

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

**Directors' Report and Financial Statements**

**For the year ended 31 December 2019**

**Registered Company Number: SC256268**

**Registered Charity Number: SC035056**

**International Primary Care Respiratory Group**

**Directors' Report and Financial Statements**

**For the year ended 31 December 2019**

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# International Primary Care Respiratory Group

## President's Foreword

For the year ended 31 December 2019

The last calendar year, 2019, which this report describes, has seen an acceleration in IPCRG's role and influence internationally and a strong improvement in IPCRG's financial position and sustainability. We continued to build programmes aimed at achieving our vision of a global population breathing and feeling well through universal access to right care. Universal access aligns with the United Nations Sustainable Development Goal of universal health coverage, and our call for respiratory care and access to medicines to be part of this; right care aligns with the World Health Organization's ambition that people have access to good quality care and with the Lancet definition of right care: addressing misuse, underuse and overuse to achieve the right care for health and wellbeing.

This report shows how we worked towards our four strategic goals in 2019 and our plans to scale up our activity:

1. Create value for our country members (organisations and individual clinicians) by improving their confidence and competence, promoting good clinical primary care practice
2. Create value for society by raising awareness of respiratory health amongst citizens and policy-makers and influencing the availability of good quality respiratory care in their community
3. Create value for our funders by increasing the accuracy of diagnosis, reducing the variation in care and improving outcomes
4. Run an efficient organisation with effective cost control and create additional value from income-generation programmes to allow the organisation to invest in infrastructure and projects for which fundraising is more challenging.

2019 highlights include:

- Our 6<sup>th</sup> Scientific Meeting in Bucharest, hosted by our Romanian team RespiRO including our first Research School for novice clinical researchers focused on qualitative research;
- Growth of our social movement for [Asthma Right Care](#) reaching new parts of the health system by engaging community pharmacists from over 20 countries, more people in more countries, including Tunisia, Greece, Netherlands and Australia and now aligned closely with the new GINA guideline 2019 to reduce reliance on symptom relief and increase use of anti-inflammatory treatment
- A new 4-nation Teach the Teacher programme to build teaching capacity to improve care for [children with asthma](#) including the development of a primary care curriculum that is being adapted locally and has been accepted with enthusiasm in Malaysia
- Production of a major e-learning programme for primary care with [Medscape](#) on the recognition, diagnosis, management and referral of difficult to manage asthma that will be disseminated in 2020
- Appointment as the coordinator of the [Global Health Respiratory Network](#), improving respiratory health of the world's poorest through research collaborations
- Progress in 11 of our low and middle income member countries that we introduced to UK universities, funded by the UK National Institute for Health Research, to set them on a pathway to build primary care research capacity so that they can inform national respiratory policy using locally-generated reliable findings: RESPIRE, Global RECHARGE and Breathe Well
- Continued expansion of the research output from [FRESH AIR](#), funded by a research grant from European Union's Horizon 2020 research and innovation programme
- IPCRG re-elected as the primary care representative to [WHO-GARD](#) at its meeting in Beijing
- First open call for session proposals to our [10<sup>th</sup> World Conference](#) generated 51 proposals showing great international engagement and commitment
- New members from Uganda and Finland
- An improving cashflow.

I am very proud of our achievements, commend this report to you, and urge you to join our network to help us achieve our vision!

Ioanna Tsiligianni, President

April 2020

*Note: this report looks back to 2019 activity, but is written in the first quarter of 2020. Given the ongoing uncertainties created by the COVID-19 pandemic some activities for 2020-21 are subject to change. The most important change is that our world conference is now postponed from 28-30 May 2020 to 6-8 May 2021.*

# International Primary Care Respiratory Group

## Directors' Report

For the year ended 31 December 2019

The directors submit their report and the audited accounts of the charitable company for the year ended 31 December 2019.

Legal and administrative information set out on page 15 to 16 forms part of this report. The accounts comply with current statutory requirements, the Memorandum and Articles of Association and the Charities SORP (FRS 102).

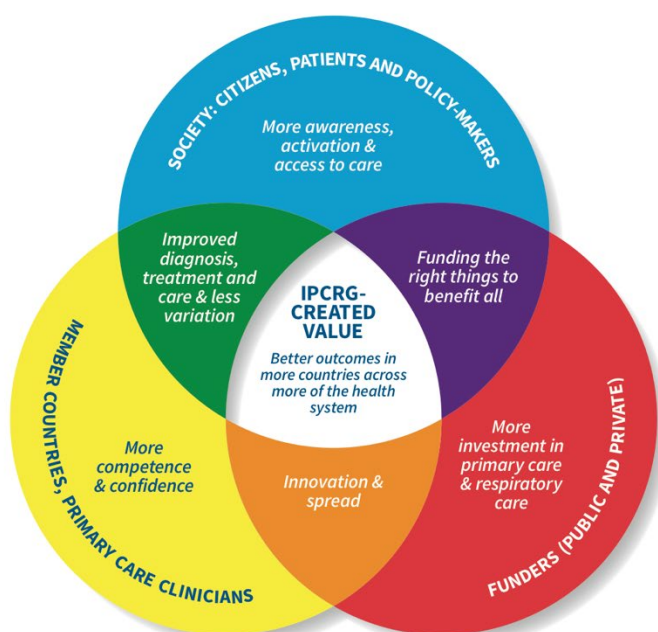
### Objectives and activities

**The formal mission** of the International Primary Care Respiratory Group (IPCRG) agreed with the Office for Scottish Charities 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.”

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 that shows how primary care can contribute to improved public health.

The IPCRG has four inter-connected strategic objectives to create value for our stakeholders.



# International Primary Care Respiratory Group

## Directors' Report

For the year ended 31 December 2019

We:

1. Create value for our country members (organisations and individual clinicians) by improving their confidence and competence, promoting good clinical primary care practice
2. Create value for society by raising awareness of respiratory health amongst citizens and policy-makers and influencing the availability of good quality respiratory care in their community
3. Create value for our funders by increasing the accuracy of diagnosis, reducing the variation in care and improving outcomes
4. Run an efficient organisation with effective cost control and create additional value from income-generation programmes to allow the organisation to invest in infrastructures and projects for which fundraising is more challenging.

