions and support the next generation of respiratory researchers.
- Coordinating a network of UK-funded global health respiratory research programmes and their global south partners to identify synergies, opportunities and to build a stronger relationship with funders.

### **Value for funders**

- Participating in global health research programmes in 11 low and middle income countries.
- Introducing new partners from our member countries to global research programmes.
- Providing platforms for dissemination of findings through our scientific meeting in Munich, online and through our journal.

I would like to thank all our member countries, funders and team for their hard work in achieving so much, whilst using resources wisely. I commend this report to you and invite you to share with others.



Ee Ming Khoo, President  
18 April 2024

International Primary Care Respiratory Group

Directors' Report to the Members and Trustees

For the year ended 31 December 2023

Directors' report

The directors submit their report and the audited accounts of the charitable company for the year ended 31 December 2023.

Legal and administrative information set out on pages 11 to 13 forms part of this report. The accounts comply with current statutory requirements, the Memorandum and Articles of Association and the Charities SORP (FRS 102).

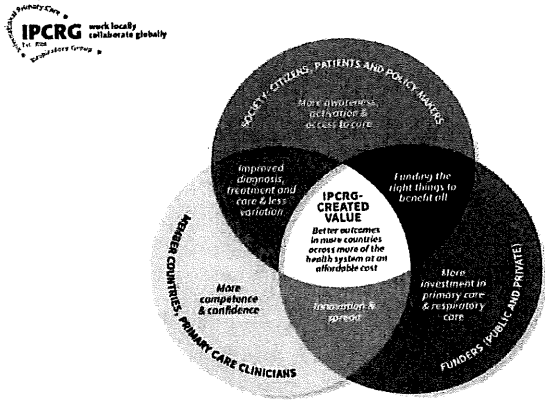
Objectives and activities

The charity's vision is of a global population "breathing and feeling well through universal access to right care" and it aims to do that by working locally in primary care and collaborating globally to improve respiratory health. It believes that universal access to good quality care can only be achieved through improving access to primary care and universal access to good quality respiratory care can only be achieved if primary care is equipped with the confidence and competence to diagnose and treat people with respiratory problems in the communities where they live and work. IPCRG is the only international primary care respiratory organisation, and the only international primary care organisation with a respiratory research and education mission.

It is both an organisation of organisations and a global community of practice/network that shows how primary care can contribute to improved public health.

The IPCRG has four inter-connected strategic goals to provide value for our stakeholders:

1. **To primary care clinicians**, with a focus on family medicine, by offering human, educational and research resources to improve their confidence and competence to deliver good quality diagnosis and management of chronic respiratory problems
2. **To the public, policy-makers and those living with respiratory problems**, by raising awareness of respiratory health amongst citizens and policy-makers and influencing the availability of good quality primary respiratory care in their communities
3. **To funders**, by increasing the focus on respiratory health in communities and demonstrating the value of investment in respiratory research and care in primary care
4. **To all stakeholders** by running an efficient organisation with effective cost control, applying the evidence about effective networks and taking advantage of new technology to improve access through multiple platforms and languages.



## International Primary Care Respiratory Group

### Directors' Report to the Members and Trustees

For the year ended 31 December 2023

#### Our focus on family medicine

IPCRG believes the only way to achieve the United Nations' Sustainable Development Goal of Universal Health Coverage is through expansion of good quality primary care. We accept the World Health Organization (WHO) definition of primary care to include not only health services delivered as close to people's everyday environment as possible, but also actions to address wider determinants of health and collaboration with patients, families and the community to engage and empower them.

The majority of our IPCRG network are family physicians and primary care professionals who we regard as expert generalists skilled at:

- Providing person-centred care by relating compassionately to patients as individuals;
- Using problem-solving to help patients through uncertainty and marginalising danger without medicalising normality;
- Using collaborative approaches to manage multiple morbidities and coordinate complex care including social care;
- Understanding and utilising the physical environment of practice populations and the connections between their health and their environment
- Offering a holistic approach by understanding and respecting patients' values, cultures and family beliefs, and how these will affect the experience and management of illness and health.

There are other ways to deliver primary care, particularly in low and middle-income countries, such as community health workers. However, given the enormity of the challenge to improve primary respiratory care, the Board has prioritised efforts to work with countries where there is a commitment to family medicine. This includes a national strategy, the start of an infrastructure in terms of vocational training programmes, and an understanding of the family medicine holistic approach. This may involve family physicians and in some of our member countries, also nurses, pharmacists, physiotherapists and psychologists.

#### Achievements and performance 2023

This directors' report is structured using directors' ten strategic objectives for the year. Guided by the strategic goals of adding value to primary care, society and funders, these objectives are divided into three domains for growth: membership, education and research.

#### Membership achievements

1. *Objective: Give priority to countries with a family medicine structure or strategy to increase holistic care*  
**Achievement:** The Annual General Meeting elected the Royal College of Thai GPs as our 38<sup>th</sup> member country, increasing our presence in Asia.

*Objective: Learn from the distributed leadership approach we are nurturing in the IPCRG's Research Leadership team and Asthma and COPD Right Care.*

**Achievement:** In order to spread our messages, we need to increase the numbers of clinicians confident to represent us with different stakeholders. Asthma Right Care reached 22 countries due to the leadership of our teams, and their engagement of local delivery teams. Quarterly meetings of the representatives from each country meet to share a truly impressive range of engagement and educational activities and resources. For example, in Portugal, over 4000 people were engaged by the GRESP "caminhasma" walks with asthma, and this was then taken up in Brazil. In Spain the Teach the Teacher programme with community pharmacists reached 16/17 regions. During the year a number of leaders from our Asthma Right Care social programme were invited to speak to colleagues in other countries, showing the strength in depth of the programme. This included a Spanish leader going to Argentina, as well as an IPCRG faculty meeting with new colleagues from the Middle East, Latin America and Taiwan at a Summit in Milan.

In COPD Right Care, following the path of Asthma Right Care, new conversation pieces were tested by the four pilot countries of USA, Brazil, Spain and Portugal, and followed by the UK and Greece.

## International Primary Care Respiratory Group

### Directors' Report to the Members and Trustees

For the year ended 31 December 2023

Both Asthma Right Care and COPD Right Care have international Strategy Groups and Delivery Teams that plan and co-produce resources. Notably, this year, they agreed two key documents What does good quality asthma care look like and What does good quality COPD care look like. These provide a framework for the resources the charity produces on asthma and COPD.

The IPCRG's Research Leadership Team met monthly to develop our research strategy and oversee its implementation research. It led the planning and review of abstracts for our Munich Scientific Meeting, planned and led an online quantitative research school, commissioned a qualitative research school that met online and in Munich, offering support to early career researchers.

- Objective: Maintain and spread the Sentinel network that gives us "on the ground" feedback about what is bothering primary care at any given point*  
**Achievement:** During the year we produced 7 (2022: 31) resources on COVID and other topics in timely response to the Sentinel network comprising 132 members from 53 countries, that were ultimately integrated into a new e-learning resource, self-published by the IPCRG and accredited by the main European accreditation authority, EAACME, also valid in North America.

