

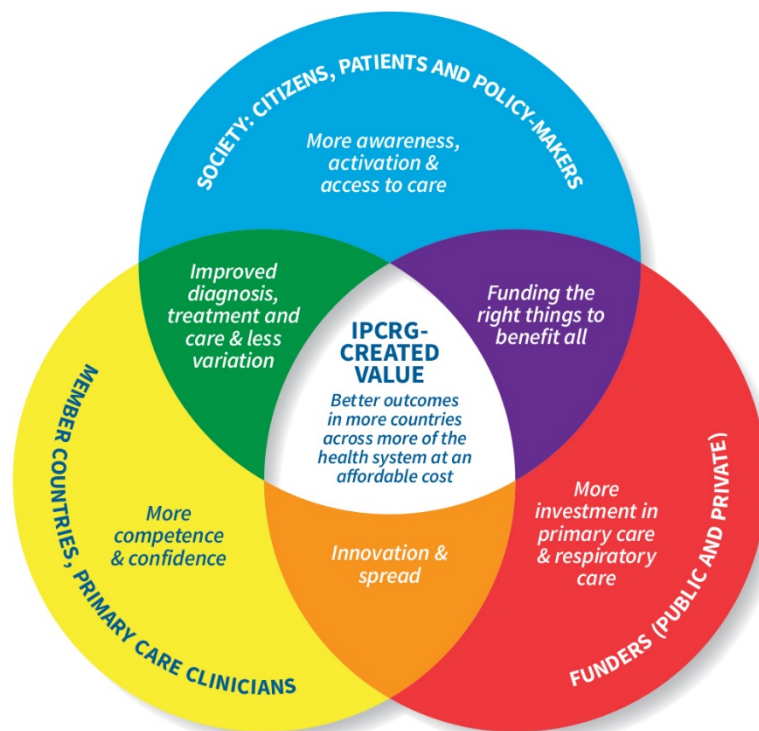
International Primary Care Respiratory Group
(a company limited by guarantee)

Directors' Report and Financial Statements

For the year ended 31 December 2020

Registered Company Number: SC256268

Registered Charity Number: SC035056



International Primary Care Respiratory Group
Directors' Report and Financial Statements
For the year ended 31 December 2020

Contents	Pages
President's Foreword	1
Directors' Report	3
Independent Auditor's Report to the Members and Trustees	17
Statement of Financial Activities	20
Balance Sheet	21
Statement of cash flows	22
Notes to the Financial Statements	23

International Primary Care Respiratory Group

President's Report

For the year ended 31 December 2020

The last calendar year, 2020, which this report describes, has seen rapid shifts to digital modes of operation in response to the COVID-19 pandemic, and a sustained positive financial position. This has enabled the charity to deliver a full programme of work and to start to invest in self-funded projects in pursuit of our vision:

*A global population breathing and feeling well through universal access to right care.**

Creating value

This report shows how we worked towards our four value-based strategic goals in 2020.

1. Create value for our country members (34 national organisations and also individual clinicians) by:
 - a. improving their confidence and competence;
 - b. promoting good clinical primary care practice including family physicians, general practitioners, pharmacists, nurses, physiotherapists, community health workers and other members of the primary care team.
2. Create value for society by:
 - a. raising awareness of respiratory health amongst citizens and policy-makers and;
 - b. influencing the availability of good quality primary respiratory care in their community.
3. Create value for our funders by:
 - a. increasing the focus on respiratory health in communities;
 - b. improving accuracy of diagnosis in primary care;
 - c. reducing the variation and inequity in care and;
 - d. improving outcomes in primary care.
4. Achieve these three objectives efficiently, running an 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.

2020 highlights

Response to [COVID-19](#)

- New desktop helper on [Desktop Helper 11 Remote Respiratory Consultations](#) based on the evidence supplemented with experience-led care workshops with patients and primary care clinicians from low, middle and high income countries to discuss the increased practice of remote respiratory consultations during the pandemic.
- Formation of a self-funded evidence-based [question and answer service](#) developed by our members for our members on COVID-19 and other respiratory questions.
- Highly accessed [Editorial](#) in npjPrimary Care Respiratory Medicine and also [WHO-GARD webinar](#) on the impact of COVID-19.
- Free [webinar series on COVID-19 and respiratory health](#), generously supported by our industry partners gaining 1069 registrations from 550 individuals in 82 countries.

Education and change programmes

- Our first leadership school, online, to strengthen leadership capacity in the South Asian respiratory community.
- Growth of our social movement for [Asthma Right Care](#) that is engaging more clinicians and patients in more countries to disrupt comfort with current reliance on episodic care and symptom relief and increase use of evidence-based management including anti-inflammatory therapy and continuity of care.
- Creation by our community pharmacist network of an Asthma Right Care e-learning programme that is being piloted in South Africa.

International Primary Care Respiratory Group

President's Report

For the year ended 31 December 2020

- Launch with EPG Health for Medthority, an [e-learning programme on treating tobacco dependence](#), including case studies and three assessments of learning.
- Adaptation of resources into Spanish, Italian, German and French with [Medscape](#) on the recognition, diagnosis, management and referral of difficult to manage asthma including innovative “medsims”.
- Development of a self-funded project [How We Breathe](#) (and why we get breathless), a video using 3D visualisation and animation, for clinicians to use in conversation with patients due for launch in summer 2021.
- Roll-out of our Teach the Teacher programme to build teaching capacity to improve care for children with asthma in Malaysia.
- Publication of translations of [Desktop Helper No. 10 - Rational use of inhaled medications for the patient with COPD and multiple comorbid conditions: Guidance for primary care](#) that was published in 2019, new teaching case studies and a filmed live discussion about in-country and between country differences. See all desktop helpers here: www.ipcrg.org/desktophelpers.

Research and research strengthening

- New leadership approach initiated – a global leadership team taking collective responsibility to steer and enable our commitment to primary care respiratory research.
- New multi-stage e-Delphi exercise to determine primary care respiratory research priorities to update the exercise last completed in 2012 (manuscript accepted for publication in June 2021).
- Research school online for RESPIRE on qualitative methods, with a focus on COVID-19, including a competition won by a team from Pakistan and runners up from India and Bangladesh.
- Collation of an impressive set of publications from the [Global Health Respiratory Network](#) that we coordinate, improving respiratory health of the world's poorest through research collaborations.
- Progress for our Romanian prize-winners of our first Research School on qualitative research, as they deliver their [project on adolescents' attitudes to e-cigarettes](#).
- Increased research activity in 11 of our low and middle income member countries through their participation in three global health research programmes that are funded by the UK National Institute for Health Research, [RESPIRE](#), [Global RECHARGE](#) and [Breathe Well](#). These have the potential to generate data to inform national health policy using locally-generated evidence.
- Further publications from our innovative [FRESH AIR programme](#), funded by a research grant from European Union's Horizon 2020 research and innovation programme.