We define family physicians and other primary care professionals as neighborhood-based expert generalists skilled at:

- Dealing compassionately with patients
- Providing person-centred care by relating to patients as individuals
- Using problem-solving to help patients through uncertainty and marginalizing danger without medicalizing normality
- Using a collaborative approach to manage co-morbidity and coordinating complex care
- Understanding and utilizing the physical environment of practice populations and the interrelationships between health and social care
- 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

*[Acknowledgement: adapted from Michelle Drage, 2016]*

### Achievements and performance 2019

1. **Create value for our country members (organisations and individual clinicians) by improving their confidence and competence promoting good clinical primary care practice**

This strategic objective has been approached in three ways:

- a. **Raising the profile of primary care**
- b. **Framing the problems of delivering respiratory health from a global primary care perspective**
- c. **Providing opportunities**

- a. **Raising the profile of primary care** demonstrating how good quality primary care adds value to respiratory health through its frontline and person-centred holistic approach

Re-elected as the primary care representative on the Planning Executive of the World Health Organization-Global Alliance, against chronic Respiratory Diseases (WHO-GARD) we have continued to advocate for the role of primary care at a global level by sharing our examples of scalable good practice at the Beijing meeting. At a national level, many of our members have run awareness raising events such as World Asthma Day marches to demonstrate that primary care should be the first point of access for respiratory problems.

## International Primary Care Respiratory Group

### Directors' Report

For the year ended 31 December 2019

- b. Framing the problems of delivering respiratory health from a global primary care perspective to enable solutions to be generated by our network and others**

Through our colleagues involvement in three global health research programmes, we have ensured that primary care stakeholders have been engaged in prioritising, planning, delivering and scaling up respiratory programmes in eleven countries. We received over 600 responses in the first phase of our exercise to identify the most important research questions for primary care and in 2020 these will be prioritised using an e-delphi process.

- c. Providing opportunities for personal development in research, education and leadership**

IPCRG ran its 6<sup>th</sup> Scientific Meeting in Bucharest in cooperation with RespiRO, our Romanian group. We welcomed 142 participants from 26 countries; IPCRG bursaries were provided to support attendance by those who would otherwise be unable to attend. We ran our first Research School for novice clinical researchers focused on qualitative research including a competition that led to the award of the IPCRG research prize to a team from Romania. The prize includes ongoing mentoring and financial support to deliver a research project on e-cigarette use amongst adolescents. We launched our new 'Teach the Teacher' programme on Children with Asthma in Malaysia, engaging master teachers from Malaysia, Spain, Singapore and USA with our International Master Faculty to develop four curricula to teach cohorts of national teachers, funded through an educational grant from GSK. in four countries in Eastern Europe to build teaching capacity.

We successfully completed a major e-learning programme with [Medscape](#) on the recognition, diagnosis, management and referral of difficult to manage asthma that will be disseminated in 2020 as part of the implementation of our education strategy which includes a commitment to explore the value of online learning.

As part of NIHR RESPIRE we developed a successful business case to develop three learning programmes:

- Massive Open Online Course (MOOC) on the recognition, diagnosis and management of chronic respiratory disease in low and middle income countries;
- Leadership School – now moving online due to COVID-19
- Research School – now moving online due to COVID-19

As part of our contract with NIHR RECHARGE we have committed to the development of the first Teach the Teacher programme for Pulmonary Rehabilitation that will take place prior to the 10<sup>th</sup> World Conference in Dublin.

We have also facilitated links directly between members so that they can exchange knowledge, for example through FRESH AIR and Breathe Well by encouraging same-language connections between GRESP Portugal and Brazil.

Following a meeting in Dubai organised by AstraZeneca we were invited to lead an asthma education programme in Tunisia and have supported the formation of a primary care respiratory group there which is giving family doctors in Tunisia access to a supportive global network of colleagues to help their capability in respiratory care.

Treating tobacco dependence underpins much good quality respiratory care but is still not provided consistently. The challenges colleagues face include lack of availability of affordable pharmacotherapy, opportunities given time pressures and knowledge about effective counselling. Therefore we self-funded a new edition of our desktop helper [helping smokers quit](#).

## International Primary Care Respiratory Group

### Directors' Report

For the year ended 31 December 2019

#### **2. Create value for society by raising awareness of respiratory health amongst citizens and policy-makers and influencing the availability of good quality respiratory care**

This strategic objective has been approached in three ways:

- a. **Improve awareness amongst citizens and patients**
- b. **Influence the quality and availability of respiratory care delivered by primary care practitioners**
- c. **Motivate more primary care to take an interest in good quality respiratory care**

#### **a. Improve awareness amongst citizens and patients about the risk factors of, and primary care solutions to, poor respiratory health by generating evidence about risk factors and practical affordable solutions**

Our Asthma Right Care programme, supported by grants from AstraZeneca, engaged many people with asthma in four countries to talk about the over-reliance on short-acting beta-agonists which only offer only relief from symptoms and typically underuse inhaled corticosteroids that are effective at reducing the underlying problem of inflammation. We worked with the social enterprise Spoonful of Sugar to validate a new questionnaire, the Reliever Reliance Test, to explore why people have this reliance, and to suggest ways to think differently about it.

#### **b. Influence the quality and availability of respiratory care delivered by primary care practitioners by improving the confidence and competence and connectedness of our members and networks**

In addition to the activities listed under our first strategic objective, we have spread our activity to more non-respiratory interested primary care practitioners through participation in meetings hosted by WONCA (The World Organization of National Colleges, Academies and Academic Associations of General Practitioners/Family Physicians). As the special interest group on respiratory care for WONCA Europe we led our first symposium and workshop programmes at their annual meeting in Bratislava attended by over 2000 family physicians. For the first time we also led programmes at the WONCA Asia Pacific meeting in Kyoto. Applications have already been accepted for a repeat in 2020. Our activity in Tunisia, Uganda, Kyrgyzstan, India and China are examples of where we work with local secondary care experts to support them to connect with primary care and to develop appropriate capacity building programmes.

#### **c. Motivate more primary care to take an interest in good quality respiratory care by offering role models, mentors and peer review**

Respiratory care typically receives less funding than other non-communicable disease, and so there are fewer opportunities for research and, in addition, we lose early career researchers to other better-funded research areas. Equally, there is often more investment in education in non-communicable diseases and communicable diseases other than respiratory health. Therefore, it is critical that IPCRG invests in making the field of primary care respiratory medicine attractive and offering ways to stay in the field. Over the last year we have involved at least 100 members of our network in peer reviewing abstracts, offering mentoring, sharing best practice and, for the first time, seeking their proposals for programming our world conference. We received 51 proposals for 20 sessions, illustrating the depth of interest.

In the last quarter of 2019 two IPCRG colleagues attended our China group, CARDPC national conference that attracted several thousand delegates and also led a research school. We met with them to confirm plans for our first IPCRG China conference scheduled for October 2020 (this is under review given travel restrictions due to COVID-19). Family medicine was only introduced as a separate discipline in medical teaching in 2011 and therefore we can add value by sharing our experience.

Two colleagues also led a research school and workshops at the Pulmocon meeting in Bangladesh to boost primary care interest in research and quality improvement.