#### Education achievements

- Objective: Deliver a Teach the Teacher programme once a year to build teaching capacity*  
**Achievement:** We ran four capacity building programmes for Asthma Right Care in the year: for pharmacists in Spain, country-wide programmes in Brazil and Mexico and for pharmacists and GPs in North Macedonia. During 2023 we increased our international Tier 1 faculty to c. 200 clinicians teaching in Tier 1 meetings. Planning commenced for a Tier 1 regional programme in Asia on Asthma Right Care for five countries to be delivered in March 2024.
- Objective: Publish new desktop helpers, expanding the standard package for desktop helpers to include how-to videos and a published position paper*  
**Achievement:** Four new desktop helpers were published on spirometry, asthma diagnosis, COPD diagnosis, tobacco dependence, COPD and mental illness. Development work continued on a novel and ambitious self-certified and self-funded blended educational programme for primary care called Spirometry Simplified including e-learning and a practical masterclass. The resources on asthma diagnosis were enthusiastically received by members, and was translated by our member countries into 8 languages within 3 months. A teaching pack for asthma diagnosis is under development. How to videos on how to use inhalers and how to use peak flow meters were made in-house in response to a need for free independent resources that could be dubbed into multiple languages. Funding was agreed from GSK and a multi-disciplinary team established to review our guidance on difficult to manage asthma. On social media our desktop helpers reached 1.3 million accounts and our advertisements for desktop helpers were displayed on screen 2.6 million times.
- Objective: Increase use of local languages, investing in translation, interpretation and transcription technology*  
**Achievement:** The IPCRG's mission is to work locally in primary care and to collaborate globally. This is evidenced by the need to produce core materials that are then adapted for context and translated into local languages by our member countries. The translation process has become more efficient as we test a variety of technological tools to assist translation, sub-titling and voice-overs. These enabled us to make the COPD magazine available in 8 languages and the How we breathe film in 8 languages.

#### Research achievements

- Objective: Run a world conference every 2 years, increasing abstract submission year on year*  
**Achievement:** During the year a new Scientific Programme Committee was established for the 12<sup>th</sup> world conference, returning to Athens after a decade away. Abstract submission numbers held firm, despite increased challenges in authors being able to attend.



## International Primary Care Respiratory Group

### Directors' Report to the Members and Trustees

For the year ended 31 December 2023

8. *Objective: Run a scientific meeting every 2 years (odd year) with a research school to build research capacity and achieve targets for Early and Mid Career Researcher (ECR) engagement*  
**Achievement:** Working for the first time with a new Professional Conference Organiser, Erasmus, IPCRG held its first scientific meeting in Germany, increasing German engagement in our meetings. 58 abstracts were accepted of which 10 were withdrawn due to visa/cost/sickness reasons of which 18 were from ECRs. The meeting was well received by attending ECRs, who expressed pleasure in participating in a friendly meeting with experienced global researchers as mentors.
9. *Objective: Take over ownership of the npjPCRM journal so that our voice, values and vision can be articulated more strongly and we gain more control over key performance indicators*  
**Achievement:** Contract negotiations started at the end of 2022. A draft publishing agreement has been reviewed by the IPCRG and is now with the publisher Springer Nature to respond. During the year the Impact Factor increased to 3.1.
10. *Objective: Collaborate effectively on two large research programmes: RESPIRE2 and FRESHAIR4LIFE*  
**Achievement:** IPCRG collaborated on both these global health programmes, co-leading stakeholder engagement for RESPIRE, including leading 3 sessions at its Annual Scientific Meeting in Indonesia. For FRESHAIR4Life it advised country and university partners on stakeholder engagement; developed the programme's identity, branding and website, and the programme's communication plan, delivered on time and on budget to the funder, the European Commission. It continued to disseminate and generate new peer-reviewed articles for Breathe Well, and coordinate the Global Health Respiratory Network which connects UK-funded global health respiratory programmes and their global south partners.

#### Plans for future periods

The directors met in November 2023 to review progress towards our vision and agreed 12 strategic objectives

#### IPCRG Strategic Objectives 2023-2024

##### Membership

1. Continue to prioritise recruitment of countries with a family medicine structure/strategy and explore value of regional approaches.
2. Build IPCRG's capacity: in collaboration with our Education, Research, Conference teams, Members and Associate Members, harness the commitment of individuals and invest in programmes that support the growth of respiratory leaders in primary care using our experience of Right Care, iQ&A and other programmes, and identify development opportunities such as roles on IPCRG committees.
3. Maintain and spread the Sentinel Network; review its integration into wider programmes of research and education and the regional structure.
4. Describe how we incorporate experience of living with respiratory disease into all relevant decision-making.

##### Education

5. Build IPCRG's capacity to deliver by running a Teach the Teacher programme at least once a year to build primary care teaching capacity with an improved focus on and evaluation of impact, and guided by members' needs e.g. as expressed in the research needs prioritisation exercise.
6. Take a multi-channel and multi-lingual perspective when planning and fundraising for our educational activities and products including in person and online.
7. Promotion: increase uptake of our educational products by continuing to engage stakeholders through social movement approaches, refining identification of key targets (e.g. primary care clinical educators), smart use of social marketing, cross-networking, appropriate use of translation, interpretation and transcription technology, and new business models for our e-learning programmes.
8. Incorporate the concept of quality improvement in all educational activities, especially What Does Good Quality Asthma Care Look Like and What Does Good Quality COPD Care Look Like as part of the Right Care programme.

## International Primary Care Respiratory Group

### Directors' Report to the Members and Trustees

For the year ended 31 December 2023

#### Research

9. Deliver a scientific meeting every year that achieves our targets for early and mid career research engagement and develops both research and educational capability.
10. Take over ownership of the npjPCRM journal so that our voice, values and vision can be articulated more strongly and we gain some control over key performance indicators.
11. Enable global research collaborations by contributing leadership on topics including but not limited to research prioritisation, stakeholder engagement, communications and advocacy for primary care respiratory research, and facilitating IPCRG members' engagement in research collaborations.
12. Lead, support and commission research directly through small grants, surveys, analysis of existing datasets and evaluation of our own programmes.

#### Financial review

During 2023, the directors conducted their governance role by meeting regularly by teleconferences supported by an active Governance and Finance sub-committee of the Board.

The statement of financial activities describes how our funds were spent. The financial result for the year is also shown here. After accounting for an unrealised exchange loss of £14,193 (2022: £53,213 gain), the net movement in funds for the year is a net loss of £140,066 (2022: gain of £23,898). The movement is described in the detailed profit and loss figures. This loss is attributable to both the swing in exchange rates, and our usual operational pattern, with funds received in advance of associated expenditure for key projects. Over recent years, this pattern has been emphasised with a slowdown in expenditure due to the COVID-19 pandemic, but in 2023, there has been a material catch up with notable project expenditures. Despite these timing differences, material projects remain profit making over their lifespans.

#### Reserves

The reserves policy of the IPCRG is to build a general reserve fund to enable, as a minimum, the organisation to continue running for six months in the event of a catastrophe. This would permit the closure of the organisation, having fulfilled its financial responsibilities and with a minimum loss of reputation. In the event of the winding up or dissolution of the IPCRG, any funds remaining after any transfer of restricted funds to another organisation in connection with the transfer of an IPCRG contract to that organisation, and after satisfaction of the IPCRG's debts and liabilities, would be passed on to another charitable body or bodies that met the criteria laid down in the IPCRG's Articles of Association. At 31 December 2023 general funds, being the unrestricted free reserves of the charitable company, were £889,747 (2022: £867,284), meeting the requirements of the reserves policy. At 31 December 2023 restricted funds were £504,894 (2022: £667,423).

Our risk management strategy identifies our biennial world conference as our single most important exposure to financial risk so, in addition to the general reserve, the Board has previously designated a specific conference reserve, sufficient to meet current risk assessments of IPCRG World Conferences and Scientific Meetings of £150,000.

