

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

**Directors' Report and Financial Statements**

**For the year ended 31 December 2016**

**Registered Company Number: SC256268**

**Registered Charity Number: SC035056**

**International Primary Care Respiratory Group**

**Directors' Report and Financial Statements**

**For the year ended 31 December 2016**

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# International Primary Care Respiratory Group

## Directors' Report

For the year ended 31 December 2016





The directors submit their report and the audited accounts of the charitable company for the year ended 31 December 2016.

Legal and administrative information set out on page 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 charitable mission of the International Primary Care Respiratory Group (IPCRG) is “to improve public health by carrying out, funding and organising research into the care, treatment and prevention of respiratory illnesses, diseases and problems in a community setting, and to make available the results of such research for the benefit of the public and healthcare professionals.” It is the only international primary care respiratory organisation, and the only international primary care organisation with a respiratory research mission. Members believe that the best *place* to diagnose and treat people with respiratory problems is in the communities where they live and work, and the best *way* to do this is through the provision of high quality primary and community care. This requires testing of how best to provide high quality primary care, with the resources available.

The IPCRG is both an organisation of organisations and a global community of interest that enables us to work locally but collaborate globally to improve respiratory health in primary care. Increasingly, it is a global community of practice, and offers demonstration projects that show how primary care can contribute to improved public health. The Board's Strategic Plan was developed in 2014 and reviewed in 2015 including a detailed review of its Research Strategy. The IPCRG has four strategic objectives:

-  **Promote good clinical respiratory practice**
-  **Actively lead the respiratory health research and education agenda**
-  **Identify and unlock the global potential of flagship conferences**
-  **Appreciate and strengthen the core business enablers**

### Achievements and performance 2016

#### **1. Promote good clinical respiratory practice**

The IPCRG believes the best way it can add value to this agenda is to demonstrate effective, affordable and innovative practice forged in the real world of primary care, in whatever way that operates locally. Some of our members' family physicians see 30-40 patients a day, others up to 200 patients a day, for a range of minor and serious respiratory infections and chronic illness including tobacco dependency. Our examples need to reflect that workload, diversity and complexity. In order to meet local needs and align with local healthcare systems, culture and access to therapies, we continue to follow our mantra: *we work locally, and collaborate globally to improve respiratory health in primary care.*

# International Primary Care Respiratory Group

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### World Health Organization (WHO)

The World Health Organization-Global Alliance against chronic Respiratory Diseases (WHO-GARD) has previously endorsed a number of our projects as demonstration projects and we have continued to represent primary care on WHO-GARD to link up theory and practice. Our President since May 2016, Jaime Correia de Sousa and Immediate Past President Niels Chavannes (until May 2016) sit on the Planning Executive as the Primary Care Representative and Scientific Representative respectively.

Kristine Whorlow, IPCRG Treasurer, also represents patient organisations, through her work role. IPCRG has been invited to a number of other WHO meetings by the newly created department of non-communicable diseases that is revising the Package of Essential Medicines to represent primary care.

### WONCA (The World Organization of National Colleges, Academies and Academic Associations of General Practitioners/Family Physicians)

Our relationship with the main global association for family physicians has continued to develop which is critically important if we are to influence practice amongst family physicians who do not have a special interest in respiratory disease but do see and treat people with respiratory conditions. The Board prioritised IPCRG's engagement in the WONCA Europe conference as a leader of a symposium and workshops, as its Special Interest Group. In addition, our President attended the WONCA World Conference in Rio, in particular to network with colleagues as the start of preparations for close collaboration for our 2018 conference that will be hosted in Portugal, aiming to include an audience from Portuguese-speaking colleagues including Brazil.

### European COPD Coalition (ECC), European Federation of Allergy and Airways Diseases Patients' Associations (EFA), European Lung Foundation (ELF)

The IPCRG and primary care colleagues worked closely with the European COPD Coalition to uncover and map the variation in COPD prevalence and outcomes across the 28 countries of the European Union, heralding the work with a first peer-reviewed abstract in December 2016. We were a signatory to EFA's ABC campaign to get sufficient Member of European Parliament signatories to Written Declaration 115/2016 on Chronic Respiratory Diseases in Europe. We have worked closely with ELF to publicise the FRESH AIR project that aims to tackle the risk factors and problems of chronic respiratory disease in low and middle income countries.



## 2. Actively lead the respiratory health research and education agenda

### Education

#### Strategy implementation

In 2014, the IPCRG published its Education Strategy that commends peer to peer teaching and therefore commits to testing Teach the Teacher programmes to build primary care teaching capacity. National members continued to roll-out the Teach the Teacher programme on Difficult to Manage Asthma including the results of the U-BIOPRED programme that funded it, and we presented the findings at two international meetings: European Respiratory Society and Tropical Health and Education Trust (THET): Partnerships for Global Health. Building on this experience we successfully bid for a second Global Bridges grant – to run a Teach the Teachers programme and national roll-out on treating tobacco dependence in primary care in Bulgaria, Romania, Kyrgyz Republic and FYR Macedonia. The faculty held its first meeting at the end of 2016, and the programme will run to early 2019.

#### Online learning

The IPCRG also initiated work on its strategic priority to test the delivery and acceptability of online education through a partnership with a science agency, SciMentum in a programme called AsthmaXChange.com. The IPCRG convened an expert faculty to create real-life cases for discussion and learning. These have been used by our members, including our group in Bangladesh, as part of their national programmes.

## International Primary Care Respiratory Group

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#### **Global Bridges: tobacco dependence education in Uganda**

Our colleagues in Uganda, supported by European colleagues, completed the tobacco dependence education programme in Uganda, funded by Global Bridges. This has been set in the context of an education programme for healthcare workers and communities on lung health and the risks to lung health. Evaluation of impact and sustainability continues.

The importance of tackling tobacco dependence in primary care globally, to both prevent and treat lung disease, was reflected in two collaborative projects: a paper published on the IPCRG review of tobacco dependence guidelines commissioned in 2013, and a paper submitted, with wide IPCRG network support, on the IPCRG position on treating tobacco dependence in primary care.