## International Primary Care Respiratory Group

### Directors' Report

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#### **3. Create value for our funders by increasing the accuracy of diagnosis, reducing the variation in care and improving outcomes**

This strategic objective has been driven forward by focusing on two outcomes:

- a. **Increase accuracy and comprehensiveness of diagnosis**
- b. **Reduce unwarranted variation in treatment and care**

##### **a. Increase accuracy and comprehensiveness of diagnosis of respiratory symptoms in primary care globally**

Following a global collaboration initiated in 2018 to set the agenda for improving care for children with asthma we ran a Children with Asthma Teach the Teacher programme in 2019 with a strong focus on diagnosis. We also contributed to a number of working parties looking at the accuracy of diagnosis, and debated with WHO-GARD what our expectations should be of diagnostic standards in low resource settings. In late 2019 the Board made a commitment to prioritise investment in improving diagnosis.

##### **b. Reduce unwarranted variation in treatment and care between countries and between practitioners by reaching more practitioners, in more countries and affecting their actions with our education and information**

We have designed Asthma Right Care, funded from a grant from AstraZeneca, applying the evidence about social movements for health to build awareness of the variation in care for people with asthma between individual clinicians and between countries. Our model is spreading this programme by reaching more parts of the health care system, in more geographies and affecting their actions with our education and information. In 2019 we presented the programme at the European Respiratory Society, and appointed mentors to enable spread in Netherlands and Greece and also ran the first Teach the Teacher programme for pharmacists, who we recognise as often the most critical partner in good asthma pathways.

As part of our funding arrangement with Novartis, we started work on a revision to the desktop helper on the appropriate use of inhaled corticosteroid in chronic obstructive pulmonary disease (COPD) and established a faculty to develop resources for primary care on the management of the many people with COPD who live with comorbidities and therefore are at risk from harms from polypharmacy.

As the coordinator of Global Health Respiratory Network ([GHRN](#)), and working with mapping experts, we have identified areas that would be a high priority for collaborative research given the burden of risk factors and current low research activity.

We evaluate all programmes thoroughly so that we can demonstrate return on investment to funders.



## **International Primary Care Respiratory Group**

### **Directors' Report**

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#### **4. Run an efficient organisation with effective cost control and create additional value from income generation programmes to allow the organisation to invest in infrastructures and projects for which fundraising is more challenging**

As a charity, the IPCRG has chosen to focus its attention increasingly where it can make the biggest impact: where the largest populations at risk of respiratory ill health and death live. These include both high income countries where there has been insufficient investment in primary care and also in low and middle income countries. However, low and middle income countries have fewer public or private funds available for healthcare and many competing priorities for these reduced funds. Therefore, directors have committed to fundraise to offer funds that our members in these countries cannot raise. This requires IPCRG to find ways to raise funds for its own infrastructure including governance, fundraising, network development; and also for small incentives ranging from conference bursaries, research prizes, discounts for article submission charges, taking expert faculty to countries that cannot afford to invite them; and offering research and educational programmes.

In 2018 we ran a successful conference programme and were able to replenish our conference bursary fund that supports clinicians and early career researchers to attend our Bucharest meeting in 2019. We also received funds from the closure of the European COPD Coalition that have enabled us to increase our advocacy activities. We participated in two research consortia bids, but neither were successful. Therefore, directors continue to look for good opportunities to raise research funding.

We continued to control costs, particularly travel and accommodation expenses through systematic planning, monitoring and close communication with faculties.

Three Associate Corporate Members also supported us in 2019: Boehringer Ingelheim, Novartis and Vitalograph, which enabled us to maintain and spread our network. We had two new members join in 2019: Uganda and Finland.

The IPCRG Chief Executive continued to participate in the Joint Management committee of Nature Partner Journals (npj) Primary Care Respiratory Medicine to guide its development and marketing in support of IPCRG's community.

Active and successful fundraising during 2018 for the 10<sup>th</sup> World Conference has provided some reassurance that the model of face-to-face conferences is still important. During 2019, we worked closely with our Irish group that is hosting the conference to ensure that we attract as many local delegates as possible, as this is a significant factor in the success of our world conferences.

#### **Board and its sub-committees**

Assistant Prof Ioanna Tsiligianni continued as President, supported by Dr Janwillem Kocks as President Elect and Michael Barron as Treasurer. Assoc Prof Jaime Correia de Sousa stood down as director in July and three directors were co-opted to add their expertise: Dr Noel Baxter, ex-President of the UK group PCRS, Prof Ee Ming Khoo and Mr Etienne Jap Tjoen San. The Board has three sub-committees with delegated authority for specific functions: governance and finance, education and research. A new Chair of Education, Prof Amanda Barnard, was appointed in the last quarter of 2019 following an encouraging recruitment process that was able to shortlist three excellent candidates.

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

Directors met in November 2019 to review progress towards our vision and prioritise action for 2020.

## **International Primary Care Respiratory Group**

### **Directors' Report**

**For the year ended 31 December 2019**

#### **Strengths and opportunities**

The IPCRG is a clinically-led organisation with a robust track record demonstrating how primary care can detect and improve the respiratory health of populations and individuals. We are now 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. We are regarded as a thought-leader offering practical solutions in tobacco dependence, asthma, allergic rhinitis, chronic obstructive pulmonary disease and respiratory infection. The IPCRG is both an organisation of organisations and also a global community of clinicians passionate about improving the lives of people with, or at risk of, chronic lung disease. We represent 34 national primary care respiratory organisations adding new countries each year. Through our network we directly reach at least 150,000 practising primary care clinicians who then share with their colleagues. Through WONCA we reach non-respiratory interested primary care which is critical to addressing equity.

Core programmes include world and regional conferences, Teach the Teacher programmes and research capacity building as well as advocacy for the importance of investment in primary care and in respiratory research. As well as through e-learning, the organisation has identified that there is scope to look at how m-health and e-health can be an adjunct to care, by informing and supporting primary care globally; particularly where there are workforce shortages, eg in rural areas. There is also scope to join forces with other organisations wanting to understand and alter the impact of indoor and outdoor air pollution on respiratory health. Engagement with NIHR-funded universities has offered excellent opportunities for our members to gain access to research opportunities.

#### **Challenges**

The principal risk and uncertainty facing the IPCRG is its type of funding, which is mainly directly from the pharmaceutical industry or indirectly via organisations funded by the pharmaceutical industry. This carries risk because it is dependent on an annual decision-making cycle of the industry and swings in the priority accorded to primary care and respiratory disease. Therefore, directors continue to explore other funding sources including grant applications but also other forms of membership.

New challenges that we face are how to avoid being net contributors to climate change and its effect on respiratory health due to air travel as we try to connect with colleagues across the world and provide our experience and expertise through teaching and capacity building programmes.

Additional challenges include the need to work in multiple languages because English is not the universal language of primary care. Translation is straightforward, and our members excel at adapting materials to their local needs. However, interpretation for research collaborations and conferences remains a logistical and financial challenge if we want to avoid excluding members who are not comfortable working in English.