#### Risk management

The Governance and Finance sub-committee regularly assesses the IPCRG's exposure to risk, in particular risk related to its reputation, finances and safeguarding. It makes recommendations to the directors on how best to deal with any identified risk, and reviews systems to manage any exposure.

Management accounts prepared from QuickBooks are presented monthly, with a narrative report highlighting commercial issues. These also include a rolling 12-month cashflow forecast to strengthen the assessment of longer-term risk.

# International Primary Care Respiratory Group

## Directors' Report to the Members and Trustees

For the year ended 31 December 2023

Our policies and processes are kept under review to ensure they cover current exposures to risk. Each project and conference is analysed for its risk to reputation, finance and, with a renewed purpose, safeguarding including COVID risk. All projects and conferences have detailed budgets and contracts that are carefully reviewed and monitored.

Our goal is to have a diversified funding base, from non-commercial as well as commercial funders that are willing for us to maintain independence in terms of content. Project funding from the pharmaceutical sector tends to be confirmed only in January/February of each year, which creates uncertainty in the first 2-3 months of the IPCRG year in terms of budgeting. Post-COVID, companies' budgets have become more uncertain, and therefore the senior management team continues to explore new sources of funding from new commercial and non-commercial funders that meet our sponsorship and endorsement policies.

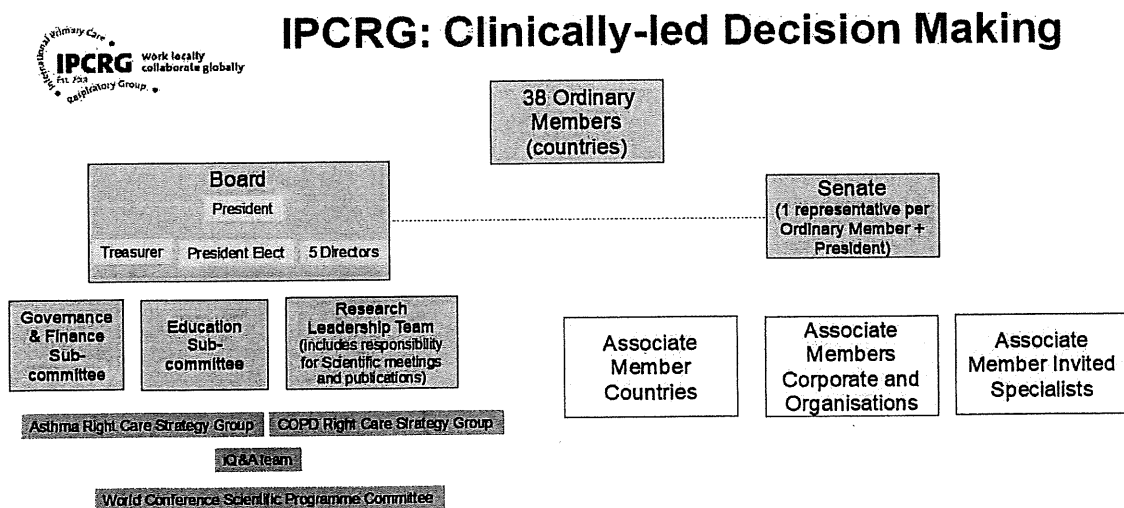
The Board of directors identified Horizon research funding as a key opportunity for us to deliver our strategic objectives, and therefore explored options if the UK, where IPCRG is registered, was excluded long term from Horizon funding. As a UK-EU Horizon arrangement was concluded in 2023, the directors decided not to pursue these options. In the short-term, the UKRI offered Horizon guarantee funding, and IPCRG is benefiting from this as a partner in FRESHAIR4Life.

### Structure, governance and management

#### Nature of governing document

The IPCRG is a company limited by guarantee (company number: SC256268) and a registered Scottish charity (charity number: SC035056). The charitable company is governed by its Memorandum and Articles of Association.

#### Organisational structure



A Board of Directors administers the charity. This comprised:

- ex officio, the President of the Company;
- ex officio, the President Elect of the Company;
- ex officio, the Treasurer of the Company; and
- four directors (maximum five) co-opted by the officers.

It is the charity's policy to seek to appoint directors who have a specific interest in its objectives and whose skills complement those already in place. During 2023 four directors were co-opted to provide geographical and topical expertise; Ee Ming Khoo was elected as President in May 2022.

## **International Primary Care Respiratory Group**

### **Directors' Report to the Members and Trustees**

**For the year ended 31 December 2023**

Each Ordinary Member of the IPCRG is entitled to appoint one individual as a member of the Senate. The function of the Senate is to advise and assist the directors and act as ambassadors of the IPCRG.

The Board is advised by sub-committees. During 2023 these sub-committees were Governance and Finance, Education, Research, and Conferences. Directors contracted with a number of individuals to provide management services to the IPCRG: Chief Executive Officer, Siân Williams to fundraise, provide strategic consultancy, build and manage relationships with stakeholders and ensure the delivery of projects; Business Manager, Nicola Connor; Project Manager Monika Haaksma-Herczegh; Medical Writers Tracey Lonergan and Jane Bates; Education Coordinator Luis Carvalho; Research Coordinator Neil Fitch; Research Manager Julianna Franceschini; Social Media and E-learning Support Hugo Rojas; HR Consultant Laura Ferguson; and Accountant, Alison Donaldson. Joe Casson, Project Support was employed by IPCRG from January 2023 and Ceri Napier, Deputy CEO started as an employee in September 2023.

Christine Lawson, Conference Director, advised her retirement and the end of Eventage's contract as our Professional Conference Organiser (PCO). In October 2022 we appointed Erasmus as our new PCO.

#### **Directors**

The directors of the charitable company during the year ended 31 December 2023 are noted on pages 11 – 12.

#### **Succession planning, recruitment and appointment of directors**

The Board has agreed that succession planning, strategic planning and governance, recruitment and appointment of directors are critical to the organisation's success and therefore are core functions of the Board. Strategic Objective 2 to "harness the commitment of individuals and invest in programmes that support the growth of respiratory leaders in primary care" was agreed as a way of identifying future members of its committees, Board and senior leadership team. The Board co-option facility provides the opportunity to offer people Board-level experience. The Board considers potential directors for appointment and recommends candidates for the posts of President and Treasurer for decision by members at the AGM. Any director may be removed by Ordinary Resolution of the members.

#### **Induction and training of directors**

Newly appointed directors are introduced to the workings of the Board through their first meetings. They are also provided with an induction pack, drawn from the Office of the Scottish Charity Regulator (OSCR) Guidance for Charity Trustees, which includes:

- The role and responsibilities of a director;
- What the IPCRG does;
- Its finances and reporting requirements;
- Recent Board papers;
- Organisational structure;
- Governance policies such as risk management, declaration of interest, sponsorship and endorsement.

As an international organisation with directors working in different continents, face-to-face training is not normally an option; therefore, additional discussions about the role are maintained by email and telephone. However, a strategy meeting was run online in November 2023 which had a focus on risk management including business continuity and strategic planning.