Operations

- Active Education sub-committee committed to building on the success of the [education strategy 2014-2020](#).
- Further use of online tools to enable colleagues from across the world to participate.
- Recruitment of additional project managers to support our array of projects.
- A sustained positive financial position.

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!

Janwillem Kocks, President
June 2021

** 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.*

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2020

Main report

The directors submit their report and the audited accounts of the charitable company for the year ended 31 December 2020.

Legal and administrative information set out on pages 14 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).

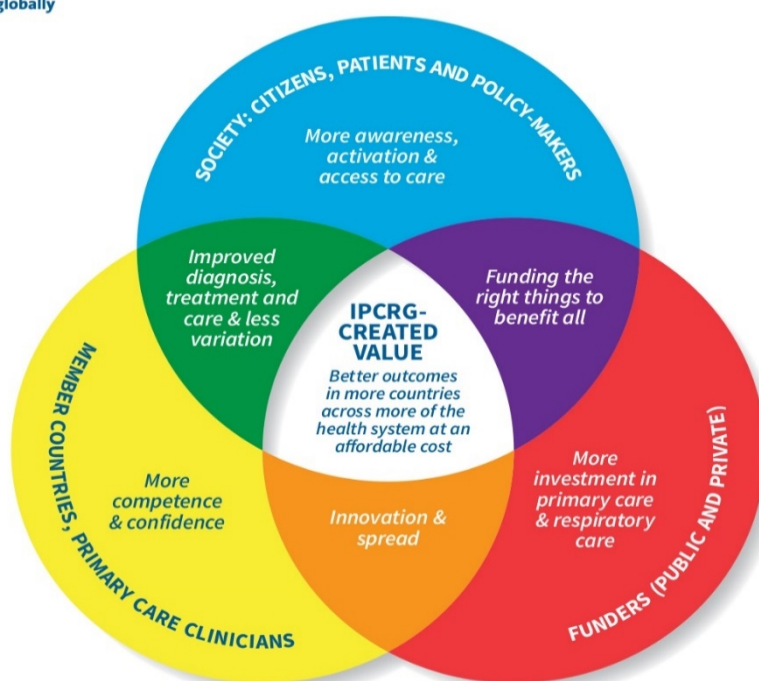
Objectives and activities

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 2020

We:

1. Create value for our primary care 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 primary respiratory care in their community.
3. Create value for our funders by increasing the focus on respiratory health in communities, improving accuracy of diagnosis, reducing the variation in care and improving outcomes in primary care.
4. Achieve these three objectives efficiently, running an 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.

What is primary care?

We use the World Health Organization definition of primary care, to include not only health services delivered as close to people's everyday environment as possible, but also actions to address wider determinants of health and collaboration with patients, families and the community to engage and empower them.

The majority of our members are family physicians and primary care professionals who we regard as 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.

Achievements and performance 2020

1. Create value for our country members (organisations and individual clinicians)

This strategic objective has been approached in three ways:

a. Raising the profile of primary care

Our ambition has been to demonstrate how good quality primary care adds value to respiratory health where, in many of our member countries, primary care continues to have low status, little investment, and little voice at policy level. Re-elected as the primary care representative on the Planning Executive of the 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 and also explain the obstacles to good quality primary care. At a national level, our members have contributed to policy discussions, undertaken population surveys and contributed to new national guidelines. We contributed the respiratory chapter of the WONCA (World Organization of National Colleges, Academies and Academic Associations of General Practitioners/Family Physicians) [World Book of Family Medicine](#) (European Edition). Through Asthma Right Care we have started to raise the profile of community pharmacists as part of the primary care team that can deliver asthma care; COVID-19 has provided a spotlight for them as they have stayed open to the public throughout the pandemic.

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2020

We signed a Memorandum of Understanding with the European Respiratory Society (ERS) in April 2020 in pursuit of our shared objective to work together on educational and supportive activities related to the diagnosis and management of respiratory problems in primary care (including family medicine, general practice and community-based health services), health equity and good quality referral to and from secondary care.

b. Framing the problems of delivering respiratory health from a global primary care perspective

The data now show that it is people in low and middle income countries (LMICs) who are most at risk of living with and dying from chronic respiratory diseases. Therefore, IPCRG's activity has increased in these parts of the world. Through our and our LMIC colleagues' involvement in three global health research programmes in 11 countries funded by the UK National Institute for Health Research, [RESPIRE](#), [Global RECHARGE](#) and [Breathe Well](#) we are generating data and engaging communities to inform national health policy. Our [Asthma Right Care](#) social movement has now extended from Europe and Canada to Latin America, China, Vietnam and Malaysia. We received over 600 responses in the first phase of our exercise to identify the most important research questions for primary care and these were prioritised in 2020 using an e-Delphi process. Cough is the number one symptom that our network believes needs further research.

Further publications from our innovative [FRESH AIR programme](#), funded by a research grant from the European Union's Horizon 2020 research and innovation programme, highlight the need for primary care to take account of air pollution but also the implementation challenges of global health initiatives such as clean cookstoves.

We contributed primary care perspectives to the first American Thoracic Society workshop report on chronic obstructive pulmonary disease in low and middle income countries.

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

The COVID-19 pandemic created new learning needs for our global primary care network. We have addressed these with:

- A series of experience-led care workshops with patients and primary care clinicians from low, middle and high income countries to discuss the increased practice of remote respiratory consultations during the pandemic, and the launch of a [new desktop helper to share good practice](#);
- Formation of a self-funded evidence-based [question and answer service](#) developed by our members for our members on COVID-19 and other respiratory questions;
- Highly accessed [Editorial](#) in npjPrimary Care Respiratory Medicine and WHO-GARD [webinar](#) on the impact of COVID-19 on primary care;
- Free [webinar series on COVID-19 and respiratory health](#), generously supported by our industry partners gaining 1069 registrations from 550 individuals in 82 countries.