Succession planning in a charity is always challenging, but to date the Board and its sub-committees and projects have been able to recruit a high calibre of members. This is due in part to the collaborative non-hierarchical culture of the organisation, its inclusiveness, its role in raising the profile and respect for primary care and in the research and education opportunities it has offered. We aim to increase the pool of candidates with experience of IPCRG committees who may succeed to Board roles.

# International Primary Care Respiratory Group

## Directors' Report

For the year ended 31 December 2019

### Plans 2020-2022

Over the next three years our priorities are as follows. Given the ongoing uncertainties created by the COVID-19 pandemic, these are subject to change. The most important change is that our world conference is now postponed from 28-30 May 2020 to 6-8 May 2021 and all face-to-face meetings are under review, to be pivoted into online sessions, or hybrid sessions, combining face-to-face and virtual elements.

1. **Create value for our country members (organisations and individual clinicians) by improving their confidence and competence promoting good clinical primary care practice**
  - a. *Raise the profile of primary care*
    - i. Continue to campaign for investment in primary care to deliver respiratory care at an international level including through WHO-GARD engagement and other partnerships
    - ii. Produce resources to support our members to make this case at a national level including a crowd-sourced video originally planned to be launched at Dublin 2020, but may now be delayed until Dublin 2021.
    - iii. Support the development of 2-3 new groups eg Tunisia and one Latin American country
    - iv. Publish a paper on primary care value
  - b. *Frame the problems of delivering respiratory health from a global primary care perspective*
    - i. Produce a new statement of prioritised research needs that takes account of the progress made since 2012 and the perspectives of more parts of the system including patient voices, pharmacists, nurses, and environmentalists
    - ii. Influence investment in those prioritised research needs by wide dissemination
    - iii. Contribute primary care perspectives to an ATS workshop report on global health (will now happen virtually)
    - iv. Contribute primary care perspectives and connections to the Global Health Respiratory Network.
  - c. *Provide opportunities*
    - i. Run inclusive conferences that provide opportunities for research collaboration, learning and personal development including 10<sup>th</sup> IPCRG World Conference, Dublin May 2021; 1<sup>st</sup> IPCRG International (China) conference October 2020 (under review);
    - ii. Run a fair bursary programme for colleagues to enable them to attend our conferences
    - iii. Investigate options for 11<sup>th</sup> world conference in 2022
    - iv. Build a larger cohort of trusted teachers to enable expansion of the IPCRG Teach the Teacher programme including through the Children with Asthma programme, Adults with Asthma Programme and Pulmonary Rehabilitation in conjunction with Global RECHARGE and the British Thoracic Society
    - v. Expand the Asthma Right Care programme to more geographies, more parts of the healthcare system, and at a measurable behavioural level so that the ratio of reliever medication:inhaled corticosteroids improves in line with GINA 2019 and other national guidelines
    - vi. Run a NIHR-RESPIRE leadership school and research school with longer term mentoring by our network
    - vii. Deliver an open source online learning programme for helping smokers quit.
2. **Create value for society by raising awareness of respiratory health amongst citizens and policy-makers and influencing the availability of good quality respiratory care**
  - a. *Improve awareness amongst citizens and patients*
    - i. Provide more exposure to existing materials that our members could use to inform citizens, patients and policy-makers
    - ii. Launch a new website that has better navigation and a more user-friendly look [www.ipcrg.org](http://www.ipcrg.org)
    - iii. Identify and fill any gaps in information eg a Massive Open Online Course (MOOC) on the recognition, diagnosis and management of respiratory problems in low income settings and evaluate the impact of such approaches

- b. *Influence the quality and availability of respiratory care delivered by primary care*
    - i. Achieve objective 1.
  - c. *Motivate more primary care to take an interest in good quality respiratory care*
    - i. Run educational sessions about best practice at WONCA World and regional meetings to reach non-respiratory interested clinicians and teachers
    - ii. Find ways to hold early career researchers in the respiratory field by offering funded research opportunities in collaboration with other partners
3. **Create value for our funders by increasing the accuracy of diagnosis, reducing the variation in care and improving outcomes**
- a. *Increase accuracy and comprehensiveness of diagnosis*
    - i. Explore the potential for increasing the accessibility and quality of spirometry use, interpretation and teaching in primary care
    - ii. Continue to develop ways to improve diagnosis in primary care settings including questionnaires, algorithms and history taking and how to include these in education programmes that reach the frontline of care
  - b. *Reduce unwarranted variation in treatment and care*
    - i. Explore innovative ways to disseminate research and project findings eg animation, open webinars, translation
    - ii. Review the impact of e-learning resources on difficult to manage asthma in partnership with Medscape
    - iii. Review the impact of Asthma Right Care
    - iv. Launch an education programme on treating people with COPD who have multi-morbidities
4. **Run an efficient organisation with effective cost control and create additional value from income-generation programmes to allow the organisation to invest in infrastructures and projects for which fundraising is more challenging**
- a. Control costs
  - b. Ensure all projects contribute to overheads
  - c. Develop and review the fundraising strategy
  - d. Build membership in new countries
  - e. Build collaborations with new partners to create strong groups able to bid successfully for funding for education and research
  - f. Actively identify and nurture new talent for the Board, sub-committees and project support.

## **International Primary Care Respiratory Group**

### **Directors' Report**

**For the year ended 31 December 2019**

#### **Financial review**

During 2019 the Board conducted its governance role by meeting regularly by teleconferences.

The IPCRG's principal funding sources were a number of substantial project grants, membership subscriptions from Associate Corporate Members, and conference income relating to Bucharest. 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 three Associate Corporate Members in 2019 and we thank them for their engagement with us. However, the low number of Associate Corporate Members means we have to find alternative sources of funding.

We built on our track record in FRESH AIR through contracts with four new research consortia, and although our role is smaller in these, our members have benefited from significant research investment.

After several difficult years when we were not able to set a balanced budget, we were able to do this in 2019.

The statement of financial activities describes how our funds were spent. The financial result for the year is shown in the statement of financial activities. After accounting for an unrealised exchange loss of £35,632 (2018: £4,341 loss), the net movement in funds for the year is a net income of £154,992 (2018: 24,381). If the detailed profit and loss figures are reviewed, the causes of that movement become apparent.

#### **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 2019 general funds, being the unrestricted free reserves of the charitable company, were £479,031 (2018: £587,111), meeting the requirements of the reserves policy. At 31 December 2019 restricted funds were £255,418 (2018: £3,784 deficit).

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 which was reduced from £175,000 to £100,000 to settle the 2016 World Conference shortfall. At this stage, it is being kept at £100,000.

#### **Risk management**

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

At the end of 2019 we had moved all management accounts to QuickBooks from Sage, to enable the production of more user-friendly management accounts. We also produced our first 24-month cashflow forecast to strengthen the assessment of longer term risk.

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 and finance. All projects and conferences have detailed budgets that are carefully reviewed and revised. This is particularly necessary in times of currency fluctuation.