## International Primary Care Respiratory Group

### Directors' Report to the Members and Trustees

For the year ended 31 December 2023

#### Ordinary members

The following 38 organisations were ordinary members in 2023 (2022: 37) and have the power to appoint an individual as a member of the Senate and to vote at general meetings:

Australia, National Asthma Council Australia  
Bangladesh, IPCRG-Bangladesh  
Brazil, GEPRAPS Brazil  
Bulgaria, Bulgarian Primary Care Respiratory Group  
Canada, Family Physician Airways Group of Canada  
Chile, Grupo de Respiratorio de Atención Primaria (GRAP-Chile)  
Chinese Alliance for Respiratory Diseases in Primary Care (CARDPC)  
Cyprus, Cyprus Respiratory Group  
France - PrimAir  
Finland, FILHA  
Germany, Deutsche Forschungsgruppe Pneumologie in der Primärversorgung  
Greece, Greek Primary Care Respiratory Group  
India, Pulmocare Research and Education (PURE) Foundation  
Ireland, Irish Respiratory Group  
Israel, Israel Association of Family Physicians  
Italy, Società Italiana Interdisciplinare per le Cure Primarie  
Kyrgyzstan, IPCRG- Kyrgyzstan  
Malaysia, Primary Care Respiratory Group Malaysia (MyPCRG)  
Montenegro, Family Medicine Development Society of Montenegro, Respiratory Group (FMDSM)  
New Zealand, New Zealand Primary Care Respiratory Group  
Norway, Lunger i Praksis  
Pakistan, IPCRG – Pakistan  
Portugal, Portuguese Association of Family Physicians - respiratory group (GRESP)  
Republic of North Macedonia, Association of Family Medicine Specialists - Respiratory Group  
Romania, RespiRo  
Singapore, COPD Association Singapore  
Slovenia, Slovenia Primary Care Respiratory Group  
Spain, Grupo de Respiratorio de Atención Primaria (GRAP)  
Sri Lanka, Primary Care Respiratory Group, Sri Lanka  
Sweden, Swedish Respiratory Group in Primary Care  
Thailand, Thai Primary Care Respiratory Group (Thai-PCRG)  
The Netherlands, CAHAG  
Tunisia, IPCRG Tunisia  
Turkey, NEFES  
UK, Primary Care Respiratory Group-UK, (PCRS-UK)  
Uganda, Makerere University Lung Institute (MLI)  
United States, Primary Care Respiratory Group, United States  
Vietnam – Primary Care Respiratory Group – Vietnam (Chăm Sóc Hô Hấp Ban Đầu)

#### Related parties and affiliations

The Ordinary Members of the charitable company are national and international organisations.

#### Administrative details

##### Directors

**President from May 2022:** Honorary Prof Ee Ming Khoo, family physician, recently retired from Universiti Malaya, Co Director of RESPIRE2, a Council Member of the Academy of Family Physicians Malaysia and the Malaysian Hypertension Society, Editorial Board Member of the Malaysian Family Physician Journal, and Associate Editor of npjPCRM.

**Treasurer from June 2018:** Mr Michael Barron

## International Primary Care Respiratory Group

### Directors' Report to the Members and Trustees

For the year ended 31 December 2023

**Co-optee:** Mr Etienne Jap Tjoen San, Netherlands, Owner at PharInSights, Strategy and Market Intelligence Consultant, Netherlands (started October 2017 and renewed May 2018 and May 2020, term ended August 2023). Mr Etienne Jap Tjoen San sadly died at the end of 2023; we would like to record our thanks for his contribution to the Board since 2017.

**Co-optee from March 2021:** Jill Amanda Kathleen Barnard, General Practitioner, Emeritus Professor, Rural Health, School of Medicine and Psychology, College of Health and Medicine, Australian National University, Board member, National Asthma Council Australia

**Co-optee from June 2021:** Ema Paulino, Community Pharmacist, Portugal, President, National Pharmacy Association, Member of the Board, Pharmaceutical Care Network Europe, Portuguese representative at the Council of the International Pharmaceutical Federation (FIP)

**Co-optee from July 2022:** Dermot Ryan. UK GP, honorary Research Fellow at the University of Edinburgh and vice-president of the Respiratory Effectiveness Group

**Co-optee from September 2022:** Cláudia Almeida Vicente, MD, USF Araceti - ULS Baixo Mondego, Portugal GRESP/APMGF Coordinator, Chair of Group 01.03- Primary Care Group ERS, GINA Advocacy Member

**Co-optee from May 2022:** Professor Janwillem Kocks, General Practitioner, Professor of Inhalation Medicine, OPRI, Director GPRI.

**Secretary:** Mr Michael Barron

<b>Registered Company Number:</b> SC256268	<b>Registered Office</b> 4th Floor 115 George St Edinburgh Midlothian	<b>Auditor</b> McLay McAlister and McGibbon LLP 145 St Vincent St Glasgow G2 5JF	<b>Bankers</b> Bank of Scotland plc Princes House 50 West Campbell St Glasgow G2 6PZ	<b>Solicitors</b> Morton Fraser Quartermile Two 2 Lister Square Edinburgh EH3 9GL
<b>Registered Charity Number:</b> SC035056	<b>EH2 4JN</b>			

#### Statement of directors' responsibilities

The directors (who are also trustees of International Primary Care Respiratory Group for the purposes of charity law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors 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 resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgments and accounting 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 company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland)

**International Primary Care Respiratory Group**  
**Directors' Report to the Members and Trustees**  
**For the year ended 31 December 2023**

Regulations 2006 (as amended). 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.

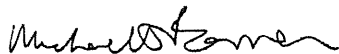
**Provision of information to auditor**

To the knowledge and belief of each of the persons who are directors at the time the report is approved:

- So far as each director is aware, there is no relevant information of which the charitable company's auditor is unaware; and
- Each director has taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

The Directors' Report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Signed on behalf of the Board of Directors on 19<sup>th</sup> April 2024.



**Director – Michael Barron**

**International Primary Care Respiratory Group**  
**Independent Auditor's Report to the Members and Trustees**  
**For the year ended 31 December 2023**

**Opinion**

We have audited the financial statements of International Primary Care Respiratory Group (the charitable company) for the year ended 31 December 2023 which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 2023 and of 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**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 the provisions applicable for small entities, in the circumstances set out in note 17 to the financial statements, and we have fulfilled our 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 audit opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of financial statements is appropriate.

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

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

**Other information**

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



## **International Primary Care Respiratory Group**

### **Independent Auditor's Report to the Members and Trustees**

**For the year ended 31 December 2023**

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 Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

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

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Directors' Report and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report.

#### **Responsibilities of directors**

As explained more fully in the directors' responsibilities Statement set out on pages 12-13, the directors (who are the directors for the purposes of company law and trustees for the purposes of charity 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 directors 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 directors 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 a Report of the Independent Auditors 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.

**International Primary Care Respiratory Group**  
**Independent Auditor's Report to the Members and Trustees**  
**For the year ended 31 December 2023**

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the charity and its control environment;
- grants awarded during the year and associated expenditure to reconcile the closing position;
- bank transactions made during the year, reviewing any that appear unusual;
- results of our enquiries of management about their own identification and assessment of the risks and irregularities;
- any matters we identified having reviewed the charity's internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

We obtained an understanding of the legal and regulatory framework that the charity operates in. The key laws and regulations we considered included the UK Companies Act. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate. These included GDPR and employment laws. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors, inspection of regulatory and legal correspondence, if any, and review of minutes of meetings. These limited procedures did not identify actual or suspected non-compliance.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

#### **Use of our 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 and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 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.