#### **E-Quality programme**

The E-Quality programme evaluates the impact of small-scale educational interventions on clinical behaviour, with an end goal of improving care and outcomes for patients. The investment is beginning to bear fruit. The findings were first presented at the THET conference. There have now been four calls for proposals. All Call 2 projects were completed by the end of 2014, all 1 and 3 projects are now at the final stage of review. A Call 1 project, implementing a model of matrix (collaborative care), working between family and hospital physicians in Brazil, has now been published in our peer-reviewed journal, *npj Primary Care Respiratory Medicine*.

#### **Desktop helpers**

The IPCRG two-page “*How to*” guides for practising clinicians are very well received wherever they are distributed. A new guide “Predicting diagnosis in primary care patients suspected of obstructive respiratory disease” was tested at the IPCRG 8<sup>th</sup> World Conference and then launched, with a grant from Novartis Netherlands, enabling design and printing. Work started on a new desktop helper on the safety, potential harm and benefits of inhaled corticosteroids for people with COPD to be published in 2017, supported by an educational grant from Novartis. All desktop helpers are available digitally and country members can apply the helpers' Creative Commons licences to translate and adapt for their needs.

#### **Research**

##### **Building research capacity**

##### **Prizes**

The first IPCRG research prize-winners have completed their field work in Malaysia. A new strategy putting IPCRG conferences as milestones in a two-year cycle of research and diffusion is being tested, working with new primary care respiratory researchers, and articulated in a bid to the European Union COST programme for infrastructure and programme support (outcome unknown until mid-2017).

##### **The IPCRG fellowship programme**

The first IPCRG Fellowship Programme, a multi-national collaboration between four universities and the IPCRG, supported by the IPCRG and an equipment grant from Aerocrine Ltd is on course. The Fellow, Vinh Nguyen, visited the Department of Public Health and Primary Care, Leiden University Medical Centre, Leiden, Netherlands for supervision in December.

## International Primary Care Respiratory Group

### Directors' Report

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#### **Research in low and middle income countries (LMICs)**

World Health Organization figures show that about 80 million people have chronic obstructive pulmonary disease (COPD) which is now the third leading cause of death worldwide. Asthma affects an estimated 300 million individuals globally. Data shows that the greatest burden of lung disease occurs in low-resource settings. According to WHO figures, over 90% of COPD deaths and over 80% of asthma deaths occur in LMICs. The link between exposure to smoke, including tobacco smoke, indoor and outdoor environmental exposure, and lung diseases is well established by existing research. In addition, while tobacco use is decreasing in many high-income countries, it is increasing in many LMICs where by the year 2030, 80% of deaths caused by tobacco use are expected to occur. Therefore it is imperative, as a global organisation, that the IPCRG supports the development of research on the prevention and treatment of chronic lung disease in primary care settings. Progress has been made in pursuit of this important goal.

#### **FRESH AIR funded by the European Union in the framework of Horizon 2020**

The first full year of FRESH AIR is now completed. All deliverables allocated to IPCRG are achieved including the setting up of a website, a Scientific Advisory Committee, our stakeholder engagement strategy and country plans, and a publication strategy. The first paper summarizing the project's plans was published in our peer reviewed journal. <http://www.theipcr.org/freshair>.

#### **FRESH AIR – additional activity**

IPCRG invested in a film on Pulmonary Rehabilitation in Uganda, based on previous grants to the team. This has now been published: <https://vimeo.com/163691621>.

A small grant to a team in Georgia has enabled them to write an equivalent FRESH AIR protocol and we are supporting them in fundraising.

#### **Research using primary care datasets: UNLOCK**

The UNLOCK Group is an international collaboration of primary care researchers and practitioners from 15 countries that has coordinated and shared datasets of variables for COPD and asthma, over a six year period, to answer research questions meaningful to professionals working in primary care. Funding for the UNLOCK group ended at the end of this financial year. By September 2016, nine studies have been taken forward. 26 individuals from 15 countries have participated, accessing 14 databases.

A legacy project from the 2014 Amsterdam World Conference, was to create a Greek UNLOCK database. Following the successful delivery of all objectives the Board agreed to a further small grant to analyse and present the data.

#### **IPCRG-funded Research Pilots**

The final outcome of our research design workshop held at the Scientific Meeting in Uppsala 2013, was the publication on the IPCRG website of two reviews: an update to the review of the 2005 asthma control tools and the assessment tools for COPD co-morbidities.

#### **European Respiratory Society (ERS)**

The global community of primary care respiratory-interested researchers remains relatively small, which we are trying to tackle horizontally with these primary care research capacity-building endeavours. The other approach is to extend vertically, to work collaboratively with colleagues in hospital settings and outpatient clinics, to address questions of value to primary care. One active example is the collaboration with the ERS. In September 2016, the IPCRG held a whole day primary care day at the ERS, in partnership with the ERS Primary Care Group and our UK member, Primary Care Respiratory Society-UK. The IPCRG also represents primary care on the ERS Research Agency, and is a partner in a new research bid to the ERS on severe asthma.

#### **Asthma research priorities**

IPCRG contributed to the setting of research priorities in Europe for asthma via engagement in the European Asthma Research and Innovation Partnership (EARIP) <http://earip.eu/>.

## International Primary Care Respiratory Group

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### 3. Identify and unlock the global potential of flagship conferences

Conferences form an important milestone in the IPCRG biennial cycle by providing a rare opportunity for our global network to meet face-to-face to discuss the challenges its members face, share solutions, plan collaborations, and provide a showcase for the best primary care respiratory practice and research.

Our 8<sup>th</sup> World Conference in Amsterdam May 2016, *Teamwork: who cares?* was a success in terms of new research presented, and first time delegates as well as the first conference session broadcasts to China by the IPCRG. However, the Conference encountered financial difficulties, the first conference to do this. Reviews began immediately, and 2016 was also a year of detailed planning for two other conferences: the 5<sup>th</sup> Scientific Meeting, in collaboration with colleagues from Slovenia, and our first South Asian Scientific Conference, in collaboration with our colleagues from Sri Lanka that will be built on the learning needs of people in the region, as represented by a knowledgeable, enthusiastic and well-connected International Advisory Committee. Planning also began in earnest for the 2018 9<sup>th</sup> World Conference, including the first meetings of the Scientific Programme Committee and meetings with potential sponsors.