## **International Primary Care Respiratory Group**

### **Directors' Report**

#### **For the year ended 31 December 2019**

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.

The Board continues to review the feasibility of bringing conference management in-house and running more than one meeting in a year. It reviews performance against conference targets as a standing item at each Board meeting.

#### **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. For 2019 from May 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
- three directors (of a 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 2019 three directors were co-opted to provide geographical and topic expertise.

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 2019 these sub-committees were Governance and Finance, Education, Research, and Conferences. Directors agreed contracts with a number of individuals to provide management services to the IPCRG: Chief Executive Officer, Siân Williams, to fundraise, provide strategic consultancy, manage relationships with members and partners and manage contracts; Business Manager, Samantha Louw until May and then Nicola Connor who also provided Project Support; Communications Assistant Katy Whyte (to December 2019) and Carol Whittle (from December 2019); Education Coordinator, Juliet McDonnell; Conference Director, Christine Lawson; Accountant, Alison Donaldson and Research Coordinators Liza Cragg (until August) and Neil Fitch.

##### **Directors**

The directors of the charitable company during the year ended 31 December 2019 are noted on page 16.

##### **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**

### **Directors' Report**

**For the year ended 31 December 2019**

#### **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 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 in November 2019 which had a focus on both strategic planning and risk assessment and also governance issues including the role and conduct of directors and declaration of interests.

## **International Primary Care Respiratory Group**

### **Directors' Report**

**For the year ended 31 December 2019**

#### **Ordinary members**

The following 33 organisations were ordinary members in 2019 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, GRESP 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  
Finland, FILHA\*  
FYR Macedonia, Association of Family Medicine Specialists - Respiratory Group  
Germany, Deutsche Forschungsgruppe Pneumologie in der Primärversorgung  
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  
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)  
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)  
Makerere University Lung Institute (MLI) Uganda\*  
United States, Primary Care Respiratory Group, United States  
Vietnam – Primary Care Respiratory Group – Vietnam (Chăm Sóc Hô Hấp Ban Đầu)

\* Elected at 2019 AGM

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

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



# International Primary Care Respiratory Group

## Directors' Report

For the year ended 31 December 2019

### Administrative details

#### Directors

**President (from June 2018):** Dr Ioanna Tsiligianni, Assistant Professor, Health Planning Unit, Department of Social Medicine, Faculty of Medicine, University of Crete, Heraklion, General Practitioner, Crete, Greece

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

#### President Elect from June 2018

Dr Janwillem Kocks, General Practitioner, Assistant Professor, Department of General Practice and elderly care, University Medical Center Groningen

**Co-optee to May 2018:** Dr Janwillem W.H. Kocks, General Practitioner, Professor of Inhalation Medicine, OPRI, Singapore, Director GPRI

**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 2019)

**Co-optee:** Professor Ee Ming Khoo, Department Of Primary Care Medicine University of Malaya, Malaysia from October 2017 and renewed May 2018 and May 2019)

**Co-optee to July 2019:** Associate Professor Jaime Correia de Sousa, Family Physician, Porto, Portugal, Community Health, School of Medicine, University of Minho (resigned 2 July 2019)

#### Co-optee from July 2019

Dr Noel Baxter, Portfolio GP, Past Chair of the Primary Care Respiratory Society in the UK

#### Secretary

Mr Michael Barron

#### Registered Company

##### Number:

SC256268

##### Registered

##### Charity Number:

SC035056

#### Registered Office

4th Floor 115  
George Street  
Edinburgh  
Midlothian  
EH2 4JN

#### 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

## **International Primary Care Respiratory Group**

### **Directors' Report**

**For the year ended 31 December 2019**

#### **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 8<sup>th</sup> June 2020



**Director – Michael Barron**

**International Primary Care Respiratory Group**  
**Independent Auditor's Report to the Members and Trustees**  
**For the year ended 31 December 2019**

## **Opinion**

We have audited the financial statements of International Primary Care Respiratory Group (the charitable company) for the year ended 31 December 2019 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 2019 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 18 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**

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

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

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the charitable company's ability to continue as a going concern. For example, the impact of COVID-19 on the charitable company's activities, beneficiaries, suppliers, consultants and other stakeholders and on the wider economy in general is difficult to evaluate.

## **International Primary Care Respiratory Group**

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

**For the year ended 31 December 2019**

#### **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.

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 page 17, 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.

## International Primary Care Respiratory Group

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

For the year ended 31 December 2019

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.

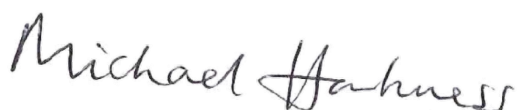
#### Auditor's responsibilities for the audit of the financial statements

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 an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs(UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

#### 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. 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.



**Michael Harkness, Senior Statutory Auditor**  
**For and on behalf of Scott-Moncrieff Audit Services, Statutory Auditor**  
**Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006**  
**Exchange Place 3**  
**Semple Street**  
**Edinburgh**  
**EH3 8BL**

Date: 8 June 2020

**International Primary Care Respiratory Group**

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

**For the year ended 31 December 2019**

	<b>Notes</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2019 £</b>	<b>Total 2018 £</b>
<b>Income and endowments from:</b>					
Grants and donations		82,982	479,214	562,196	698,721
Charitable activities		148,331	-	148,331	38,473
<b>Total</b>		<u>231,313</u>	<u>479,214</u>	<u>710,527</u>	<u>737,194</u>
<b>Expenditure on:</b>					
Raising funds	3	5,895	-	5,895	6,853
Charitable activities:					
- General	4	10,244	-	10,244	55,246
- Education	4	66,863	71,428	138,291	104,567
- Research	4	26,854	73,301	100,155	96,263
- Change		5,104	83,809	88,913	79,851
- Conferences		176,405	-	176,405	365,692
<b>Total</b>		<u>291,365</u>	<u>228,538</u>	<u>519,903</u>	<u>708,472</u>
<b>Net (expenditure)/income</b>		<u>(60,052)</u>	<u>250,676</u>	<u>190,624</u>	<u>28,722</u>
Transfer between funds		(8,526)	8,526	-	-
<b>Other recognised (losses)/gains:</b>					
Realised (loss)/gain on currency conversion		(35,632)	-	(35,632)	(4,341)
<b>Net movements in funds</b>	9	<u>(104,210)</u>	<u>259,202</u>	<u>154,992</u>	<u>24,381</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>775,617</u>	<u>(3,784)</u>	<u>771,833</u>	<u>747,452</u>
Total funds carried forward		<u><u>671,407</u></u>	<u><u>255,418</u></u>	<u><u>926,825</u></u>	<u><u>771,833</u></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 23 to 36 form part of these financial statements