We have continued to deliver our Education Strategy using online and digital methods, including:

- Our first leadership school, online, to strengthen leadership capacity in the South Asian respiratory community for RESPIRE;
- Creation by our community pharmacist network of an Asthma Right Care e-learning programme that is being piloted in South Africa;
- Launch with EPG Health for Medthority, an [e-learning programme on treating tobacco dependence](#), including case studies and three assessments of learning;
- Continued development of resources in Spanish, Italian, German, English and French with [Medscape](#) on the recognition, diagnosis, management and referral of difficult to manage asthma including innovative "medsims";
- Development of a self-funded project How We Breathe (and why we get breathless), a video using 3D visualisation and animation, for clinicians to use in conversation with patients due for launch in May 2021;
- Development of a [Massive Open Online Course \(MOOC\)](#) with University of Edinburgh for RESPIRE on the recognition, diagnosis and management of chronic respiratory disease in low and middle income countries that launched for its first of three runs in February 2021;

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2020

- We maintained the pipeline of practical resources for primary care about difficult clinical areas, such as people with COPD and other comorbid conditions. Using a grant from Boehringer Ingelheim, we published translations of our [Desktop Helper No. 10 - Rational use of inhaled medications for the patient with COPD and multiple comorbid conditions: Guidance for primary care](#), published a series of three case studies for teaching purposes and also filmed a live discussion with colleagues from different primary care settings to explore between and within-country differences.

A number of Teach the Teacher programmes were paused, but our team in Malaysia successfully rolled-out Tier 3 of our Teach the Teacher programme for [children with asthma](#).

Country members engaged in [Asthma Right Care](#) continue to find ways to attract clinical and patient attention to the problem of over-reliance on episodic care and symptom relief using video, role play, one-to-one conversations and publications. Where attention has been achieved, they are starting to provide education on right care, and a commitment to change. Developments in 2020 include the banning of over-the-counter sales of short-acting beta-agonists in Spain.

We have made progress on the goals of our research strategy to improve the capability of early career researchers by running an [online research school](#) for RESPIRE on qualitative methods, with a focus on COVID-19. This included a closely fought competition won by a team from Pakistan with runners up from India and Bangladesh who are now being mentored by the IPCRG faculty.

The winners of the previous qualitative research school in Romania have continued to develop their skills as they deliver their project on adolescents' attitudes to e-cigarettes.

We know that many primary care colleagues would benefit from learning in languages other than English, therefore we have signed a partnership agreement with Translators Without Borders to improve the accessibility of our materials in other languages. Initial translations are further developed and adapted by our national teams to ensure they reflect the local context.

2. Create value for society

This strategic objective has been approached in three ways.

a. Improve awareness amongst citizens and patients

As a clinically-led charity, our focus is on strengthening the role primary care can play in raising citizen and patient awareness about respiratory health and risk factors and ensuring that the information and the methods are evidence-based. Our FRESH AIR programme has published several new papers on awareness raising in four LMICs.

Our Asthma Right Care programme, supported by grants from AstraZeneca, has been engaging healthcare professionals, patients and citizens in 12 countries in conversations face to face and digitally about the over-reliance on short-acting beta-agonists for asthma, and the underuse of inhaled corticosteroids that are effective at reducing the underlying problem of inflammation. As we started to spread to additional countries such as China, Vietnam and Malaysia, so the problems faced have expanded to include lack of asthma diagnosis, easy access to herbal remedies and poor access to evidence-based medicines and devices.

b. Influence the quality and availability of respiratory care delivered by primary care practitioners

There is no value in improving awareness and access if the care offered is not good quality. Therefore, our national members have continued to reach out to non-respiratory interested primary care practitioners to run education programmes. Our first [Leadership School](#) graduates have committed to quality improvement projects that will be shared at the 10th World Conference.

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2020

c. Make the case to funders and researchers about the importance of primary respiratory care

Respiratory care typically receives less funding than other non-communicable diseases, and so there are fewer opportunities for research and, in addition, we lose early career researchers to other, better-funded research areas. We made these points in communication with The [Lancet Respiratory Medicine](#) on behalf of the Global Health Respiratory Network (GHRN). We collaborated in several research bids to the Horizon 2020 programme that were unsuccessful and await news on new bids to the UK National Institute of Health Research.

We have continued to support early career researchers to encourage their sustained interest in respiratory health and to provide them with networks and platforms to disseminate their findings. This has included peer review of abstracts for our 10th world conference (postponed to 2021), promotion of npjPrimary Care Respiratory Medicine, our journal co-owned by PCRS UK, our UK group and Springer Nature. This saw a 46% increase of submissions from 2019 and a 19.5% increase in accepted manuscripts.

3. Create value for our funders

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

a. Increase accuracy and comprehensiveness of diagnosis

In addition to running a number of free webinars on diagnosis during COVID-19, the IPCRG committed to a self-funded programme to explore primary care needs for spirometry education, training and licensing that was initiated at the end of 2020. A survey will be rolled out globally in 2021 with IPCRG partners including WONCA and WHO-GARD. The IPCRG has also been reviewing the potential for artificial intelligence-driven diagnostic tools in partnership with Novartis.

b. Reduce unwarranted variation in treatment and care

The variation in primary respiratory care between countries and between practitioners is unwarranted. That is, it is not due to patient difference, but to differences in the care that is available. We have designed Asthma Right Care, funded from a grant from AstraZeneca, as a change programme. It is applying the evidence about social movements for health and evidence about large-scale change to build awareness of the variation in care for people with asthma between individual clinicians and between countries and to mobilise citizens, patients and primary care to seek improvement. In 2020 we started to engage with urgent care facilities, as it has become increasingly clear that many people with asthma rely on urgent, episodic care, rather than planned, long term care. Our goal is to work at a national level to encourage clinicians working in urgent care to regard attendances by people with asthma as “teachable moments”. In addition, we have been seeking examples of best practice care by community pharmacists to demonstrate the significant opportunities they present to reduce variation in prescribing and use of inhalers.

During 2020 we proposed a number of Teach the Teacher programmes to build teaching capacity in primary care, which would enable a number of respiratory topics to be introduced over time. However, these were put on hold due to the impact of COVID-19.

4. Achieve these three objectives efficiently, running an organisation with effective cost control and strong income generation

The IPCRG has used Zoom and other online tools since 2016 and therefore there has not been any significant efficiency gain by cancelling in person meetings. However, we have converted a number of programmes such as the two RESPIRE schools to online formats, which has proven that they can be engaging and effective teaching and networking methods.

We have worked closely with conference sponsors and Dublin suppliers to move from an in person event in May

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2020

2020 to a fully virtual event in May 2021, and successfully fundraised for a webinar series in May 2020 to fill the event gap. The sponsorship from AstraZeneca, Boehringer Ingelheim and Novartis enabled us to offer these webinars for free. As well as being accessed from 82 countries, they created a very useful set of educational resources that remain relevant to primary care, and also enabled us to test how best to deliver the IPCRG style of meeting online. The conference venue, Croke Park, was extremely understanding and we were able to keep the sunk costs to a minimum.