**Fiona Russell (Senior Statutory Auditor)**  
**For and on behalf of McLay, McAlister & McGibbon LLP**  
**Chartered Accountants and Statutory Auditors**  
**Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006**  
**145 St Vincent Street**  
**Glasgow**  
**G2 5JF**

Date: 19 June 2024

**International Primary Care Respiratory Group**

**Statement of Financial Activities and  
Income and Expenditure Account**

**For the year ended 31 December 2023**

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income and endowments from:</b>					
Grants and donations		0	679,503	679,503	421,486
Charitable activities		316,108	0	316,108	375,009
<b>Total</b>		<u>316,108</u>	<u>679,503</u>	<u>995,611</u>	<u>796,495</u>
<b>Expenditure on:</b>					
Raising funds	3	5,084	0	5,084	3,939
Charitable activities:					
- General	4	150,744	0	150,744	54,165
- Education	4	16,375	195,295	211,670	145,247
- Research	4	37,954	131,847	169,801	95,480
- Change (Right Care)	4	13,688	503,296	516,984	272,835
- Conferences	4	94,129	0	94,129	257,462
<b>Total</b>		<u>317,974</u>	<u>830,438</u>	<u>1,148,412</u>	<u>829,128</u>
<b>Net (expenditure)/income</b>		(1,866)	(150,935)	(152,801)	(32,633)
Transfer between funds		11,594	(11,594)	0	0
<b>Other recognised (losses)/gains:</b>					
Realised (loss)/gain on currency conversion		(14,193)	0	(14,193)	53,216
Interest receivable		26,928	0	26,928	3,315
<b>Net movements in funds</b>	9	22,463	(162,529)	(140,066)	23,898
<b>Reconciliation of funds:</b>					
Total funds brought forward		867,284	667,423	1,534,707	1,510,809
Total funds carried forward		<u>889,747</u>	<u>504,894</u>	<u>1,394,641</u>	<u>1,534,707</u>

All of the results relate to continuing activities.

There were no recognised gains or losses for the current year or prior year other than those stated above.

The notes on pages 20 to 32 form part of these financial statements

**International Primary Care Respiratory Group**

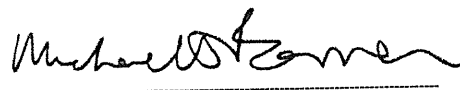
**Balance Sheet**

**As at 31 December 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Office equipment	11	752	0
 <b>Current assets</b>			
Debtors	12	64,189	48,028
Cash at bank and in hand		1,419,477	1,555,834
		<u>1,483,666</u>	<u>1,603,862</u>
<b>Current liabilities</b>			
Creditors: Amounts falling due within one year	13	(89,777)	(69,155)
		<u>1,394,641</u>	<u>1,534,707</u>
<b>Net assets</b>			
		<u><u>1,394,641</u></u>	<u><u>1,534,707</u></u>
 <b>Funds</b>			
Restricted funds	14	504,894	667,423
Unrestricted funds:			
- General reserve	14	739,747	717,284
- Designated funds	14	150,000	150,000
		<u>1,394,641</u>	<u>1,534,707</u>
		<u><u>1,394,641</u></u>	<u><u>1,534,707</u></u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

The financial statements were authorised for issue by the directors on 19th April 2024 and signed on their behalf by:



*Director – Michael Barron*

**Company number: SC256268**

The notes on pages 20 to 32 form part of these financial statements

**International Primary Care Respiratory Group**

**Statement of cash flows**

**As at 31 December 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities:</b>			
<b>Net cash provided/(used by) by operating activities</b>	16	(148,318)	(177,590)
Change in cash in the reporting period		(148,318)	(177,590)
Cash at the beginning of the period		1,555,834	1,676,893
Expenditure on capital items		(774)	0
Change in cash due to exchange rate movements		(14,193)	53,216
Change in cash due to interest receivable		26,928	3,315
<b>Cash at the end of the reporting period</b>		<u>1,419,477</u>	<u>1,555,834</u>
 <b>Analysis of cash and cash equivalents</b>			
Cash held at bank		481,828	701,029
Cash equivalents – held on 12 month deposit		937,649	854,805
		<u>1,419,477</u>	<u>1,555,834</u>

The notes on pages 20 to 32 form part of these financial statements

## International Primary Care Respiratory Group

### Notes to the Financial Statements

For the year ended 31 December 2023

#### 1. Accounting policies

##### (a) Basis of accounting

The financial statements have been prepared in accordance with Financial Reporting Standard 102, as issued by the Financial Reporting Council (effective 1 January 2015), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and Statement of Recommended Practice (SORP) - Accounting and Reporting by Charities.

International Primary Care Respiratory Group meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transition value unless otherwise stated in the relevant accounting policy.

These financial statements are presented in pounds sterling (GBP) as that is the currency in which the charity's transactions are denominated.

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires trustees to exercise their judgements in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 2.

##### (b) Going concern

The directors meet at least quarterly and at those meetings review a rolling cash flow forecast for the charitable company for the 12 months following the meeting as well as carefully considering the charitable company's cash reserves at that time including cash reserves held against unforeseen events and other contingencies. On that basis the directors consider that the charitable company will continue in existence for the foreseeable future and are therefore of the opinion that it is appropriate to prepare these financial statements on a going concern basis.

##### (c) Income recognition

- **Membership services**  
Annual subscriptions are included in full in the year to which they relate, and the charitable company provides the services entitling it to the income. Subscriptions received in advance are released to the Statement of Financial Activities over the period to which they relate.
- **Conference income**  
The charitable company's share of the conference income, in respect of the biennial conference, is recognised when the charity has entitlement to the funds, when any performance conditions attached have been met, and when it is probable that the income will be received and the amount can be measured reliably.
- **Grants receivable**  
Income from grants, including capital grants, is included in the incoming resources when the charitable company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. The exception to this is where the charitable company has to fulfil conditions before becoming entitled to the grant or where the donor has specified that income is to be expended in a future period. In these circumstances income is deferred until those periods.

**International Primary Care Respiratory Group**

**Notes to the Financial Statements - continued**

**For the year ended 31 December 2023**

**1. Accounting policies – continued**

**(d) Recognition and allocation of expenditure**

Expenditure is included in the Statement of Financial Activities on an accruals basis.

Expenditure is directly attributed to the relevant category in the Statement of Financial Activities where practical. Chief Executive Officer and business support costs are allocated across activities based on time incurred in each area.

- Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises direct and support costs, allocated on an activities basis, incurred by the charitable company in the delivery of its activities and services.
- Grants or instalments of grants offered in connection with projects with institutions are charged to the Statement of Financial Activities in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attached are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as contingent liabilities, but not accrued as expenditure.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include costs linked to the strategic management of the charitable company
- The allocation of certain expenditure was reclassified in the year in order to align with the new nominal structure, recognising more support and governance costs within the charitable activity costs to which they directly relate. This reclassification had no effect on the results for the current or prior year.

**(e) Taxation**

The company is recognised by HM Revenue and Customs as a charity and, as a consequence of the tax reliefs available in relation to the current year, income is not liable to taxation. The company is registered for VAT.

**(f) Foreign currencies**

Assets, liabilities, revenues and costs denominated in foreign currencies are recorded at the rates of exchange ruling at the dates of the transactions; monetary assets and liabilities at the balance sheet date are translated at the year-end rate of exchange. The resulting profits or losses are dealt with in the Statement of Financial Activities.

**(g) Funds**

Unrestricted funds include incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds. These funds can be used in accordance with the charitable objects at the discretion of the directors.

Designated funds are unrestricted funds earmarked for the directors for specific future purposes or projects.

Restricted funds are to be used for specific purposes as laid down by the donor.