# International Primary Care Respiratory Group

## Balance Sheet

As at 31 December 2019

	Notes	2019 £	2018 £
<b>Current assets</b>			
Debtors	10	212,541	121,780
Cash at bank and in hand		985,637	721,885
		<u>1,198,178</u>	<u>843,665</u>
<b>Current liabilities</b>			
<b>Creditors:</b> Amounts falling due within one year	11	(271,353)	(71,832)
		<u>926,825</u>	<u>771,833</u>
<b>Net assets</b>		<u><u>926,825</u></u>	<u><u>771,833</u></u>
 <b>Funds</b>			
Restricted funds	12	255,418	(3,784)
Unrestricted funds:			
- General reserve	12	479,031	587,111
- Designated funds	12	192,376	188,506
		<u>926,825</u>	<u>771,833</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 8<sup>th</sup> June 2020 and signed on their behalf by:



-----  
*Director – Michael Barron*

**Company number: SC256268**

The notes on pages 23 to 36 form part of these financial statements

**International Primary Care Respiratory Group**

**Statement of cash flows**

**As at 31 December 2019**

	<b>Notes</b>	<b>2019 £</b>	<b>2018 £</b>
<b>Cash flows from operating activities:</b>			
<b>Net cash provided/(used by) by operating activities</b>	14	<b>299,384</b>	(21,953)
Change in cash in the reporting period		<b>299,384</b>	(21,953)
Cash at the beginning of the period		<b>721,885</b>	748,179
Change in cash due to exchange rate movements		<b>(35,632)</b>	(4,341)
<b>Cash at the end of the reporting period</b>		<b><u>985,637</u></b>	<b><u>721,885</u></b>
<b>Analysis of cash and cash equivalents</b>			
Cash held at bank		<b>736,262</b>	721,885
Cash equivalents – held on 12 month deposit		<b>249,375</b>	-
		<b><u>985,637</u></b>	<b><u>721,885</u></b>

The notes on pages 23 to 36 form part of these financial statements



## International Primary Care Respiratory Group

### Notes to the Financial Statements

For the year ended 31 December 2019

#### 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, any performance conditions attached have been met, 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 2019**

#### **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. 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 2019**

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

##### **(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.

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

##### **(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 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.

#### **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).

**International Primary Care Respiratory Group**

**Notes to the Financial Statements – continued**

**For the year ended 31 December 2019**

**3. Raising funds**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2019 £</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2018 £</b>
Secretariat	-	-	-	1,164	-	1,164
Consultancy	5,895	-	5,895	253	5,436	5,689
	<u>5,895</u>	<u>-</u>	<u>5,895</u>	<u>1,417</u>	<u>5,436</u>	<u>6,853</u>

**4. Charitable activities**

	<b>General £</b>	<b>Education £</b>	<b>Research £</b>	<b>Change £</b>	<b>Conferences £</b>	<b>Total 2019 £</b>
Management	8,408	60,111	27,573	35,547	22,607	154,246
Website	-	-	4,000	167	30	4,197
Travel & accommodation	2,527	36,336	3,075	6,800	64,708	113,446
Project costs	(5,842)	33,356	37,699	28,587	68,158	161,958
Support costs (see note 5)	5,151	8,488	27,808	17,812	20,902	80,161
	<u>10,244</u>	<u>138,291</u>	<u>100,155</u>	<u>88,913</u>	<u>176,405</u>	<u>514,008</u>

	<b>General £</b>	<b>Education £</b>	<b>Research £</b>	<b>Change £</b>	<b>Conferences £</b>	<b>Total 2018 £</b>
Management	7,728	26,667	17,116	23,632	27,717	102,860
Website	1,169	8,671	-	-	-	9,840
Travel & accommodation	2,015	15,782	17,734	9,647	203,498	248,676
Project costs	5,840	47,388	48,101	41,984	120,452	263,765
Support costs (see note 5)	38,494	6,059	13,312	4,588	14,025	76,478
	<u>55,246</u>	<u>104,567</u>	<u>96,263</u>	<u>79,851</u>	<u>365,692</u>	<u>701,619</u>

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. The impact of these reclassifications on the 2018 figures is:

- £18,133 governance costs reclassified as direct charitable activities
- £435,704 other support costs reclassified as direct charitable activities

**International Primary Care Respiratory Group**

**Notes to the Financial Statements – continued**

**For the year ended 31 December 2019**

**5. Support costs**

	<b>General £</b>	<b>Education £</b>	<b>Research £</b>	<b>Change £</b>	<b>Conferences £</b>	<b>Total 2019 £</b>
Governance costs (see note 6)	20,559	6,740	14,615	5,104	15,603	62,621
Professional fees	1,183	-	-	-	1,724	2,907
Audit and accountancy	3,300	-	-	-	-	3,300
Administrative expenses	(19,891)	1,748	13,193	12,708	3,575	11,333
	<u>5,151</u>	<u>8,488</u>	<u>27,808</u>	<u>17,812</u>	<u>20,902</u>	<u>80,161</u>
	<b>General £</b>	<b>Education £</b>	<b>Research £</b>	<b>Change £</b>	<b>Conferences £</b>	<b>Total 2018 £</b>
Governance costs (see note 6)	18,480	6,059	13,137	4,588	14,025	56,289
Professional fees	724	-	-	-	-	724
Audit and accountancy	2,935	-	-	-	-	2,935
Subscriptions	3,384	-	-	-	-	3,384
Administrative expenses	12,971	-	175	-	-	13,146
	<u>38,494</u>	<u>6,059</u>	<u>13,312</u>	<u>4,588</u>	<u>14,025</u>	<u>76,478</u>

**6. Governance costs**

	<b>2019 £</b>	<b>2018 £</b>
Executive officer	30,377	27,180
Travel and accommodation	1,588	2,261
Executive Committee honoraria	7,500	7,517
Audit and accountancy	19,627	14,938
Legal and professional fees	-	1,642
Administrative expenses	3,529	2,751
	<u>62,621</u>	<u>56,289</u>

**International Primary Care Respiratory Group**

**Notes to the Financial Statements – continued**

**For the year ended 31 December 2019**

**7. Employee benefit expenses**

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

**8. Directors' emoluments and expenses**

The directors, along with the Executive Officer, the Business Manager, the Conference Director and the Project Manager are considered be the key management personnel of the charitable company. The total amount paid to key management personnel during the year was £148,895 (2018: £145,191).

Dr Ioanna Tsiligianni, director, received honoraria totalling £13,717 (2018: £8,334) for her role as the charitable company's President and her involvement in the Medscape project in 2019 and £3,000 of professional fees for her work on the Synergies project as allowed by the charitable company's article of association. At the year end £nil (2018: £nil) was outstanding.

Associate Professor Jaime Correia de Sousa, director, received honoraria totalling £7,744 (2018: £nil) for his role in the charitable company's Asthma Right Care, Children with Asthma and Medscape projects in 2019, as allowed by the charitable company's article of association. At the year end £nil (2018: £nil) was outstanding.