Three Associate Corporate Members supported us in 2020: Boehringer Ingelheim, Novartis and Vitalograph, which enabled us to maintain and spread our network. We had one new member join: Malaysia, and several others started preparation of their applications for 2021.

We worked with several new project managers in 2020 due to successful project fundraising for a wide range of activities. Directors approved the use of the charity's funds to support projects for which it would be hard to find funding or which would benefit reputationally from having no sponsorship including the COVID-19 question and answer service and the How We Breathe video.

Board and its sub-committees

Assistant Prof Ioanna Tsiligianni finished her term as President in May 2020, without, unfortunately, an appropriate fanfare at the world conference to thank her for her contribution. She was co-opted onto the Board as a director from May. She was succeeded by Prof Janwillem Kocks. Michael Barron continued as Treasurer. The three co-opted directors continued their terms: 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.

In response to identified potential risks to business continuity, directors approved a proposal to expand the CEO role and to share it flexibly between two contractors, Siân Williams and one of the current directors, Noel Baxter. The aim is to improve senior management coverage across the many current projects, and to offer the organisation varied perspectives, strengths, and skills. Noel Baxter therefore stood down as director on 14 December 2020.

Plans for future periods

The directors met in November 2020 to review progress towards our vision and prioritise action for 2021-22. Building on discussions with the European Respiratory Society, the focus was on global partnerships to improve our influence and impact, and the creation of a set of partnership principles that will be shared with organisations that can help us achieve our goals in the forthcoming years.

The Directors recognised the organisation's strong track record in developing teaching and learning resources and capacity for global primary care and in facilitating primary care research. They continue to monitor the impact of new e-learning programmes. They also continue to monitor the impact of the online world conference in 2021 in terms of reach, reputation and finance. A further consideration will be the impact of travel as evidence mounts about the impact of air travel, in particular, on climate change.

We have invested more in translations and have started to develop a Spanish and Portuguese-speaking faculty for Teach the Teacher in recognition of the needs of primary care. Discussions have begun with the hosts for our 11th world conference, GRAP, our Spanish group, to ensure that it provides a platform to showcase the best Latin American, Spanish and Portuguese researchers and teachers, not all of whom are comfortable presenting in English.

Conversations about Asthma Right Care are spreading to new geographies, reaching more countries in Asia Pacific, Latin America and Africa. We are reaching new parts of the health system through increasingly strong links with community pharmacists, often the rate-limiting step in improving access to right care for many people

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2020

with asthma. We are starting to reach deeper, by developing peer-led education and exploring barriers to change to make it easy to do the right thing in primary care.

The Directors have also recognised the value to busy clinicians of visual tools such as infographics and short films and committed to investing more in design and commissioning of film and images.

IPCRG continues to call for:

Governments and health care payors to invest in:

1. Primary care to diagnose and treat respiratory disease, tobacco dependence and exposure to indoor air pollution;
2. Practical peer-led training and education;
3. Integrated care systems, involving patients, multi-disciplinary health and social care;
4. Generation of real life evidence to feed guidelines that are useful in primary care;
5. Primary care as population health educators;
6. Right incentives to practice population respiratory health: go where the people in need are;
7. Universal access to good quality inhaled medicines and tobacco treatment and training in how to use them;
8. IPCRG that can leverage major clinician-led change working locally, collaborating globally

The conclusion of the research prioritisation exercise was a significant achievement in 2020, ably led by the Chair of the Research Committee, Rachel Jordan. At the end of her term of office, directors concluded that implementation of its ambitious research strategy would benefit from a different leadership model and have approved a collective research leadership and that will be implemented in 2021 by a global team.

The IPCRG Education Strategy 2014-20 will be reviewed, leading to an updated strategy 2021-2026.

Succession planning remains critical to the organisation's success and directors have made plans for building a bigger pool of candidates for future roles in its committees and Board.

Specific plans 2021-2022

We plan to maintain momentum over the next two years, adapting to new challenges created by the COVID-19 pandemic, and hoping for a return to some face-to-face activity where this is appropriate. IPCRG has always worked virtually as much as possible, and therefore members do feel the need to reset the balance from 100% virtual to include some face to face activity. This currently includes our 11th conference in Málaga, Spain, running back to back with our 10th world conference online, before returning to a biennial rhythm.

1. Create value for our country members

- a. *Provide guidance on management of COVID-19 and respiratory health:*
 - i. Review all desktop helpers to ensure they are relevant, up-to-date and accessible to our members;
 - ii. Continue to deliver the COVID question and answer service, expanding, where appropriate, to non-COVID respiratory questions;
 - iii. Completing a set of multi-language resources based on emerging evidence and primary care and patient experience on Remote Respiratory Consultations including a desktop helper, infographics, position paper and how to videos, supported by an educational grant from Boehringer Ingelheim;
 - iv. Publishing and disseminating our How We Breathe video;
 - v. Delivering a set of resources on COPD and mental health including a desktop helper, and filmed discussions;

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2020

- vi. Deliver and moderate the Massive Open Online Course (MOOC) for RESPIRE on the recognition, diagnosis and management of chronic respiratory disease in low and middle income countries, running the programme three times in 2021;
- vii. Create new material including podcasts for Medthority's e-learning programme on treating tobacco dependence;
- viii. Facilitate our members' engagement with global health respiratory research programmes through introductions to academic institutions leading bids for research funding;
- ix. Provide conversation-starters on Asthma Right Care and Asthma Right Image in a range of languages to grow the social movement;
- x. Deliver the 10th World Conference online in conjunction with our member in Ireland, offering an excellent set of learning resources for Irish colleagues.

b. Raise the profile of primary care and respiratory health

- i. Generate case studies, position paper and other advocacy tools to demonstrate value of primary care;
- ii. Create with our members a crowdsourced video to celebrate primary respiratory care;
- iii. Work with partners to make the case for greater investment in primary care to improve respiratory outcomes including access to training, reimbursement and medicines for tobacco dependence, asthma and COPD;
- iv. Support the development of new country members in Latin America and Asia Pacific;
- v. Lead the communication of findings and impact of the NIHR-funded [Breathe Well](#) programme led by the University of Birmingham in partnership with primary care in four low and low-middle income countries, including its success in community engagement;
- vi. Deliver a global webinar for community pharmacists on Asthma Right Care, hosted by AstraZeneca, demonstrating the important role community pharmacists can play in the asthma path.

c. Strengthen teaching and learning capacity

- i. Launch a global survey of primary care on learning and licensing needs for spirometry;
- ii. Create an online Teach the Teacher programme and roll-out in at least 8 countries, including the delivery of a novel programme for teaching about pulmonary rehabilitation, as IPCRG's contribution to the NIHR-funded [Global RECHARGE](#) programme;
- iii. Disseminate teaching case studies on Asthma Right Care.

d. Influence the direction of new research to address primary care's needs

- i. Publish and disseminate a new statement of prioritised research needs that takes account of the progress made since 2012;
- ii. Coordinate and contribute primary care perspectives and connections to the Global Health Respiratory Network.

e. Provide networking opportunities

- i. Use the opportunity of easy and low cost access to include more people from low and middle income countries, the multidisciplinary team, and more early career researchers;
- ii. Prepare for the 11th World Conference in Malaga, 2022.