Key learnings include the need to engage several audiences, to build commitment from a wide representation of host country colleagues, sponsors and researchers from the planning stage through projects, consultation and communication; to control costs further by a reduction in the length of the conference, to increase the value for every pound spent on travel and accommodation for speakers, Board and committee members, and to introduce further controls to reduce waste on accommodation and catering.

Following successful experiments in 2012 to broadcast the 6<sup>th</sup> World Conference live to Latin America and Spain, we benefited from a new conference webcasting platform set up by Novartis to broadcast for the first time to China, supported in China by our new associate member, Chinese Alliance for Respiratory Diseases in Primary Care.



### 4. Appreciate and strengthen the IPCRG's core business enablers

#### Nature Partner Journals (npj) Primary Care Respiratory Medicine

The IPCRG's journal had a good year in terms of an upward trend in submissions. There were several joint management committee meetings held with Primary Care Respiratory Society-UK and Nature Publishing Group to discuss strategic direction and action; a number of article processing charge (APC) sponsorships for submitted papers were given, as well as a discounted APC rate for IPCRG conference attendees. The Executive Officer has supported a global search to recruit a new Deputy Editor to replace the long-serving Joint Editor in Chief, Paul Stephenson who stood down to many plaudits in December.

#### Member growth

The Senate approved the appointment of Slovenia as an Ordinary Member. This has led to joint Scientific and Organising Committees planning the IPCRG 5<sup>th</sup> Scientific Meeting in Slovenia in 2017 and an invitation to deliver a respiratory update programme at the 43<sup>rd</sup> Family Medicine Conference.

Our Associate Corporate Members in 2016 were Boehringer Ingelheim, and Vitalograph, with whom we shared our experiences and insight about the international development of primary care and the population need for respiratory care. We continued to collaborate with our Associate Members – invited organisations, particularly the European COPD Coalition and the European Federation of Allergy & Airways Diseases Patients' Associations (EFA) on specific projects. We have also supported the establishment of a primary care group within the European Academy of Allergology and Clinical Immunology (EAACI) and its leadership is also drawn from our network. The individuals appointed as IPCRG's Invited Individual Associate Members are Professor Sally Singh, Dr Nick Hopkinson, Associate Professor Le Lan and Professor Rafael Stelmach.

## **International Primary Care Respiratory Group**

### **Directors' Report**

**For the year ended 31 December 2016**

#### **Fundraising**

Associate corporate membership remains an efficient and effective fundraising and strategic development model from the IPCRG perspective, but a number of our industry partners have introduced new governance frameworks that prevented them continuing their subscriptions or delaying payments for 2016. Work was successfully undertaken in 2016 to eliminate any debtors, and alternative funding models, including project funding, crowdfunding, bequests and donations are being explored.

#### **Plans for future periods**

The IPCRG directors consider that the IPCRG has a strong record of delivering education and research projects, and in achieving a global community of practice committed to improving respiratory health in primary care, connected to extensive national networks of family physicians and other members of the global primary care workforce. It is the first point of contact for many policy-makers and organisations wanting to collaborate with, understand or influence the international primary care respiratory community including the World Health Organization and ERS. We are the only international primary care respiratory group and are regarded as a thought-leader offering practical solutions in tobacco dependence, asthma, allergic rhinitis, chronic obstructive pulmonary disease and respiratory infection. However, this has not yet been reflected in increasing financial security. Our income is increasingly dependent on project funding from multiple sources.

It is necessary to evaluate the risks and benefits of applying for research and educational projects on a case by case basis. The applications for larger grants will most often warrant the time and capital investment, as long as the funding criteria allow a contribution to overheads.

#### **Strengths and opportunities**

The IPCRG has a reach and experience that offers substantial insight into how best to improve outcomes for people at risk of, or experiencing respiratory symptoms, in an affordable way.

#### **Challenges**

The major challenges remain financial sustainability and working with our busy family physician community to help them to create the time, knowledge, tools and relationships to implement best practice. A limited number of reliable contractors is used effectively to deliver much of our work as possible, limiting the commitments of our clinical and academic networks to delivering their expertise. Still greater use of digital technology is being explored to enable more meetings to be conducted virtually, saving time and cost.



## International Primary Care Respiratory Group

### Directors' Report

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#### Plans 2016-2018



#### Promote good clinical respiratory practice

We will:

- Make a clear statement about primary care's role in treating tobacco dependence, drawing on the latest evidence and consensus generated at the 8<sup>th</sup> World Conference and in discussions with WONCA Europe and the European Respiratory Society
- Advocate for the primary care role in preventing and treating chronic lung disease by demonstrating practical solutions to prevention, case-finding and management that include not only general practice but also other primary care approaches including nursing, physiotherapy, physician assistants and community health workers (CHWs) in low income countries
- Demonstrate the value of primary care in managing multiple morbidities by helping people change behaviours to stop smoking and/or inhaling indoor smoke, to eat a better diet and to increase physical activity as well as offering safe and effective pharmacological interventions
- Advocate for access for populations to effective smoking cessation and respiratory medicines in primary care as part of the WHO review of essential medicines
- Contribute the primary care perspective to international awareness and advocacy campaigns for tobacco dependence, COPD, asthma, allergic rhinitis and the role of primary care working with our colleagues in WHO, WONCA, European Respiratory Society, European Lung Foundation (ELF), European COPD Coalition (ECC), European Federation of Allergy and Airways Diseases Patients' Associations (EFA), European Academy of Allergy and Clinical Immunology (EAACI), Global Bridges, World Allergy Organization (WAO)



#### Actively lead the respiratory health research and education agenda

We will begin implementation of the revised terms of reference for the Education and Research Sub-committees, including recruitment of new members. This will allow for refreshing of committee membership whilst maintaining organizational memory and expertise.