## International Primary Care Respiratory Group

### Notes to the Financial Statements - continued

For the year ended 31 December 2023

#### 1. Accounting policies – continued

##### (h) Tangible fixed assets

Plant and machinery and fixtures, fittings, tools and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is calculated, using the straight-line method, to allocate the depreciable amount to their residual values over their estimated useful lives, as follows:

- Plant and machinery: 3 years

##### (i) Debtors

Trade debtors are amounts due from members for membership services and sponsorship. Trade debtors are recognised at the undiscounted amount of cash receivable, which is normally the invoiced amount, less any allowance for doubtful debts.

##### (j) Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Cash equivalents are represented by amounts held on 12 month deposit.

##### (k) Creditors

Trade creditors are obligations to pay for goods or services that have been acquired. Accounts payable are classified as creditors falling due within one year if payment is due within one year or less. If not, they are presented as creditors falling due after one year.

Trade creditors are recognised at the undiscounted amount owed to the supplier, which is normally the invoice price.

##### (l) Financial assets and liabilities

Financial instruments are recognised in the statement of financial position when the charitable company becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at transaction price unless the arrangement constitutes a financing transaction. Subsequent to initial recognition, they are accounted for as set out below.

Financial instruments are classified as 'basic' in accordance with Chapter 11 of FRS 102.

At the end of each reporting period, basic financial instruments are measured at amortised cost using the effective interest method.

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire, or when the charitable company has transferred substantially all the risks and rewards of ownership. Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation or expiry.



International Primary Care Respiratory Group

Notes to the Financial Statements - continued

For the year ended 31 December 2023

2. Critical judgements and estimates

In preparing the financial statements trustees make estimates and assumptions which affect reported results, financial position and disclosure of contingencies. Use of available information and application of judgement are inherent in the formation of the estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

Critical judgements are made in the application of income recognition accounting policies, and the timing of the recognition of income in accordance with the Charities SORP (FRS 102).

3. Raising funds

	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
Consultancy	5,084	0	5,084	3,939	0	3,939
	<u>5,084</u>	<u>0</u>	<u>5,084</u>	<u>3,939</u>	<u>0</u>	<u>3,939</u>

4. Charitable activities

	General £	Education £	Research £	Change (Right Care) £	Conferences £	Total 2023 £
Management	17,310	22,586	37,247	78,000	10,825	165,968
Website	10,744	923	600	306	79	12,652
Travel & accommodation	2,555	12,699	5,181	93,138	46,639	160,212
Project costs	46,808	157,468	89,726	233,285	26,257	553,544
Support costs (see note 5)	73,327	17,994	37,047	112,255	10,329	250,952
	<u>150,744</u>	<u>211,670</u>	<u>169,801</u>	<u>516,984</u>	<u>94,129</u>	<u>1,143,328</u>

	General £	Education £	Research £	Change (Right Care) £	Conferences £	Total 2022 £
Management	26,328	18,727	32,716	46,838	30,537	155,146
Website	1,800	0	0	0	0	1,800
Travel & accommodation	7,240	11,097	6,116	11,205	60,219	95,877
Project costs	(1,250)	76,873	61,329	186,634	22,970	346,556
Support costs (see note 5)	20,047	38,550	(4,681)	28,158	143,736	225,810
	<u>54,165</u>	<u>145,247</u>	<u>95,480</u>	<u>272,835</u>	<u>257,462</u>	<u>825,189</u>

International Primary Care Respiratory Group

Notes to the Financial Statements - continued

For the year ended 31 December 2023

5. Support costs

	General	Education	Research	Change (Right Care)	Conferences	Total 2023
	£	£	£	£	£	£
Governance costs (see note 6)	38,059	0	0	0	0	38,059
Professional fees	3,121	0	0	0	0	3,121
Audit and accountancy	14,683	0	412	0	2,562	17,657
Administrative expenses	17,464	17,994	36,635	112,255	7,767	192,115
	<u>73,327</u>	<u>17,994</u>	<u>37,047</u>	<u>112,255</u>	<u>10,329</u>	<u>250,952</u>
	General	Education	Research	Change (Right Care)	Conferences	Total 2022
	£	£	£	£	£	£
Governance costs (see note 6)	35,319	0	0	0	0	35,319
Professional fees	5,750	1,425	230	250	60,852	68,507
Audit and accountancy	13,192	0	0	0	3,122	16,314
Administrative expenses	(34,214)	37,125	(4,911)	27,908	79,762	105,670
	<u>20,047</u>	<u>38,550</u>	<u>(4,681)</u>	<u>28,158</u>	<u>143,736</u>	<u>225,810</u>

6. Governance costs

	2023	2022
	£	£
Chief Executive officer	26,336	24,619
Audit and accountancy	6,500	6,000
Administrative expenses	5,223	4,700
	<u>38,059</u>	<u>35,319</u>

International Primary Care Respiratory Group

Notes to the Financial Statements - continued

For the year ended 31 December 2023

7. Employee benefit expenses

The charitable company provides employees with some benefits, including paid holiday arrangements and a defined contribution pension plan

- Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.
- The charitable company operates a defined contribution plan, being a pension plan under which the charitable company pays fixed contributions into a separate entity. Once the contributions have been paid, the charitable company has no further payment obligations. The contributions are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the group in independently administered funds.

8. Employees

The average number of employees during the year was:

	2023 £	2022 £
Average number of employees (administration)	1	0

9. Directors' emoluments and expenses

The directors, along with the Chief Executive Officer and the Business Manager, are considered to be the key management personnel of the charitable company. The total amount paid to key management personnel during the year was £143,441 (2022: £263,939), with amounts paid to directors shown below and amounts to remaining key personnel detailed in note 15.

Professor Ee Ming Khoo, director, received honoraria totalling £10,380.96 (2022: £8,500), as a result of her position held as president in the year and involvement in various projects as allowed by the charitable company's article of association). At the year end £0 (2022: £0) was outstanding.

Cláudia Vincente, director, received honoraria totaling £3,392 (2022: £0) for her involvement in various projects as allowed by the charitable company's article of association). At the year end £0 (2022: £0) was outstanding.

A total of 0 (2022: 5) directors were reimbursed travel and subsistence expenses totaling £0 (2022: £2,275) in connection with undertaking the company's charitable activities.

10. Net movement in funds for the year is stated after charging

	2023 £	2022 £
Auditor's remuneration		
- audit fees	6,500	6,500
- non-audit fees	0	0

International Primary Care Respiratory Group

Notes to the Financial Statements - continued

For the year ended 31 December 2023

11. Tangible fixed assets

At cost:	2023 £	2022 £
Balance carried forward	0	0
Additions	774	0
	<hr/>	<hr/>
Closing balance	774	0
	<hr/>	<hr/>
<b>Depreciation:</b>		
Balance carried forward	0	0
Charge for the period	22	0
	<hr/>	<hr/>
Closing balance	22	0
	<hr/>	<hr/>
Net book value	752	0
	<hr/> <hr/>	<hr/> <hr/>

12. Debtors

	2023 £	2022 £
Trade debtors	29,955	48,028
Other debtors	34,234	0
	<hr/>	<hr/>
	64,189	48,028
	<hr/> <hr/>	<hr/> <hr/>

13. Creditors

	2023 £	2022 £
Trade creditors	0	659
Other creditors & accruals	87,326	43,501
Deferred income	2,451	24,995
	<hr/>	<hr/>
	89,777	69,155
	<hr/> <hr/>	<hr/> <hr/>