2. [Create value for society](#)

a. Improve awareness amongst citizens and patients about respiratory health

- i. Launch COPD Right Care, as a companion programme to Asthma Right Care, applying the evidence about social movements for health.

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 Europe 2021 and 2022 conferences;
- ii. Support early career researchers so that they can sustain careers in respiratory health.

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2020

3. Create value for our funders

- a. *Increase accuracy and comprehensiveness of diagnosis*
 - i. Act on the spirometry survey;
 - ii. Explore the value of AI-generated tools for diagnosis in primary care, including low and middle income countries, in partnership with Novartis.
- b. *Reduce unwarranted variation in treatment and care*
 - i. Explore innovative ways to disseminate research and project findings e.g. animation, open webinars, translation;
 - ii. Monitor and evaluate the impact of our education programmes;
 - iii. Explore the potential to use our sentinel network to highlight challenges in delivery good quality care and use their feedback to inform programmes.

4. Run an efficient organisation

- a. Control costs
- b. Ensure all projects contribute to overheads and are well managed
- c. Spot and evaluate opportunities for fundraising
- d. Build membership in new countries
- e. Facilitate the growth of the Research Leadership team and monitor its impact
- f. Actively identify and nurture new talent for the Board, sub-committees and project support.

Financial review

During 2020, the directors conducted their governance role by meeting regularly by teleconferences supported by an active Governance and Finance Sub-committee of the Board.

The IPCRG's principal funding sources were a number of substantial project grants, subscriptions from Associate Corporate Members, and conference income relating to Dublin that was subsequently postponed until 2021. The majority of sponsors permitted the rolling forward of their sponsorship. The level of the subscription is reviewed and set at the AGM. Rates were set at €36,750 for pharmaceutical companies and a lower rate for device companies. We had three Associate Corporate Members in 2020 and we thank them for their engagement with us. However, this funding is insufficient to support the organisation's activity and therefore we also sought additional sources of project funding for education and research.

Our global health research track record and the potential of our country network to engage in global health research meant that we had contracts with three UK National Institute for Health Research (NIHR)-funded institutes and eleven low and middle income countries participated in research programmes. We have also received funding top-sliced from ten NIHR funded respiratory programmes for research coordination of the Global Health Respiratory Network.

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 gain of £46,243 (2019: £35,632 loss), the net movement in funds for the year is a net income of £212,914 (2019: £154,992). The movement is described in the detailed profit and loss figures.

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 2020 general funds, being the unrestricted free reserves of

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2020

the charitable company, were £534,536 (2019: £479,031), meeting the requirements of the reserves policy. At 31 December 2020 restricted funds were £455,891 (2019: £255,418).

Our risk management strategy identifies our biennial world conference as our single most important exposure to financial risk so, in addition to the general reserve, the Board has previously designated a specific conference reserve, sufficient to meet current risk assessments of IPCRG World Conferences and Scientific Meetings of £100,000. This will be reviewed in 2021 pending the outcome of the postponed conference that will be delivered fully online.

Risk management

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

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

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 and contracts that are carefully reviewed and monitored.

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. In 2020 the degree of uncertainty increased due to the COVID-19 pandemic and so some projects that were pitched in 2020 were not agreed at the end of 2020 but the decision carried forward to 2021.

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. From May 2020 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 2020 three directors were co-opted to provide geographical and topical 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 2020 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 and Chief Executive Officer Noel Baxter (from December 2020); Business Manager, Nicola Connor who also provided Project

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2020

Support; Communications Assistant Carol Whittle (to November 2020); Education Coordinator, Juliet McDonnell; Conference Director, Christine Lawson; Accountant, Alison Donaldson and Research Coordinator Neil Fitch.

Directors

The directors of the charitable company during the year ended 31 December 2020 are noted on page 15.

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. Directors have committed to increasing the pool of potential candidates. The co-option facility provides the opportunity to offer people Board-level experience. The Board considers potential directors for appointment and recommends candidates for the posts of President and Treasurer for decision by members at the AGM. Any director may be removed by Ordinary Resolution of the members.

Induction and training of directors

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

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

As an international organisation with directors working in different continents, face-to-face training is not normally an option; therefore, additional discussions about the role are maintained by email and telephone. However, a strategy meeting was run in November 2020 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.

Ordinary members

The following 34 organisations were ordinary members in 2020 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*
Germany, Deutsche Forschungsgruppe Pneumologie in der Primärversorgung
Greece, Greek Primary Care Respiratory Group
India, Chest Research Foundation
Ireland, Irish Respiratory Group

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2020

Italy, Società Italiana Interdisciplinare per le Cure Primarie
Kyrgyzstan, IPCRG- Kyrgyzstan
*Malaysia, IPCRG Malaysia
Montenegro, Family Medicine Development Society of Montenegro, Respiratory Group (FMDSM)
New Zealand, New Zealand Primary Care Respiratory Group
Norway, Lunge i Praxis
Pakistan, IPCRG – Pakistan
Portugal, Portuguese Association of Family Physicians - respiratory group (GRESF)
Republic of North Macedonia, Association of Family Medicine Specialists - Respiratory Group
Romania, RespiRo
Singapore, COPD Association Singapore
Slovenia, Slovenia Primary Care Respiratory Group
Spain, Grupo de Respiratorio de Atención Primaria (GRAP)
Sri Lanka, Primary Care Respiratory Group, Sri Lanka
Sweden, Swedish Respiratory Group in Primary Care
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 the 2020 AGM

Related parties and affiliations

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

Administrative details

Directors

President (from June 2018 to July 2020): Dr Ioanna Tsiligianni, Assistant Professor, Health Planning Unit, Department of Social Medicine, Faculty of Medicine, University of Crete, Heraklion, General Practitioner, Crete, Greece

President Elect from June 2018 and President from July 2020: Professor Janwillem Kocks, IPCRG President, General Practitioner, Professor of Inhalation Medicine, OPRI, Director GPRI.