#### Education

We have made progress testing the validity of our education strategy and will continue to do this through a number of objectives:

- Work with WHO and the Federation of International Respiratory Societies to find funding to build primary care capacity and capability to tackle chronic respiratory disease in low and middle income countries. This features expansion of the Teach the Teacher approach and use of online learning, helping colleagues to make it easier to do the right things, and to do them right
- Fundraise for the selected projects of the 4<sup>th</sup> call of our E-Quality programme
- Follow through the implementation of our endorsement policy
- Fundraise for multi-national projects on personalising asthma care, gender differences in respiratory health
- Run phase 1 of the Global Bridges Teach the Teacher programme for tobacco dependence treatment with colleagues in Bulgaria, Romania, Kyrgyz Republic and FYR Macedonia, informed by the new position statement and the Global Bridges Uganda project
- Explore ways to deliver our material in multiple languages including Chinese, Spanish and Portuguese
- Deliver the Pulmonary Rehabilitation Start-Up pack to assist colleagues who wish to introduce PR to their patients for the first time with limited resources
- Continue to explore the role of respiratory care e-learning for our target audiences of primary care practitioners, teachers and leaders worldwide, including partnerships and collaborations with other organisations

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#### Research

Our research strategy is to promote the findings of our Prioritised Research Needs Statement, either by dissemination or by supporting studies and building research capacity. Priorities for 2017 include:

- Produce the IPCRG's FRESH AIR deliverables on time and on budget, and apply the learnings on implementation science to other IPCRG activities
- Monitor and evaluate the implementation of the first IPCRG Research Fellow in collaboration with the universities of Leiden, Heraklion, Southampton and Ho Chi Minh
- Support and provide a forum for peer review at our 1<sup>st</sup> South Asian Scientific Conference of the Research Prize project awarded at the Respiratory Research School, May 2015: *Patients' and parental perceptions about childhood asthma and its control*, Dr Siti Nurkamilla Ramdzan, University of Malaya
- Disseminate the findings from UNLOCK and seek ways to sustain progress in multi-national primary care data exchange and analysis, including the application of the COST framework if the bid is successful
- Look for additional collaborations to build research capability and diffusion of research to meet our goals of improving respiratory health, working locally, collaborating globally



#### Identify and unlock the global potential of our flagship conferences

We will expand our flagship conferences into new clinical and geographical areas using new technology, and integrating them into our two-year activity cycle, so that they are recognised as key events to build research capacity and primary care improvement by stimulating submission of peer reviewed research, and design of multi-national implementation studies, and generation and diffusion of messages about clinical behaviour change.

We will:

- Deliver three successful conferences in terms of finance, reputation, and reach
  - 5<sup>th</sup> Scientific Meeting, Slovenia May 2017
  - 1<sup>st</sup> South Asian Scientific Conference, Sri Lanka August 2017
  - 9<sup>th</sup> World Conference, Porto, May 2018
- Engage grass-roots primary care in advance, during and after the conferences in discussion about key changes to improve respiratory care
- Have a strong presence at WONCA Europe in Prague
- Present the primary care perspective on asthma at the EAACI conference
- Support member conferences in FYR Macedonia and Portugal
- Support some of our Eastern European members by participating in the 5th Conference of the Association of general practice/family medicine of South-East Europe ([AGPFMSEE](#)) in Budva, Montenegro in May 2017

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#### **Strengthen our core: membership and communities of interest**

We will:

- Expand our network by building connections through WONCA, the Global Alliance for Chronic Disease (GACD), which is the coordinator for 13 research projects on chronic lung disease, of which FRESH AIR is one; research and education projects, membership drives to new primary care groups, corporate members and associates
- Actively seek new talent for Board and committee positions and encourage applications through individual approaches by the Board and sub-committee chairs
- Maintain the web platform as the knowledge hub
- Support groups in China, France and Germany to become Ordinary Members and active participants
- Use our 1<sup>st</sup> South Asian Scientific Conference as a platform to recruit new members in Asia
- Market the *npj Primary Care Respiratory Medicine* to connect with and support primary care researchers

#### **Financial review**

The Board conducted its governance role by meeting regularly by regular teleconferences and also met face-to-face during attendance at the 8<sup>th</sup> World Conference in Amsterdam.

The financial result for the year is shown in the Statement of Financial Activities. After accounting for an unrealised exchange gain of £50,520 (2015: loss of £28,988), the net movements in funds for the year is a decrease of £84,124 (2015: decrease of £163,747).

The IPCRG's principal funding sources were project grants and membership subscriptions from Associate Corporate Members, grants for projects and conference income. The level of the subscription is set at the AGM and is revised every three years. Rates were set at €36,750 for pharmaceutical companies and a lower rate for device companies. We had two Associate Corporate Members in 2016 and we thank them for their engagement with us. However, the reduction in numbers of Associate Corporate Members means we must find alternative sources of funding.

On the positive side, IPCRG's performance record and robust clinical networks enabled us to be awarded the grant for FRESH AIR within the European Commission Horizon 2020 research framework that brought €2.9 million to the fourteen members of the consortium including a grant to the IPCRG itself. We were approached by a number of other UK university departments to collaborate as a partner who has access to low and middle income countries; outcomes of funding applications will become known in 2017.

Due to the uncertainty of income from Associate Corporate Memberships in 2015, the IPCRG was not able to set a balanced budget. Our performance in 2016 shows an operating loss, and our conference reserves have been depleted by the loss on the 8<sup>th</sup> World Conference. Funds are reducing at a rate that will affect the viability of the organisation within the next two years unless new sources of income can be found. This is the top priority for the Board, which welcomes engagement of Members in identifying new funding opportunities.

We continued to refine our 2-year budgeting cycle, to better reflect the pattern of our income and expenditure, given our conference cycle, and to take account of the shifts in charitable activity.

## **International Primary Care Respiratory Group**

### **Directors' Report**

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#### **Reserves**

A new reserves policy was adopted in March 2016:

The reserve 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. As at 31 December 2016 the general fund reserve was in surplus position of £125,296 (2015: £45,919). The reserves policy has been met in the year as the charitable company would be at the very least able to meet its commitments at the year-end through the general reserve funds for the next six months.

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 of £175,000, sufficient to meet current risk assessments of IPCRG World Conferences and Scientific Meetings. We have utilised £75,000 of this reserve to cover the anticipated loss on the Amsterdam Conference.

#### **Risk management**

The Governance Sub-Committee regularly assesses the IPCRG's exposure to risk, in particular anything related to its reputation and finance. It makes recommendations to the directors on how best to deal with any identified risk, and reviews systems to manage any exposure.