Deferred income comprises membership and conference income received which is attributable to future periods:

At 1 January 2023	24,955	148,515
2023 membership income released to income earned	0	(5,314)
2024 membership income deferred	0	0
2023 conference income released to income earned	(24,955)	(118,202)
2024 conference income	2,451	24,996
2023 project income released to income earned	0	(25,000)
	<hr/>	<hr/>
At 31 December 2023	2,451	24,995
	<hr/> <hr/>	<hr/> <hr/>

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2023

14. Funds

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	Gain/(loss) on currency conversion £	At 31 December 2023 £
<b>General</b>	717,284	343,036	(317,974)	11,594	(14,193)	739,747
<b>Designated funds</b>						
Future Conferences	150,000	0	0	0	0	150,000
	150,000	0	0	0	0	150,000
<b>Total unrestricted funds</b>	867,284	343,036	(317,974)	11,594	(14,193)	889,747
<b>Restricted funds</b>						
FRESH AIR: Horizon 2020	942	0	(913)	(29)	0	0
RESPIRE 2	1,376	7,500	(13,560)	4,684	0	0
BREATHE WELL	7,415	0	(2,630)	0	0	4,785
Asthma Right Care	373,703	243,613	(340,041)	0	0	277,275
Teach the Teacher - Children with Asthma	5,125	0	2,802	0	0	7,927
Multimorbidity	8,723	0	(57)	0	0	8,666
GHRN (Synergies)	13,441	0	(5,297)	0	0	8,144
COPD & Mental Health	11,567	0	(11,016)	0	0	551
Remote Consultations	6,850	0	(3,958)	0	0	2,892
Asthma Right Care Latin America Teach the Teacher	43,047	0	(8,552)	0	0	34,495
Asthma Right Care Latin America Pharmacist Online	1,716	0	(5,920)	4,204	0	0
COPD Right Care	126,156	99,850	(148,785)	0	0	77,221
Asthma Diagnosis Jigsaw	27,123	0	(7,446)	0	0	19,677
Breathlessness	19,740	0	(17,087)	0	0	2,653
IQ & A	20,499	69,488	(69,856)	(20,131)	0	0
FRESHAIR4Life	0	39,589	(39,591)	0	0	(2)
Desktop Helper Translations	0	20,000	(109)	0	0	19,891
Desktop Helper – Difficult to Manage Asthma	0	45,632	(4,913)	0	0	40,719
Teach the Teacher – Brazil and Mexico	0	153,831	(153,509)	(322)	0	0
<b>Total restricted funds</b>	667,423	679,503	(830,438)	(11,594)	0	504,894
<b>Total funds</b>	1,534,707	1,022,539	(1,148,412)	0	(14,193)	1,394,641

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2023

14. Funds (continued)

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	Gain/(loss) on currency conversion £	At 31 December 2022 £
<b>General</b>	624,114	378,324	(337,688)	(682)	53,216	717,284
<b>Designated funds</b>						
Future Conferences	150,000	0	0	0	0	150,000
Portuguese Legacy Project	34,962	0	(34,962)	0	0	0
	184,962	0	0	0	0	150,000
<b>Total unrestricted funds</b>	809,076	378,324	(372,650)	(682)	53,216	867,284
<b>Restricted funds</b>						
FRESH AIR: Horizon 2020	942	0	0	0	0	942
Personalisation in Asthma Care	5,904	0	(6,586)	682	0	0
RESPIRE	23,120	0	(23,120)	0	0	0
RESPIRE 2	0	1,376	0	0	0	1,376
BREATHE WELL	10,960	0	(3,545)	0	0	7,415
Asthma Right Care (Change)	320,211	166,173	(112,681)	0	0	373,703
Teach the Teacher - Children with Asthma	21,268	0	(16,143)	0	0	5,125
Multimorbidity	9,221	0	(498)	0	0	8,723
GHRN (Synergies)	19,195	0	(5,754)	0	0	13,441
NIHR RECHARGE	61	0	(61)	0	0	0
COPD & Mental Health	32,255	0	(20,688)	0	0	11,567
Remote Consultations	30,020	0	(23,170)	0	0	6,850
Asthma Right Care Latin America Teach the Teacher	46,252	17,467	(20,672)	0	0	43,047
Asthma Right Care Latin America Pharmacist Online	1,716	0	0	0	0	1,716
Asthma Right Care Latin America Pharmacy Research	10,330	11,924	(22,254)	0	0	0
COPD Right Care (Change)	103,212	103,242	(118,187)	37,889	0	126,156
Asthma Diagnosis Jigsaw	29,177	25,224	(27,278)	0	0	27,123
BI Physical Activity	37,889	0	0	(37,889)	0	0
Breathlessness	0	20,011	(271)	0	0	19,740
IQ & A	0	76,069	(55,570)	0	0	20,499
<b>Total restricted funds</b>	701,733	421,486	(456,478)	0	0	667,423
<b>Total funds</b>	1,510,809	799,810	(829,128)	0	53,216	1,534,707

## International Primary Care Respiratory Group

### Notes to the Financial Statements – continued

For the year ended 31 December 2023

#### Designated funds

The conference designated funds have been set up to provide a fund for costs relating to loss or potential cancellation costs of future conferences. After a review in 2022, this was increased by £50,000 to £150,000 due to growing concern about the climate crisis and the impact of air travel.

#### Restricted funds

FRESH AIR Horizon 2020: IPCRG were partners in a three-year research programme funded under the Horizon 2020 Framework that ended at the end of 2018 and the small fund from 2022 was cleared during the year.

NIHR-RESPIRE 2: This fund enables IPCRG to co-lead stakeholder engagement in a research capacity-building programme in 7 South Asian countries, over four years from summer 2022 funded by National Institute for Health Research (NIHR), using UK aid from the UK Government to support global health research, to the University of Edinburgh, which leads the programme. In addition, it is expected to deliver an advocacy masterclass in 2024 and a final round of the Massive Open Online Course (MOOC) developed for the original RESPIRE programme.

NIHR-Breathe Well: This fund enables IPCRG to lead the stakeholder engagement and communication activity of a research capacity building programme in China, Republic of North Macedonia, Georgia and Brazil, over four years from mid-2017 also funded by National Institute for Health Research (NIHR), using UK aid from the UK Government to support global health research, to the University of Birmingham, which leads the project. Communication activity ramped up in the final year of the programme, 2021, extended due to COVID-19. The remaining funding covers ongoing contractor costs related to additional planned publications and dissemination.

Asthma Right Care (Change): The IPCRG initiated and leads a social movement approach to raising awareness about the right care for people with mild - moderate asthma, starting with the over-reliance on short-acting beta2-agonists in asthma management and is funded by AstraZeneca. Many projects are in development with a focus on spreading into new countries and extending to pharmacy and emergency care and will be ongoing into 2024 with two IPCRG funding streams – seed funding and accelerator funding, plus Teach the Teacher events planned in various locations.

Teach the Teacher - Children with Asthma: We ran a four-country programme of our Teach the Teacher programme focused on improving diagnosis and management of children with asthma. We had sufficient funds to roll out all tiers of the programme in Malaysia and two tiers in Spain. The remaining funds will support further work in these two countries.

Multimorbidity: We produced a set of new resources including an IPCRG Desktop Helper and case study materials. There is ongoing work to translate and disseminate. Funded by Boehringer Ingelheim.