Treasurer from June 2018: Mr Michael Barron

Co-optee: Mr Etienne Jap Tjoen San, Netherlands, Owner at PharInSights, Strategy and Market Intelligence Consultant, Netherlands (started October 2017 and renewed May 2018 and May 2020)

Co-optee: Professor Ee Ming Khoo, Department Of Primary Care Medicine University of Malaya, Malaysia from October 2017 and renewed May 2018 and May 2020)

Co-optee to July 2020: Associate Professor Jaime Correia de Sousa, Family Physician, Porto, Portugal, Community Health, School of Medicine, University of Minho (resigned 2 July 2020)

Co-optee from July 2020: Dr Noel Baxter, Portfolio GP, Past Chair of the Primary Care Respiratory Society in the UK (resigned 16 March 2021)

Co-optee from July 2020: Dr Ioanna Tsiligianni, Assistant Professor, Health Planning Unit, Department of Social Medicine, Faculty of Medicine, University of Crete, Heraklion, General Practitioner, Crete, Greece

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2020

Co-optee from March 2021: Jill Amanda Kathleen Barnard, Practising General Practitioner, Interim Head, School of Medicine JPM, Charles Stuart University, Australia

Secretary: Mr Michael Barron

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

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.

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2020

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 24th June 2021.



Director – Michael Barron

International Primary Care Respiratory Group
Independent Auditor's Report to the Members and Trustees
For the year ended 31 December 2020

Opinion

We have audited the financial statements of International Primary Care Respiratory Group (the charitable company) for the year ended 31 December 2020 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 2020 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

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

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

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

Other information

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

International Primary Care Respiratory Group
Independent Auditor's Report to the Members and Trustees
For the year ended 31 December 2020

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 15, the directors (who are the directors for the purposes of company law and trustees for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

International Primary Care Respiratory Group
Independent Auditor's Report to the Members and Trustees
For the year ended 31 December 2020

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

- The nature of the charitable company and its control environment;
- Results of our own enquiries of the Directors about their own identification and assessments of the risks and irregularities;
- Any matters we identified having reviewed the charitable company's internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

We obtained an understanding of the legal and regulatory framework that the charitable company operates in. The key laws and regulations we considered include the Companies Act, Charity SORP and the Scottish Charity regulations. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors, inspection of regulatory and legal correspondence and review of minutes of meetings. These limited procedures did not identify actual or suspected non-compliance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Councils website at: 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.

Fiona Russell

Fiona Russell (Senior Statutory Auditor)
For and on behalf of McLay, McAlister & McGibbon LLP
Chartered Accountants and Statutory Auditors
145 St Vincent Street
Glasgow
G2 5JF

Date: 24 June 2021

International Primary Care Respiratory Group

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

For the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income and endowments from:					
Grants and donations		-	442,074	442,074	562,196
Charitable activities		115,273	-	115,273	148,331
Total		<u>115,273</u>	<u>442,074</u>	<u>557,347</u>	<u>710,527</u>
Expenditure on:					
Raising funds	3	11,876	-	11,876	5,895
Charitable activities:					
- General	4	299	-	299	10,244
- Education	4	23,870	28,641	52,511	138,291
- Research	4	9,993	139,766	149,759	100,155
- Change	4	-	73,562	73,562	88,913
- Conferences	4	106,715	-	106,715	176,405
Total		<u>152,753</u>	<u>241,969</u>	<u>394,722</u>	<u>519,903</u>
Net (expenditure)/income		<u>(37,480)</u>	<u>200,105</u>	<u>162,625</u>	<u>190,624</u>
Transfer between funds		(885)	885	-	-
Other recognised (losses)/gains:					
Realised (loss)/gain on currency conversion		46,243	-	46,243	(35,632)
Interest receivable		4,046	-	4,046	-
Net movements in funds	9	<u>11,924</u>	<u>200,990</u>	<u>212,914</u>	<u>154,992</u>
Reconciliation of funds:					
Total funds brought forward		<u>671,407</u>	<u>255,418</u>	<u>926,825</u>	<u>771,833</u>
Total funds carried forward		<u>683,331</u>	<u>456,408</u>	<u>1,139,739</u>	<u>926,825</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 2020

	Notes	2020 £	2019 £
Current assets			
Debtors	10	89,552	212,541
Cash at bank and in hand		1,415,850	985,637
		<u>1,505,402</u>	<u>1,198,178</u>
Current liabilities			
Creditors: Amounts falling due within one year	11	(365,663)	(271,353)
		<u>1,139,739</u>	<u>926,825</u>
Net assets			
		<u>1,139,739</u>	<u>926,825</u>
Funds			
Restricted funds	12	456,408	255,418
Unrestricted funds:			
- General reserve	12	548,369	479,031
- Designated funds	12	134,962	192,376
		<u>1,139,739</u>	<u>926,825</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 _____ 24th June _____ 2021
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 2020

	Notes	2020	2019
		£	£
Cash flows from operating activities:			
Net cash provided/(used by) by operating activities	14	379,924	299,384
Change in cash in the reporting period		379,924	299,384
Cash at the beginning of the period		985,637	721,885
Change in cash due to exchange rate movements		46,243	(35,632)
Change in cash due to interest receivable		4,046	-
Cash at the end of the reporting period		<u>1,415,850</u>	<u>985,637</u>
 Analysis of cash and cash equivalents			
Cash held at bank		1,160,204	736,262
Cash equivalents – held on 12 month deposit		255,646	249,375
		<u>1,415,850</u>	<u>985,637</u>

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 2020

1. Accounting policies

(a) Basis of accounting

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

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

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

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

(b) Going concern

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

(c) Income recognition

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

International Primary Care Respiratory Group

Notes to the Financial Statements - continued

For the year ended 31 December 2020

1. Accounting policies – continued

(d) Recognition and allocation of expenditure

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

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

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

(e) Taxation

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

(f) Foreign currencies

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

(g) Funds

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

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

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

International Primary Care Respiratory Group

Notes to the Financial Statements - continued

For the year ended 31 December 2020

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 2020

3. Raising funds

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Consultancy	11,876	-	11,876	5,895	-	5,895
	<u>11,876</u>	<u>-</u>	<u>11,876</u>	<u>5,895</u>	<u>-</u>	<u>5,895</u>
	<u><u>11,876</u></u>	<u><u>-</u></u>	<u><u>11,876</u></u>	<u><u>5,895</u></u>	<u><u>-</u></u>	<u><u>5,895</u></u>