Our policies and processes under kept under review to ensure they cover current exposures to risk. Each project and conference is analysed for its risk to reputation and finance. All projects and conferences have detailed budgets that are carefully reviewed and revised. This is particularly necessary in times of currency fluctuation. To limit exposure to currency fluctuation, a US dollar bank account will be opened in 2017, once due diligence processes begun in 2016 are completed. The principal risk and uncertainty facing the IPCRG, is how to replace the income lost by the decline in associate corporate membership subscriptions. Discussions are regularly held with potential Associate Corporate Members to understand their priorities, funding opportunities and constraints. The majority of this sector tends to finalise its annual budgets in January/February of each year, which creates uncertainty in the first 2-3 months of the IPCRG year.

Running two scientific meetings in different regions in 2017, requires substantial IPCRG management resource as well as local team resource in terms of fundraising, planning and marketing. However, the Board is committed to testing models of smaller meetings, and to go to new regions.

As the IPCRG's reputation for research and education continues to grow, the IPCRG will continue to look for partners to apply for sizeable grants and attract donations that will enable it to deliver its objectives in particular regions or in particular topics.

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#### **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 comprises a minimum of three and a maximum of eight individuals including:

- ex officio, the President of the Company;
- ex officio, the President Elect of the Company;
- ex officio, the Immediate Past President of the Company;
- ex officio, the Treasurer of the Company; and
- up to four persons co-opted by the Directors

The President, President Elect and Treasurer of the Company are elected by Ordinary Resolution.

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. In June 2016 the Board co-opted three directors as part of its ambition to improve the organisation's sustainability by widening the numbers of people with Board level experience and ensuring global representation. Dr Janwillem Kocks joined the Board for the first time.

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 2016 these sub-committees were Governance, Education, Research, Amsterdam 2016 Organising Committee, 5<sup>th</sup> Scientific Meeting 2017 Organising Committee, 1<sup>st</sup> South Asia 2017 Organising Committee, Porto 2018 Organising Committee. The Terms of Reference of the Education and Research sub-committees were reviewed and updated in 2015 and a search for a new Chair of Research has begun but not yet concluded. An Executive Officer, Siân Williams, is appointed by the directors to manage the day-to-day operations of the charity with support from a Business Manager, Samantha Louw assisted by an Communications Assistant, Linda Kennison; an Education Coordinator, Juliet McDonnell; Conference Director, Christine Lawson, and an UNLOCK Project Manager, Liza Cragg.

##### **Directors**

The directors of the charitable company during the year ended 31 December 2016 are noted on page 13.

##### **Recruitment and appointment of directors**

The Board has agreed that succession planning, strategic planning and governance, recruitment and appointment of directors are core functions of the Board. The board uses the co-option facility to give people Board 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.

## **International Primary Care Respiratory Group**

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#### **Ordinary members**

The following 27 organisations were ordinary members in 2016 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  
Bulgaria, Bulgarian Primary Care Respiratory Group  
Canada, Family Physician Airways Group of Canada  
Chile, Grupo de Respiratorio de Atención Primaria (GRAP-Chile)  
Cyprus, Cyprus Respiratory Group  
FYR Macedonia, Association of Family Medicine Specialists - Respiratory Group  
Greece, Greek Primary Care Respiratory Group  
India, Chest Research Foundation India  
Ireland, Irish Respiratory Group  
Italy, Società Italiana Interdisciplinare per le Cure Primarie  
Kyrgyzstan, IPCRG- Kyrgyzstan  
New Zealand, New Zealand Primary Care Respiratory Group  
Norway, Lunger i Praksis  
Pakistan, IPCRG – Pakistan  
Portugal, Portuguese Association of Family Physicians - respiratory group (GRESF)  
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  
The Netherlands, CAHAG  
Turkey, NEFES  
UK, Primary Care Respiratory Group-UK, (PCRS-UK)  
United States, Primary Care Respiratory Group, United States  
Vietnam – Primary Care Respiratory Group – Vietnam (Chăm Sóc Hô Hấp Ban Đầu)

\* Elected at 2016 AGM

#### **Related parties and affiliations**

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

#### **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, and
- Governance policies such as risk management, declaration of interest, sponsorship and endorsement

As an international organisation with directors working in Europe, Australia and Singapore, face-to-face training is not normally an option; therefore additional discussions about the role are maintained by email and telephone.

## International Primary Care Respiratory Group

### Directors' Report

For the year ended 31 December 2016

#### Administrative details

##### Directors

**President:** Dr Ron Tomlins, General Practitioner and Adjunct Associate Professor, Discipline of General Practice, University of Sydney, Australia, until July 2016.

Associate Professor Jaime Correia de Sousa, Family Physician, Porto, Portugal, Community Health, School of Health Sciences, University of Minho, from July 2016.

**Treasurer:** Ms Kristine Whorlow AM, Chief Executive Officer, National Asthma Council Australia

**Immediate Past President:** Professor Niels H. Chavannes, Professor of Primary Care Medicine, Strategic Chair of eHealth Applications in Disease Management, Department of Public Health and Primary Care Leiden University Medical Centre, the Netherlands, until July 2016.

Dr Ron Tomlins, General Practitioner and Adjunct Associate Professor, Discipline of General Practice, University of Sydney, Australia, from July 2016.

**President Elect:** Associate Professor Jaime Correia de Sousa, Family Physician, Porto, Portugal, Community Health, School of Health Sciences, University of Minho, until July 2016.

Dr Ioanna Tsiligianni, General Practitioner, Crete, Greece and from December 2016, Assistant Professor Clinic of Social and Family Medicine, University of Crete from July 2016.

**Co-optee:** Dr Beraki Ghezai, Lovenstadtunet Medical Center, Lovenstad, Norway.

**Co-optee:** Dr Ioanna Tsiligianni, General Practitioner, Crete, Greece until July 2016.

**Co-optee:** Dr Tan Tze Lee, The Edinburgh Clinic, Adjunct Assistant Professor & Visiting Consultant, Department of Medicine, National University Hospital, Singapore.

**Co-optee:** Dr Karin Lisspers, Gagnef Primary Health Care Centre, Gagnef, Department of Public Health and Caring Sciences, Family Medicine and Preventive Medicine, Uppsala University, Sweden, until July 2016.