Dr Noel Baxter, director, received honoraria totalling £1,800 (2018: £nil) for his role in the charitable company's Asthma Right Care project in 2019, as allowed by the charitable company's article of association. At the year end £nil (2018: £nil) was outstanding.

A total of 4 (2018: 9) directors were reimbursed travel and subsistence expenses totaling £3,569 (2018: £3,262) in connection with undertaking the company's charitable activities.

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

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Auditor's remuneration		
- audit fees	5,175	5,425
- non-audit fees	4,810	12,448
	<u>          </u>	<u>          </u>

**10. Debtors**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade debtors	212,541	83,439
Prepayments and accrued income	-	24,340
Other debtors	-	14,001
	<u>          </u>	<u>          </u>
	<u>212,541</u>	<u>121,780</u>

**International Primary Care Respiratory Group**  
**Notes to the Financial Statements – continued**  
**For the year ended 31 December 2019**

**11. Creditors**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade creditors	15,634	5,977
Other creditors & accruals	55,681	33,772
Deferred income	200,038	32,083
	<u>271,353</u>	<u>71,832</u>

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

At 1 January 2019	32,083	32,828
2019 membership income released to income earned	(32,083)	(32,828)
2020 membership income deferred	30,716	32,083
2020 conference income	169,322	-
	<u>200,038</u>	<u>32,083</u>

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2019

12. Funds

	At 1 January 2019 £	Income £	Expenditure £	Transfers £	Loss on currency conversion £	At 31 December 2019 £
<b>General</b>	587,111	157,366	(221,288)	(8,526)	(35,632)	479,031
<b>Designated funds</b>						
Future Conferences	100,000	-	-	-	-	100,000
Conference Bursary	24,858	-	-	-	-	24,858
Research	21,620	-	(13,647)	-	-	7,973
Education	4,283	73,947	(56,430)	-	-	21,800
E-quality	2,783	-	-	-	-	2,783
Portuguese Project	34,962	-	-	-	-	34,962
	188,506	73,947	(70,077)	-	-	192,376
<b>Total unrestricted funds</b>	775,617	231,313	(291,365)	(8,526)	(35,632)	671,407
<b>Restricted funds</b>						
FRESH AIR: Horizon 2020	(40,000)	45,148	(3,927)	-	-	1,221
Personalisation in Asthma Care	21,147	-	(3,467)	-	-	17,680
RESPIRE	(1,761)	10,145	(10,458)	-	-	(2,074)
BREATHE WELL	8,403	24,548	(21,218)	-	-	11,733
Asthma Right Care	25,843	217,228	(83,808)	-	-	159,263
Improved Diagnosis	(5,186)	4,500	(199)	-	-	(885)
Paediatric Steering Committee	(8,526)	-	-	8,526	-	-
Teach the Teacher - Children with Asthma	(3,694)	93,587	(67,962)	-	-	21,931
Multimorbidity	-	36,299	(3,262)	-	-	33,037
GHRN Synergies	-	43,000	(31,627)	-	-	11,373
NIHR Recharge	(10)	4,759	(2,610)	-	-	2,139
<b>Total restricted funds</b>	(3,784)	479,214	(228,538)	8,526	-	255,418
<b>Total funds</b>	771,833	710,527	(519,903)	-	(35,632)	926,825



**International Primary Care Respiratory Group**

**Notes to the Financial Statements – continued**

**For the year ended 31 December 2019**

**12. Funds (continued)**

	<b>At 1 January 2018</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Loss on currency conversion</b>	<b>At 31 December 2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>General</b>	526,367	495,195	(395,129)	(34,981)	(4,341)	587,111
<b>Designated funds</b>						
Future Conferences Conference	100,000	-	-	-	-	100,000
Bursary	33,836	-	(8,978)	-	-	24,858
Research	21,852	-	-	(232)	-	21,620
Education	5,474	160	(1,351)	-	-	4,283
ICT	626	-	(877)	251	-	-
E-quality	4,118	-	(1,335)	-	-	2,783
Portuguese Project	-	-	-	34,962	-	34,962
	<u>165,906</u>	<u>160</u>	<u>(12,541)</u>	<u>34,981</u>	<u>-</u>	<u>188,506</u>
<b>Total unrestricted funds</b>	692,273	495,355	(407,670)	-	(4,341)	775,617
<b>Restricted funds</b>						
UNLOCK	2,933	-	(2,933)	-	-	-
Global Bridges Project	41,870	-	(41,870)	-	-	-
FRESH AIR: Horizon 2020	(4,411)	17,735	(53,324)	-	-	(40,000)
Asthma Xchanges	3,919	4,017	(7,936)	-	-	-
Pulmonary Rehab	784	-	(784)	-	-	-
Personalisation in Asthma Care	33,376	515	(12,744)	-	-	21,147
RESPIRE	(3,172)	5,051	(3,640)	-	-	(1,761)
BREATHE WELL	(5,852)	29,894	(15,639)	-	-	8,403
Asthma Right Care	374	172,525	(147,056)	-	-	25,843
Improved Diagnosis	(8,096)	6,692	(3,782)	-	-	(5,186)
Paediatric Steering Committee	(6,546)	5,410	(7,390)	-	-	(8,526)
Teach the Teacher - Children with Asthma	-	-	(3,694)	-	-	(3,694)
NIHR Recharge	-	-	(10)	-	-	(10)
	<u>55,179</u>	<u>241,839</u>	<u>(300,802)</u>	<u>-</u>	<u>-</u>	<u>(3,784)</u>
<b>Total restricted funds</b>	55,179	241,839	(300,802)	-	-	(3,784)
<b>Total funds</b>	<u><u>747,452</u></u>	<u><u>737,194</u></u>	<u><u>(708,472)</u></u>	<u><u>-</u></u>	<u><u>(4,341)</u></u>	<u><u>771,833</u></u>

## International Primary Care Respiratory Group

### Notes to the Financial Statements – continued

For the year ended 31 December 2019

#### 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 reviewed its bursary programme for 2018, to integrate financial support for conference speakers, researchers and IPCRG committee members to enable 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.

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 supported projects in India, FYR Macedonia, Brazil and Sri Lanka. There are final project costs still to be claimed for these.

Portuguese Project: Hosts of our 2018 world conference, GRESP, have been allocated funds by IPCRG for a research project in recognition of their efforts in planning, promoting and delivering the conference.

##### Restricted funds

UNLOCK: The IPCRG coordinates a programme that aims to compare and contrast routinely collected data from 15 countries. We published a paper on our findings in 2018. However as universities and dedicated businesses become more involved in big data analysis, so IPCRG's role has changed to interpret and comment on the analyses produced by others and to encourage the setting up of datasets in new countries. <https://www.ipcrg.org/unlock>.

Global Bridges Project: The IPCRG won grant 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 in four Eastern European countries. Project completed in 2019.