4. Charitable activities

	General £	Education £	Research £	Change £	Conferences £	Total 2020 £
Management	1,884	21,267	92,423	17,867	70,198	203,639
Website	-	-	-	-	-	-
Travel & accommodation	605	356	509	3,153	14,844	19,467
Project costs	(79,766)	27,848	48,685	37,624	19,001	53,392
Support costs (see note 5)	77,576	3,040	8,142	14,918	2,672	106,348
	<u>299</u>	<u>52,511</u>	<u>149,759</u>	<u>73,562</u>	<u>106,715</u>	<u>382,846</u>
	<u><u>299</u></u>	<u><u>52,511</u></u>	<u><u>149,759</u></u>	<u><u>73,562</u></u>	<u><u>106,715</u></u>	<u><u>382,846</u></u>

	General £	Education £	Research £	Change £	Conferences £	Total 2019 £
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>
	<u><u>10,244</u></u>	<u><u>138,291</u></u>	<u><u>100,155</u></u>	<u><u>88,913</u></u>	<u><u>176,405</u></u>	<u><u>514,008</u></u>

International Primary Care Respiratory Group

Notes to the Financial Statements - continued

For the year ended 31 December 2020

5. Support costs

	General £	Education £	Research £	Change £	Conferences £	Total 2020 £
Governance costs (see note 6)	35,486	-	-	-	-	35,486
Professional fees	-	-	-	-	-	-
Audit and accountancy	13,475	-	-	-	-	13,475
Administrative expenses	28,616	3,040	8,142	14,917	2,672	57,387
	<u>77,577</u>	<u>3,040</u>	<u>8,142</u>	<u>14,917</u>	<u>2,672</u>	<u>106,348</u>
	<u>77,577</u>	<u>3,040</u>	<u>8,142</u>	<u>14,917</u>	<u>2,672</u>	<u>106,348</u>
	General £	Education £	Research £	Change £	Conferences £	Total 2019 £
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>
	<u>5,151</u>	<u>8,488</u>	<u>27,808</u>	<u>17,812</u>	<u>20,902</u>	<u>80,161</u>

6. Governance costs

	2020 £	2019 £
Chief Executive officer	25,653	30,377
Travel and accommodation	349	1,588
President/Treasurer honoraria	-	7,500
Audit and accountancy	6,000	19,627
Legal and professional fees	13	-
Administrative expenses	3,471	3,529
	<u>35,486</u>	<u>62,621</u>
	<u>35,486</u>	<u>62,621</u>

International Primary Care Respiratory Group

Notes to the Financial Statements - continued

For the year ended 31 December 2020

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 Chief Executive Officer, the Business Manager, the Conference Director and the Project Managers are considered to be the key management personnel of the charitable company. The total amount paid to key management personnel during the year was £167,550 (2019: £148,895).

Dr Ioanna Tsiligianni, director, received honoraria totalling £1,545 (2019: £13,717) for her involvement in the Multimorbidity project in 2020 and £8,334 of professional fees for her work on various projects as allowed by the charitable company's article of association. At the year end £nil (2019: £nil) was outstanding.

Dr Noel Baxter, director, received honoraria totalling £265 (2019: £1,800) for his involvement in the series of Webinars in 2020, as well as £2,650 (2019: £nil) for work on various projects, as allowed by the charitable company's article of association. At the year end £nil (2019: £nil) was outstanding.

Professor Ee Ming Khoo, director, received honoraria totalling £650 (2019: £nil) for her involvement in the RESPIRE project, as allowed by the charitable company's article of association. At the year end £nil (2019: £nil) was outstanding.

A total of 1 (2019: 4) director was reimbursed travel and subsistence expenses totaling £412 (2019: £3,569) in connection with undertaking the company's charitable activities.

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

	2020	2019
	£	£
Auditor's remuneration		
- audit fees	6,000	5,175
- non-audit fees	1,450	4,810
	<u> </u>	<u> </u>

10. Debtors

	2020	2019
	£	£
Trade debtors	87,359	212,541
Other debtors	2,193	-
	<u> </u>	<u> </u>
	<u>89,552</u>	<u>212,541</u>

International Primary Care Respiratory Group

Notes to the Financial Statements - continued

For the year ended 31 December 2020

11. Creditors

	2020 £	2019 £
Trade creditors	14,192	15,634
Other creditors & accruals	58,735	55,681
Deferred income	292,736	200,038
	<u>365,663</u>	<u>271,353</u>

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

At 1 January 2020	200,038	32,083
2020 membership income released to income earned	(30,716)	(32,083)
2021 membership income deferred	38,364	30,716
2021 conference income	85,050	169,322
	<u>292,736</u>	<u>200,038</u>

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2020

12. Funds

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	Gain/(loss) on currency conversion £	At 31 December 2020 £
General	479,031	119,318	(137,329)	41,106	46,243	548,369
Designated funds						
Future Conferences	100,000	-	-	-	-	100,000
Conference Bursary	24,858	-	-	(24,858)	-	-
Research	7,973	-	(8,829)	856	-	-
Education	21,800	-	(6,594)	(15,206)	-	-
E-quality	2,783	-	-	(2,783)	-	-
Portuguese Legacy Project	34,962	-	-	-	-	34,962
	192,376	-	(15,423)	(41,991)	-	134,962
Total unrestricted funds	671,407	119,318	(152,752)	(885)	46,243	683,331
Restricted funds						
FRESH AIR: Horizon 2020	1,221		(141)	-	-	1,080
Personalisation in Asthma Care	17,680		(3,673)	-	-	14,007
RESPIRE	(2,074)	109,420	(74,667)	-	-	32,679
BREATHE WELL	11,733	5,845	(8,131)	-	-	9,447
Asthma Right Care	159,263	190,105	(73,045)	-	-	276,323
Improved Diagnosis	(885)		-	885	-	-
Teach the Teacher - Children with Asthma	21,931		(663)	-	-	21,268
Teach the Teacher - Adults with Asthma			(4,467)			(4,467)
Multimorbidity	33,037		(22,939)	-	-	10,098
GHRN (Synergies)	11,373	40,226	(26,630)	-	-	24,969
NIHR RECHARGE	2,139	3,522	(4,405)	-	-	1,256
COPD & Mental Health		30,503	(43)			30,460
Remote Consultations		62,453	(23,165)			39,288
Total restricted funds	255,418	442,074	(241,969)	885	-	456,408
Total funds	926,825	561,392	(394,721)	-	46,243	1,139,739

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2020

12. Funds (continued)

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

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 conference bursary exists to support attendance at our conference by speakers, partners and IPCRG committee members to enable the delivery of the IPCRG's strategic objectives.