**Co-optee:** Dr Janwillem Kocks, General Practitioner, Assistant Professor, Department of General Practice and elderly care, University Medical Center Groningen, from July 2016.

##### Secretary

Ms Kristine Whorlow AM

**International Primary Care Respiratory Group**

**Directors' Report**

**For the year ended 31 December 2016**

**Administrative details (continued)**

**Registered Office**

4th Floor 115  
George Street  
Edinburgh  
Midlothian  
EH2 4JN  
Scotland

**Auditor**

Scott-Moncrieff  
Exchange Place 3  
Sempie Street  
Edinburgh  
EH3 8BL

**Bankers**

Bank of Scotland plc  
Princes House  
50 West Campbell Street  
Glasgow  
G2 6PZ

**Solicitors**

Morton Fraser  
Quartermile Two  
2 Lister Square  
Edinburgh  
EH3 9GL

Registered Company Number: SC256268

Registered Charity Number: SC035056



## **International Primary Care Respiratory Group**

### **Directors' Report**

**For the year ended 31 December 2016**

#### **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) 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 \_\_\_\_\_ 2017

**Director – Professor Jaime Correia de Sousa**

**International Primary Care Respiratory Group**  
**Independent Auditor's Report to the Members and Trustees**  
**For the year ended 31 December 2016**

We have audited the financial statements of International Primary Care Respiratory Group for the year ended 31 December 2016 which comprise the Statement of Financial Activities, Balance Sheet and related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made exclusively to the members, as a body, in accordance with Sections 495 and 496 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the members and the charitable company's trustees 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 its members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and auditors**

As explained more fully in the statement of directors' responsibilities set out on page 14, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (United Kingdom and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors, including "APB Ethical Standard – Provisions Available for Smaller Entities (Revised)", in the circumstances set out in note 16 the financial statements.

**Scope of the audit of the financial statements**

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's web-site at [www.frc.org.uk/auditscopeukprivate](http://www.frc.org.uk/auditscopeukprivate).

**Opinion on financial statements**

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 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**International Primary Care Respiratory Group**

**Independent Auditor's Report to the Members and Trustees - continued**

**For the year ended 31 December 2016**

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

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) requires us to report to you if, in our opinion:

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

**Michael Harkness, Senior Statutory Auditor**

**For and on behalf of Scott-Moncrieff, Statutory Auditor**

**Chartered Accountants**

**Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006**

**Exchange Place 3**

**Semple Street**

**Edinburgh**

**EH3 8BL**

\_\_\_\_\_ 2017

**International Primary Care Respiratory Group**

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

**For the year ended 31 December 2016**

	<b>Notes</b>	<b>Unrestrict ed funds £</b>	<b>Restrict ed funds £</b>	<b>Total 2016 £</b>	<b>Total 2015 £</b>
<b>Income and endowments from:</b>					
Donations and legacies	3	-	385,211	385,211	300,050
Charitable activities		39,139	-	39,139	120,664
<b>Total</b>		<u>39,139</u>	<u>385,211</u>	<u>424,350</u>	<u>420,714</u>
<b>Expenditure on:</b>					
Raising funds	4	25,669	-	25,669	12,453
Charitable activities:					
- Membership services	5	30,548	-	30,548	71,842
- Education	5	77,776	396,208	473,984	435,203
- Research	5	28,793	-	28,793	35,975
<b>Total</b>		<u>162,786</u>	<u>396,208</u>	<u>558,994</u>	<u>555,473</u>
<b>Net (expenditure)/income</b>		<u>(123,647)</u>	<u>(10,997)</u>	<u>(134,644)</u>	<u>(134,759)</u>
Transfers between funds		23,213	(23,213)	-	-
<b>Other recognised gains/(losses)</b>					
:					
Gain/(loss) on currency conversion		50,520	-	50,520	(28,988)
<b>Net movements in funds</b>	9	<u>(49,914)</u>	<u>(34,210)</u>	<u>(84,124)</u>	<u>(163,747)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>317,964</u>	<u>201,163</u>	<u>519,127</u>	<u>682,874</u>
Total funds carried forward		<u>268,050</u>	<u>166,953</u>	<u>435,003</u>	<u>519,127</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 19 to 27 form part of these financial statements

**International Primary Care Respiratory Group**

**Balance Sheet**

**As at 31 December 2016**

	Notes	2016 £	2015 £
<b>Current assets</b>			
Debtors	9	25,476	140,616
Cash at bank and in hand		461,983	468,777
		<u>487,459</u>	<u>609,393</u>
<b>Current liabilities</b>			
<b>Creditors:</b> Amounts falling due within one year	10	(52,456)	(90,266)
		<u>435,003</u>	<u>519,127</u>
<b>Net assets</b>		<u><u>435,003</u></u>	<u><u>519,127</u></u>
 <b>Funds</b>			
Restricted funds	12	166,953	201,163
Unrestricted funds:			
- General reserve	12	125,296	45,919
- Designated funds	12	142,754	272,045
		<u>435,003</u>	<u>519,127</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006.

The financial statements were authorised for issue by the directors on ..... 2017  
and signed on their behalf by:

.....  
*Director – Professor Jaime Correia  
de Sousa*

**Company number: SC256268**

## International Primary Care Respiratory Group

### Notes to the Financial Statements

For the year ended 31 December 2016

#### 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 charitable company is deemed to be a small entity and as such has taken advantage of the exemption to prepare a cash flow statement as provided by the Charities SORP (FRS 102).

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 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

- Donations  
Donations are included in the Statement of Financial Activities in the year in which the charity has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably.
- Membership services  
Annual subscriptions are included in full in the year to which they relate, and the charity 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 company's share of the conference income, in respect of the biennial conference, is recognised when the charity has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably.

## **International Primary Care Respiratory Group**

### **Notes to the Financial Statements - continued**

**For the year ended 31 December 2016**

#### **1. Accounting policies – continued**

##### **(c) Income recognition - continued**

- **Grants receivable**  
Income from grants, including capital grants, is included in the incoming resources when the charity 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 reliable. The exception to this is where the charity 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.
- **Interest receivable**  
Interest is included when receivable and the amount can be measure reliable by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### **(d) Recognition and allocation of resources expended**

Resources expended are 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. 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 company and include costs linked to the strategic management of the company.