FRESH AIR Horizon 2020: IPCRG have been partners in a three-year research programme funded under the Horizon 2020 Framework that ended at the end of 2018 although publications and dissemination activity is ongoing. The final grant receipt was received in 2019.

Asthma Xchanges: IPCRG provided 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. The products have now been handed to a different agency.

Pulmonary Rehab: This supported 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 was funded through a restricted grant from Boehringer Ingelheim.

Personalisation in Asthma Care: This fund supported the development of educational and policy resources on the topic of delivering personalised care for adults with asthma. It was funded through a restricted grant from GlaxoSmithKline. An animation was released in 2019 and further small projects on Personalisation are being funded.

## International Primary Care Respiratory Group

### Notes to the Financial Statements – continued

For the year ended 31 December 2019

#### 12. Funds (continued)

##### Restricted funds (continued)

NIHR-RESPIRE: This fund enables IPCRG to co-lead stakeholder engagement in a research capacity-building programme in South Asia, over four 4 years from autumn 2017 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. The fund in deficit due to timing differences. Further income and expenditure expected as Research and Leadership Schools are delivered in 2020.

NIHR-Breathe Well: This fund will enable IPCRG to lead the stakeholder engagement and dissemination activity of a research capacity building programme in China, Republic of North Macedonia, Georgia and Brazil, over three 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.

Asthma Right Care: The IPCRG is leading a social movement approach to raising awareness about the right care for people with mild asthma, starting with the over-reliance on short-acting beta<sup>2</sup>-agonists in asthma management and is funded by AstraZeneca.

Improved diagnosis: A project to scope out how to improve diagnosis in primary care. Funds are in deficit due to a timing difference. Income is expected to be received in the next year. This is funded by Novartis.

Teach the Teacher - Children with Asthma: This was a pilot programme of our 3-tier Teach the Teacher programme focused on improving diagnosis and management of children with asthma. As well as our IPCRG international master faculty, we are working with our teams in Malaysia, Singapore, Spain and the USA. Funded by an education grant from GSK.

Paediatric Steering Committee: IPCRG is a member of a global steering committee developing a global charter for children with asthma. Activity in 2018 included preparation for and engagement in a summit meeting in the autumn. Funded by GSK. The transfer from unrestricted fund represents spending on the project in excess of the restricted income received.

Multimorbidity: Production of a new IPCRG Desktop Helper and case study materials. Funded by Boehringer Ingelheim.

GHRN (Global Health Respiratory Network): IPCRG is the research coordinator and facilitator for the GHRN, which brings together 12 NIHR and MRC research programmes to identify synergies and potential collaborations. Each programme consists of partnerships between UK and overseas research institutions that aim to improve lung health in low- and middle-income countries through a variety of multidisciplinary and applied health research and research capacity strengthening activities.

NIHR-Global RECHARGE: A third three-year global health project funded by National Institute for Health Research (NIHR) using UK aid from the UK Government to support global health research, focused on implementation of pulmonary rehabilitation, with IPCRG playing a critical role in introducing our members to the University of Leicester team, and in supporting dissemination, including a Teach the Teacher event in May 2020.

**International Primary Care Respiratory Group**

**Notes to the Financial Statements – continued**

**For the year ended 31 December 2019**

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

	<b>General fund £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Debtors	212,541	-	-	212,541
Cash and bank	537,843	192,376	255,418	985,637
Current liabilities	(271,353)	-	-	(271,353)
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets at 31 December 2019	479,031	192,376	255,418	926,825
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	<b>General fund £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Debtors	121,780	-	-	121,780
Cash and bank	533,379	188,506	-	721,885
Current liabilities	(68,048)	-	(3,784)	(71,832)
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets at 31 December 2018	587,111	188,506	(3,784)	771,833
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**14. Reconciliation of net income to net cash flow from operating activities**

	<b>2019 £</b>	<b>2018 £</b>
<b>Net income for the reporting period</b>	190,624	28,722
<b>Adjustments for:</b>		
Increase in debtors	(90,761)	(68,439)
Increase in creditors	199,521	17,764
	<hr/>	<hr/>
<b>Net cash flows provided/(used in) by operating activities</b>	299,384	(21,953)
	<hr/> <hr/>	<hr/> <hr/>

**15. 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, Executive Officer, received consultancy fees totaling £94,378 (2018: £96,883) (inclusive of 20% VAT) from the charitable company during the year for her services. At the year end £nil (2018: £nil) was outstanding.

Sam Louw, Business Manager, received fees totaling £10,885 (2018: £26,124) from the charitable company during the year for her provision of support services, and reimbursement of £461 travel expenses. At the year end £nil (2018: £nil) was outstanding.

Nicola Connor worked as Administration Support for IPCRG until June 2019 when she was promoted to Business Manager. Fees totaling £15,944 (2018: £nil) (inclusive of 20% VAT) were paid to Smart PA during the year for her provision as Business Manager and Nicola was reimbursed of £523 travel expenses. At the year end £nil (2018: £nil) was outstanding.

## **International Primary Care Respiratory Group**

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

**For the year ended 31 December 2019**

#### **16. Related party transactions (continued)**

Christine Lawson, Conference Director, received fees totaling £22,950 (2018: £22,050) (inclusive of 20% VAT) from the charitable company during the year for her provision of support services. At the year end £nil (2018: £nil) was outstanding.

Eventage Limited, a company for which Christine Lawson is Director, received £41,711 (2018: £117,678) from the charitable company in relation to conference expenses. At the year end £15,822 (2018: £nil) was outstanding.

#### **17. 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.

#### **18. 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.

#### **19. Post balance sheet event**

Due to the outbreak of Covid-19 the Dublin conference planned for May 2020 has been postponed to May 2021. We do not expect this to have any material effect on the finances of the organisation.

**International Primary Care Respiratory Group**

**Notes to the Financial Statements – continued**

**For the year ended 31 December 2019**

**20. Comparative statement of financial activities for the year ended 31 December 2018**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2018 £</b>
<b>Income:</b>			
Donations and legacies	456,882	241,839	698,721
Charitable activities	38,473	-	38,473
	<hr/>	<hr/>	<hr/>
<b>Total</b>	495,355	241,839	737,194
	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>			
Raising funds	1,417	5,436	6,853
Charitable activities:			
- General	55,246	-	55,246
- Education	(13,647)	118,214	104,567
- Research	(5,626)	101,889	96,263
- Change	4,588	75,263	79,851
- Conferences	365,692		365,692
	<hr/>	<hr/>	<hr/>
<b>Total</b>	407,670	300,802	708,472
	<hr/>	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	87,685	(58,963)	28,722
	<hr/>	<hr/>	<hr/>
<b>Other recognised gains/(losses) :</b>			
(Loss) on currency conversion	(4,341)	-	(4,341)
	<hr/>	<hr/>	<hr/>
<b>Net movements in funds</b>	83,344	(58,963)	24,381
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>