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

Education: Education consultant.

E-Quality: our E-Quality programme supported projects in India, FYR Macedonia, Brazil and Sri Lanka.

Portuguese Legacy Project: Hosts of our 2018 world conference, GRESP, have been allocated funds by IPCRG for research and education projects in recognition of their efforts in planning, promoting and delivering the conference. IPCRG holds the funds until GRESP is ready to implement its projects.

Restricted funds

FRESH AIR Horizon 2020: IPCRG were partners in a three-year research programme funded under the Horizon 2020 Framework that ended at the end of 2018 but a small fund remains to support publications and dissemination.

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 an additional film on How We Breathe has been commissioned due for release in 2021.

NIHR-RESPIRE: This fund enables IPCRG to co-lead stakeholder engagement in a research capacity-building programme in South Asia, over five 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 surplus is due to timing differences. Research and Leadership Schools were delivered in 2020 including ongoing mentoring and support for research prize winners, leadership school graduates and the delivery of a Massive Open Online Course (MOOC) in 2021. The programme was extended by six months due to COVID-19.

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

Asthma Right Care: The IPCRG initiated and leads a social movement approach to raising awareness about the right care for people with mild asthma, starting with the over-reliance on short-acting beta₂-agonists in asthma management and is funded by AstraZeneca. Many projects are in development but delays were caused by the pandemic and will start in mid-late 2021.

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2020

12. Funds (continued)

Improved diagnosis: A project to scope out how to improve diagnosis in primary care. This is funded by Novartis.

Teach the Teacher - Children with Asthma: We ran a four-country programme of our Teach the Teacher programme focused on improving diagnosis and management of children with asthma. We had sufficient funds to roll out all tiers of the programme in Malaysia and two tiers in Spain. However, the Spanish Tier 2 meeting has been delayed due to COVID-19. We did not have funds to run tiers 2 and 3 in Singapore or the USA. Funded by an educational grant from GSK.

Teach the Teacher – Adults with Asthma. We pitched for new funding for this programme in a number of countries in 2020, which incurred costs, but no contracts were agreed. However, it is highly likely that programmes will run in 2021.

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

GHRN (Global Health Respiratory Network): IPCRG is the research coordinator and facilitator for the GHRN, which brings together 12 NIHR and Medical Research Council (MRC)-funded research programmes to identify synergies and potential collaborations. Funding was top-sliced from each programme, and is set to sustain the network until mid-2021.

NIHR-Global RECHARGE: A third 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 that was due to be run to coincide with the IPCRG world conference in Dublin in 2020 and will now be run online in 2021. The funding schedule has been reset to align with these changes.

COPD and Mental Health: This is a new resource pack including a desktop helper, case studies and other learning material in several languages. It has been delayed due to the availability of faculty in 2020. Plans are in place to deliver this in 2021.

Remote consultations: IPCRG organised several experience-led care meetings of clinicians and patients to discuss their experience of remote respiratory consultations during the pandemic. A desktop helper in English and in translation has been prepared, as well as infographics and checklists. A series of videos has been commissioned to be delivered in 2021. A position paper from the literature and the meetings will be submitted for peer review in 2021. Funded by Boehringer Ingelheim.

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2020

13. Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total funds £
Debtors	36,296	-	53,256	89,552
Cash and bank	786,955	176,953	451,942	1,415,850
Current liabilities	(322,191)	-	(43,472)	(365,663)
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets at 31 December 2020	501,060	176,953	461,726	1,139,739
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	General fund £	Designated funds £	Restricted funds £	Total funds £
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/>

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

	2020 £	2019 £
Net income for the reporting period	162,625	190,624
Adjustments for:		
Decrease in debtors	122,989	(90,761)
Increase in creditors	94,310	199,521
	<hr/>	<hr/>
Net cash flows provided/(used in) by operating activities	379,924	299,384
	<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, Chief Executive Officer, received consultancy fees totaling £102,833 (2019: £94,378) (inclusive of 20% VAT) from the charitable company during the year for her services. At the year end £7,987 (2019: £nil) was outstanding.

Nicola Connor, worked as Business Manager during the year. Fees totaling £35,003 (2019: £15,944) (inclusive of 20% VAT) were paid to Smart PA during the year. At the year end £2,995 (2019: £nil) was outstanding.

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2020

15. Related party transactions (continued)

Christine Lawson, Conference Director, received fees totaling £0 (2019: £22,950) (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 £72,417 (2019: £41,711) from the charitable company in relation to conference expenses. At the year end £3,060 (2019: £15,822) was outstanding.

16. 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: 4th Floor, 115 George Street, Edinburgh, Midlothian, EH2 4JN.

17. Non-audit services

In common with many other organisations of its size, the charitable company uses its prior year auditors, Scott-Moncrieff to provide advice on VAT and other tax matters. No services, other than audit services, were undertaken by the current year auditors, McLay, McAlister and McGibbon.

18. Post balance sheet event

The ongoing global Covid-19 pandemic continues to create worldwide uncertainty. The directors continue to monitor the situation and remain confident in the robustness of the organisation's forecasting and finances, and in the appropriateness of preparing the accounts under the going concern basis.

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2020

19. Comparative statement of financial activities for the year ended 31 December 2019

	Unrestricted funds £	Restricted funds £	Total 2019 £
Income:			
Donations and legacies	82,982	479,214	562,196
Charitable activities	148,331	-	148,331
Total	<u>231,313</u>	<u>479,214</u>	<u>710,527</u>
Expenditure on:			
Raising funds	5,895	-	5,895
Charitable activities:			
- General	10,244	-	10,244
- Education	66,863	71,428	138,291
- Research	26,854	73,301	100,155
- Change	5,104	83,809	88,913
- Conferences	176,405	-	176,405
Total	<u>291,365</u>	<u>228,538</u>	<u>519,903</u>
Net income/(expenditure)	<u>(60,052)</u>	<u>250,676</u>	<u>190,624</u>
Transfer between funds	(8,526)	8,526	-
Other recognised gains/(losses) :			
(Loss) on currency conversion	(35,632)	-	(35,632)
Net movements in funds	<u><u>(104,210)</u></u>	<u><u>259,202</u></u>	<u><u>154,992</u></u>