##### **(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.

**International Primary Care Respiratory Group**

**Notes to the Financial Statements – continued**

**For the year ended 31 December 2016**

**1. Accounting policies – continued**

**(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.

**(h) 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.

**(i) 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.

The charitable company did not hold any cash equivalents at the year end.

**(j) 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.

**(k) Financial assets and liabilities**

Financial instruments are recognised in the statement of financial position when the Charity 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 either '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 Charity 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 2016**

**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. Donations and legacies**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2016 £</b>	<b>Total 2015 £</b>
Grant income	-	385,211	385,211	300,050
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**4. Raising funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2016 £</b>	<b>Total 2015 £</b>
Travel & accommodation	136	-	136	-
Secretariat	833	-	833	1,770
Consultancy	24,650	-	24,650	10,683
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<u>25,669</u>	<u>          </u>	<u>25,669</u>	<u>12,453</u>

**5. Charitable activities**

	<b>Membership services £</b>	<b>Education £</b>	<b>Research £</b>	<b>Total 2016 £</b>	<b>Total 2015 £</b>
Executive officer	3,797	33,303	2,422	39,522	47,466
Secretariat	6,477	17,372	2,355	26,204	24,662
Website	3,622	17,354	-	20,976	8,773
Travel & accommodation	141	62,437	-	62,578	42,098
Project costs	375	6,593	12,077	19,045	65,079
Support costs (see below)	16,136	336,925	11,939	365,000	354,942
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<u>30,548</u>	<u>473,984</u>	<u>28,793</u>	<u>533,325</u>	<u>543,020</u>

## International Primary Care Respiratory Group

### Notes to the Financial Statements – continued

For the year ended 31 December 2016

#### 5. Charitable activities (continued)

##### Support costs

Governance costs	10,393	10,392	10,392	31,177	53,740
Professional fees	-	33,422	-	33,422	46,375
Audit and accountancy	-	881	-	881	14,865
Travel, room hire and refreshments for meetings	-	178,100	1,267	179,367	79,623
Conference and meeting expenses	-	5,723	-	5,723	82,574
Rent, rates and utilities	-	-	-	-	-
Subscriptions	1,848	360	-	2,208	2,536
Administrative expenses	1,860	3,516	196	5,572	10,204
Consultancy	-	32,989	-	32,989	32,949
Other	2,035	71,542	84	73,661	32,076
	<u>16,136</u>	<u>336,925</u>	<u>11,939</u>	<u>365,000</u>	<u>354,942</u>

#### 6. Employee benefit expenses

The charitable company had no employees during either the current or prior year.

#### 7. Directors' emoluments and expenses

The directors, along with the Executive Officer and Business Manager, are considered be the key management personnel of the charitable company. The total amount paid to key management personnel during the year was £114,322 (2015: £118,029).

Dr Tan Tze Lee, director, received honoraria totalling £nil (2015: £2,000) for his role as chair of the 2016 scientific committee, as allowed by the charitable company's article of association. At the year end £nil (2015: £nil) was outstanding.

Dr Ioanna Tsiligianni, director, received honoraria totalling £1,519 (2015: £8,085) for her role in the charitable company's UNLOCK project in 2016, as allowed by the charitable company's article of association. At the year end £nil (2015: £nil) was outstanding.

Dr Ron Tomlins, director, received honoraria totalling £nil (2015: £7,500) for his role as president of the charitable company during the year, as allowed by the charitable company's article of association. At the year end £nil (2015: £nil) was outstanding.

Dr Niels Chavannes, director, received honoraria totalling £816 (2015: £nil) for his role as chair of the Amsterdam organising committee, as allowed by the charitable company's article of association. At the year end £nil (2015: £nil) was outstanding.

Dr Janwillem Kocks, director, received honoraria totalling £1,645 (2015: £nil) for his talk at the 2016 Amsterdam conference, as allowed by the charitable company's article of association. During the period, Miegum (a company of which he is a director), performed services for the charitable company totalling £11,151 (2015: £nil). At the year end £3,274 was outstanding (2015: £nil).

A total of 5 (2015: 8) directors were reimbursed travel and subsistence expenses totalling £4,513 (2015: £8,232) in connection with undertaking the company's charitable activities.

**International Primary Care Respiratory Group**  
**Notes to the Financial Statements – continued**  
**For the year ended 31 December 2016**

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

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Auditor's remuneration		
– audit fees	5,700	9,270
– non-audit fees	1,945	13,788
	<u>          </u>	<u>          </u>

**9. Debtors**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Trade debtors	12,896	96,346
Prepayments and accrued income	12,580	44,270
	<u>          </u>	<u>          </u>
	<u>25,476</u>	<u>140,616</u>

**10. Creditors**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	50,227
Other creditors & accruals	21,141	13,150
Deferred income	31,315	26,889
	<u>          </u>	<u>          </u>
	<u>52,456</u>	<u>90,226</u>

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

At 1 January 2016	26,889	43,573
2016 membership income released to income earned	(26,889)	(43,573)
2017 membership income deferred	31,315	26,889
	<u>          </u>	<u>          </u>
At 31 December 2016	<u>31,315</u>	<u>26,889</u>

**11. Financial assets and liabilities**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Financial assets at amortised cost	485,559	585,193
Financial liabilities at amortised cost – falling due within one year	(21,141)	(63,377)
	<u>          </u>	<u>          </u>

Financial assets at amortised cost comprises cash at bank, trade debtors and accrued income, all due within one year.

Financial liabilities comprise trade creditors, other creditors and accruals.