GHRN (Global Health Respiratory Network): IPCRG is the research coordinator and facilitator for the GHRN, which brings together UK NIHR and Medical Research Council (MRC)-funded research programmes with a relevance to respiratory health and their global south partners to identify synergies and potential collaborations. Funding was top-sliced from each programme, and is set to sustain the network until 2024, after delays due to COVID-19.

COPD and Mental Health: This is a resource pack including a desktop helper, case studies and other learning material in several languages, and was delivered in 2022. Remaining funding was used to develop a Severe mental illness, tobacco dependence and COPD desktop helper in 2023 and further dissemination in 2024. Funded by Boehringer Ingelheim.

Remote consultations: IPCRG organised several experience-led care meetings of clinicians and patients to discuss their experience of remote respiratory consultations during the pandemic. A desktop helper in English and in translation was published, as well as infographics and checklists. They were supplemented by a series of videos as well as a peer-reviewed position paper. Further dissemination planned in 2024. Funded by Boehringer Ingelheim.

## International Primary Care Respiratory Group

### Notes to the Financial Statements – continued

#### For the year ended 31 December 2023

**Asthma Right Care Latin America:** This is an expansion of our existing Teach the Teacher programme focussed on Asthma Right Care, as a result of historical successes into the Latin America region, with work on the Tier 1 roll-out now complete and Tiers 2 and 3 being rolled out. Funded by AstraZeneca.

**Asthma Right Care Latin America Pharmacy Research:** This project created two online research schools to build primary care research capability as well as the evaluation of the online Teach the Teacher programme, and was funded by AstraZeneca and is now finished.

**COPD Right Care (Change):** Following the principles of the successful Asthma Right care movement, this concept is developing two prototype tools to start new conversations about personalising care for people with COPD. The first tool, the COPD Wheel has been tested in four pilot countries, before wider spread. The second tool has gone through multiple iterations and therefore the development phase will extend into 2024. The COPD Magazine edition 1 was also published under the COPD Right Care brand and is now available in multiple languages. Original funding from Boehringer Ingelheim; spread and dissemination funded by AstraZeneca. Editions two and three of the magazine including a novel video diary research project are under development with funding from AstraZeneca.

**Asthma Diagnosis Jigsaw:** This project aims to produce simple tools to help clinicians and patients understand the many factors in diagnosing asthma. A desktop helper has been published and a teaching toolkit is in development. Multi funded by AstraZeneca, GSK and Vitalograph.

**Breathlessness:** Funding was secured from AstraZeneca to kick start this project, including key stakeholder mapping and organisation of an initial meeting to suggest further action at the 2023 Scientific Meeting in Munich. A desktop helper is being developed in 2024.

**IQ&A:** An educational grant from Pfizer Independent Learning and Change was secured in 2022 to support IPCRG's Sentinel Network, IQ&A Questions and Answer and a 6-module e-learning package on Primary care education on COVID-19 and respiratory disease has been launched.

**FRESHAIR4Life:** IPCRG are partners in a 4-year implementation research project on the tailored, multidisciplinary NCD prevention package, targeting tobacco and air pollution exposure in mid- to late adolescents in disadvantaged populations. It will develop context-specific interventions to reduce tobacco and air pollution exposure in disadvantaged populations in Uganda, Kyrgyz Republic, Romania and Greece. It is funded by Horizon Europe, led by Leiden University Medical Center and IPCRG is supported by a UKRI grant as part of the Horizon Guarantee Scheme.

**Desktop Helper Translations:** Two existing IPCRG Desktop Helpers – Quick Guide to Spirometry and Achieving Earlier Diagnosis of COPD are being translated, adapted to local context and distributed in a further 5 languages. Funded by GSK.

**Desktop Helper – Difficult to Manage Asthma:** the existing Desktop Helper published in 2012 is being fully updated, translated, disseminated and case studies and e-learning developed. Funded by GSK.



International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2023

15. Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total funds £
Tangible assets	752	0	0	752
Debtors	25,027	0	39,162	64,189
Cash and bank	803,745	150,000	465,732	1,419,477
Current liabilities	(89,777)	0	0	(89,777)
Net assets at 31 December 2023	<u>739,747</u>	<u>150,000</u>	<u>504,864</u>	<u>1,394,641</u>
	General fund £	Designated funds £	Restricted funds £	Total funds £
Debtors	0	0	48,028	48,028
Cash and bank	740,255	184,962	630,617	1,555,834
Current liabilities	(57,933)	0	(11,222)	(69,155)
Net assets at 31 December 2022	<u>682,322</u>	<u>184,962</u>	<u>667,423</u>	<u>1,534,707</u>

16. Reconciliation of net income to net cash flow from operating activities

	2023 £	2022 £
Net income for the reporting period	(152,801)	(32,633)
Adjustments for:		
Depreciation	22	0
(Increase)/Decrease in debtors	(16,161)	23,507
(Decrease)/Increase in creditors	20,622	(168,464)
Net cash flows provided by operating activities	<u>(148,318)</u>	<u>(177,590)</u>

17. Related party transactions

**Control**

Throughout the year the charitable company was controlled by the directors, who are also the trustees of the charitable company.

**Transactions**

Directors' emoluments and expenses are disclosed in note 8.

Sian Williams, Chief Executive Officer, received consultancy fees totaling £102,166 (2022: £106,820) (inclusive of 20% VAT) from the charitable company during the year for her services. At the year end £7,721 (2022: £8,507) was outstanding.

Nicola Connor, worked as Business Manager during the year. Fees totaling £53,436 (2022: £49,764) (inclusive of 20% VAT) were paid to Smart PA during the year. At the year end £0 (2022: £0) was outstanding.

Eventage Limited, a company for which Christine Lawson is Director, received £661 (2022: £95,931) from the charitable company in relation to conference expenses. At the year end £0 (2022: £661) was outstanding. Christine Lawson and Eventage no longer provide conference support for IPCRG.

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2023

18. Legal status

International Primary Care Respiratory Group is a charitable company limited by guarantee, registered in Scotland, and not having a share capital. The members' liability in the event of winding up is limited by guarantee not exceeding £1 per member.

The address of the charitable company's registered office is: 4<sup>th</sup> Floor, 115 George Street, Edinburgh, Midlothian, EH2 4JN.

19. Non-audit services

No services, other than audit services, were undertaken by the current year auditors, McLay, McAlister and McGibbon.

20. Comparative statement of financial activities for the year ended 31 December 2022

	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and endowments from:			
<b>Grants and donations</b>	0	421,486	421,486
Charitable activities	375,009	0	375,009
<b>Total</b>	<u>375,009</u>	<u>421,486</u>	<u>796,495</u>
Expenditure on:			
<b>Raising funds</b>	3,939	0	3,939
Charitable activities:			
- General	54,165	0	54,165
- Education	43,766	101,481	145,247
- Research	13,319	82,161	95,480
- Change (Right Care)	0	272,835	272,835
- Conferences	257,462	0	257,462
<b>Total</b>	<u>372,651</u>	<u>456,477</u>	<u>829,128</u>
<b>Net (expenditure)/income</b>	2,358	(34,991)	(32,633)
Transfer between funds	(682)	682	0
Other recognised (losses)/gains:			
Realised (loss)/gain on currency conversion	53,216	0	53,216
Interest receivable	3,315	0	3,315
<b>Net movements in funds</b>	<u>58,207</u>	<u>(34,309)</u>	<u>23,898</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	809,077	701,732	1,510,809
Total funds carried forward	<u>867,284</u>	<u>667,423</u>	<u>1,534,707</u>