**International Primary Care Respiratory Group**

**Notes to the Financial Statements – continued**

**For the year ended 31 December 2016**

**12. Funds**

	<b>At 1 January 2016 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Gain on currency conversion £</b>	<b>At 31 December 2016 £</b>
<b>General</b>	45,919	39,139	(110,695)	100,413	50,520	125,296
<b>Designated funds</b>						
Future Conferences	175,000	-	-	(75,000)	-	100,000
Conference Bursary	36,000	-	(29,458)	-	-	6,542
Research	34,725	-	(8,096)	-	-	26,629
IPCRG Promotional Materials	1,964	-	(140)	-	-	1,824
Education	9,220	-	(7,020)	(2,200)	-	-
ICT	5,232	-	(4,606)	-	-	626
E-quality	9,904	-	(2,771)	-	-	7,133
	<u>272,045</u>	<u>-</u>	<u>(52,091)</u>	<u>(77,200)</u>	<u>-</u>	<u>142,754</u>
<b>Total unrestricted funds</b>	317,964	39,139	(162,786)	23,213	50,520	268,050
<b>Restricted funds</b>						
UBIOPRED	(1,044)	-	(14,236)	-	-	(15,280)
Inhaler Device Project	219	-	(219)	-	-	-
UNLOCK	34,462	-	(23,541)	(1,550)	-	9,371
Global Bridges Project	1,983	-	(3,387)	-	-	(1,404)
FRESH AIR: Horizon 2020	107,008	-	(46,468)	(21,663)	-	38,877
Conference	58,535	296,445	(305,936)	-	-	49,044
Asthma Xchanges	-	50,532	(2,284)	-	-	48,248
Pulmonary Rehab	-	38,234	(137)	-	-	38,097
	<u>201,163</u>	<u>385,211</u>	<u>(396,208)</u>	<u>(23,213)</u>	<u>-</u>	<u>166,953</u>
<b>Total restricted funds</b>	201,163	385,211	(396,208)	(23,213)	-	166,953
<b>Total funds</b>	<u><u>519,127</u></u>	<u><u>424,350</u></u>	<u><u>(558,994)</u></u>	<u><u>-</u></u>	<u><u>50,520</u></u>	<u><u>435,003</u></u>

## **International Primary Care Respiratory Group**

### **Notes to the Financial Statements – continued**

**For the year ended 31 December 2016**

#### **12. Funds (continued)**

##### **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.

The Board agreed to continue with their commitment to a bursary programme, increasing the amount for the next conference and have also agreed to allocate funds to support the delivery of the IPCRG's strategic objectives.

Research: The funds cover projects for the E-Faculty programme, IPCRG Research Fellow and FRESH AIR Kyrgyzstan project.

IPCRG Promotional materials: This is to cover our Highlights documents that are produced every 2 years.

Education: Education consultant.

ICT: Funds were set aside to re-launch our website, there is on-going support required so funds are held to cover these costs.

E-Quality: our E-Quality programme has projects running in India, FYR Macedonia, Brazil and Sri Lanka. There are project costs still to be claimed for all of these.

##### **Restricted funds**

UBIOPRED: The IPCRG is one of 41 partners across Europe participating in the U-BIOPRED study led by Dr Peter Sterk (Unbiased BIOMarkers used for PREDicting disease progression and medication efficacy in severe asthma) that has been selected for funding by the European Union Innovative Medicines Initiative. Our role is in Ethics & Safety and Dissemination. The fund is in deficit at the year-end due to the timings of receipt of funds. The charitable company will receive funds in the forthcoming year to take the fund out of a deficit position.

Inhaler Device Project: The IPCRG hosted an international meeting on inhaler therapy focusing on real-life solutions to the problems confronting clinicians and patients in choosing and using inhaler devices. This was supported by sponsorship from Mundipharma International Limited and Optimum Patient Care Ltd.

UNLOCK: The IPCRG received funding from Novartis to enable them to develop a sustainable infrastructure and after project support for the UNLOCK group.

Global Bridges Project: The IPCRG received funding from Pfizer Independent Grants for Learning & Change (IGLC), to enable them to support a programme hosted by the Global Bridges Healthcare Alliance for Tobacco Dependence Treatment. The fund is in deficit at the year-end due to the timings of receipt of funds. The charitable company will receive funds in the forthcoming year to take the fund out of a deficit position.

FRESH AIR Horizon2020: IPCRG are partners in an EU funded project and support 2 work packages; 2: Developing capacity for implementation science and 5: Improving diagnosis and treatment action and lead on work package 7: stakeholder engagement, maximising and spreading impact.

Conference: IPCRG host international conferences every year and receive sponsorship and grant income in support of the conferences. The conferences offer an opportunity for their global network to meet face-to-face and discuss the challenges they face, share solutions, plan collaborations and provide a showcase for the best primary care respiratory practice and research.

## International Primary Care Respiratory Group

### Notes to the Financial Statements – continued

For the year ended 31 December 2016

#### 12. Funds (continued)

Asthma Xchanges: IPCRG provides SciMentum Agency with an expert clinical faculty to guide the development of a web-based education service called AsthmaXchange.com, producing case-based learning and news from our conferences.

Pulmonary Rehab: This fund will support the development of a "start-up" pack for clinicians and policy-makers showing them why to prioritise the implementation of pulmonary rehabilitation programmes in the community and how to do it even in low resource settings. It is funded through a restricted grant from Boehringer Ingelheim and will complete in 2017.

Transfers from general funds are made to meet any shortfalls in the restricted funds.

#### 13. Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total funds £
Debtors	25,476	-	-	25,476
Cash and bank	152,276	142,754	166,953	461,983
Current liabilities	(52,456)	-	-	(52,456)
Net assets at 31 December 2016	<u>125,296</u>	<u>142,754</u>	<u>166,953</u>	<u>435,003</u>

#### 14. 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

Sian Williams, Executive Officer, received consultancy fees totalling £80,899 (2015: £69,376) (inclusive of 20% VAT) from the charitable company during the year for her services. At the year end £nil (2015: £nil) was outstanding.

Directors' emoluments and expenses are disclosed in note 6.

Sam Louw, Business Manager, received fees totalling £29,443 (2015: £31,068) from the charitable company during the year for her provision of support services. At the year end £nil (2015: £nil) was outstanding.

Christine Lawson, Conference Director, received fees totalling £12,000 (2015: £21,600) (inclusive of 20% VAT) from the charitable company during the year for her provision of support services. At the year end £nil (2015: £nil) was outstanding.

#### 15. Legal status

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

**International Primary Care Respiratory Group**

**Notes to the Financial Statements – continued**

**For the year ended 31 December 2016**

**16. Non-audit services**

In common with many other organisations of its size, the charitable company uses its auditors to assist with the preparation of the financial statements. Scott-Moncrieff is also engaged to provide advice on VAT and other tax matters.