

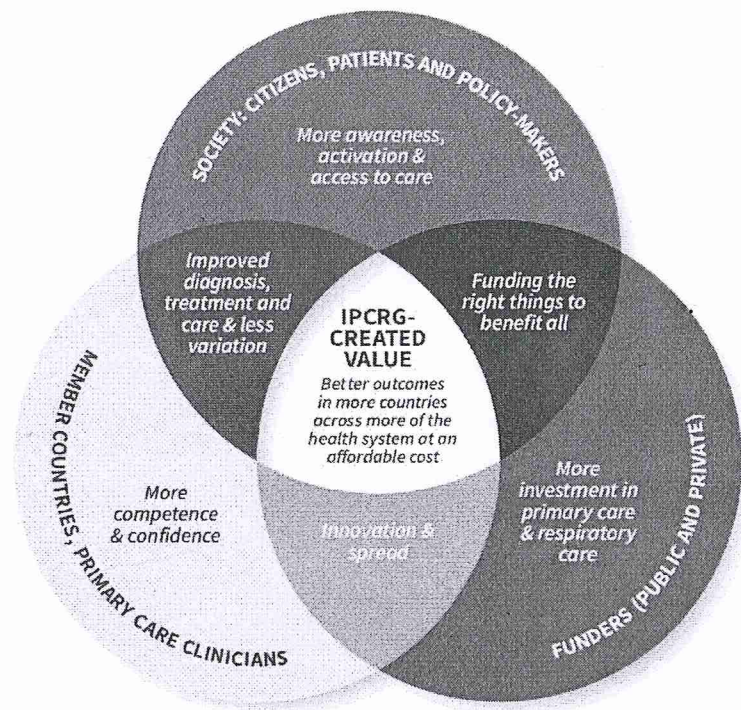
International Primary Care Respiratory Group
(a company limited by guarantee)

Directors' Report and Financial Statements

For the year ended 31 December 2021

Registered Company Number: SC256268

Registered Charity Number: SC035056



International Primary Care Respiratory Group
Directors' Report and Financial Statements
For the year ended 31 December 2021

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International Primary Care Respiratory Group

President's Report for the year ended 31 December 2021

The last calendar year, 2021, which this report describes, has seen a sustained shift 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 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

Our strategic goals remained largely unchanged:

1. Create value for our country members (37 national organisations and also individual clinicians) by:
 - a. improving their confidence and competence and;
 - 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.

Refinement and restatement of scope

However, given the enormity of the challenge to improve primary respiratory care, the Board reviewed our scope based on our strengths and opportunities to add value. It took the decision towards the end of 2021 to prioritise our efforts with countries where there is a commitment to family medicine. This includes a national strategy, the start of an infrastructure in terms of a vocational training programme, and an understanding of the family medicine holistic approach. Put another way, our focus is on horizontal systems that can work closely with individuals and families in a community to protect and manage their health, rather than on vertical respiratory systems.

2021 highlights

Response to COVID-19

- Creation of "how to" videos based on our desktop helper on remote respiratory consultations and production of a position paper (under review). Adaptation and translation by our members into 6 languages.
- Continuation of self-funded evidence-based iQ&A question and answer service focused on the COVID questions raised by our Sentinel Network.
- Research undertaken by prize-winners of an IPCRG Research school for RESPIRE on qualitative methods, with a focus on COVID-19 in Pakistan and India mentored by IPCRG faculty.

World Conference

- Successful delivery of our first online conference, shifting from the in person 10th world conference postponed from 2020 and planned in conjunction with our Irish group. This received 81 abstracts, presented as e-posters, in addition to the 154 submitted for 2020, and 707 attendees from 49 countries. Every speaker managed to get online, despite thunderstorms, power and internet outages. This has encouraged us to create a hybrid meeting for 2022; with in person speakers and delegates making the choice between in person or online.

International Primary Care Respiratory Group

President's Report for the year ended 31 December 2021

Education and change programmes

- Delivery of two online Teach the Teacher Tier 1 programmes, one for Latin America on Asthma Right Care in Spanish and Portuguese; one on pulmonary rehabilitation in low and middle income countries for Global RECHARGE. These recruited key individuals in each country who not only now have the teaching skills and content knowledge to teach cohorts of national teachers, but also have leadership qualities to support scale-up of the interventions.
- Continued growth of our social movement for Asthma Right Care to 17 countries working 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.
- Delivery of webinars with International Pharmaceutical Federation to introduce Asthma Right Care to community and hospital pharmacists.
- Initiation of COPD Right Care <https://www.ipcrg.org/projects/copd-right-care-0>
- Co-development with four multi-disciplinary teams from Brazil, Portugal, Spain and USA, two new tools in support of COPD Right Care to improve the safety and accuracy of prescribing, supported by a grant from Boehringer Ingelheim.
- Launch, moderation and review of a Massive Open Online Course with University of Edinburgh for RESPIRE on Chronic Respiratory Diseases (CRD) in Primary Care Settings <https://www.futurelearn.com/courses/chronic-respiratory-diseases-primary-care-settings>.
- Further 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 delayed due to COVID and now due for launch May 2022.
- Further roll-out through Tier 3 and 4 to the frontline of our Teach the Teacher programme to build teaching capacity to improve care for children with asthma in Malaysia and Tier 2 in Spain.

Research and research strengthening

- New e-Delphi exercise Prioritising primary care respiratory research needs: results from the 2020 International Primary Care Respiratory Group (IPCRG) global e-Delphi exercise that updates the exercise last completed in 2012 accepted for publication.
- Coordination of the Global Health Respiratory Network improving respiratory health of the world's poorest through research collaborations, including collation of an impressive set of publications and facilitating dialogue with the funder about how to optimise the success of the research partnerships
- Our Romanian prize-winners of our first Research School on qualitative research submitted a manuscript on their project on adolescents' attitudes to e-cigarettes.
- Continued research activity including publications in 8 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 and Breathe Well. These have the potential to generate data to inform national health policy using locally-generated evidence. IPCRG led stakeholder engagement and knowledge dissemination work packages.
- Final publications from our innovative FRESH AIR programme, funded by a research grant from European Union's Horizon 2020 research and innovation programme.

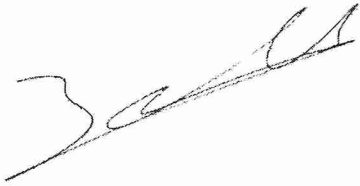
Operations

- Active Education sub-committee committed to building on the success of the education strategy 2014-2020.
- Generation of a new research strategy by our Research Leadership team
- Further exploration of free and low cost 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.
- A new policy on the triple bottom line, published in npjPCRM IPCRG is committed to lower cost, lower environmental impact and improved social impact: the triple bottom line in global primary care

International Primary Care Respiratory Group

President's Report for the year ended 31 December 2021

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
14th April 2022

** 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 2021

Main report

The directors submit their report and the audited accounts of the charitable company for the year ended 31 December 2021.

Legal and administrative information set out on pages 12 to 14 forms part of this report. The accounts comply with current statutory requirements, the Memorandum and Articles of Association and the Charities SORP (FRS 102).

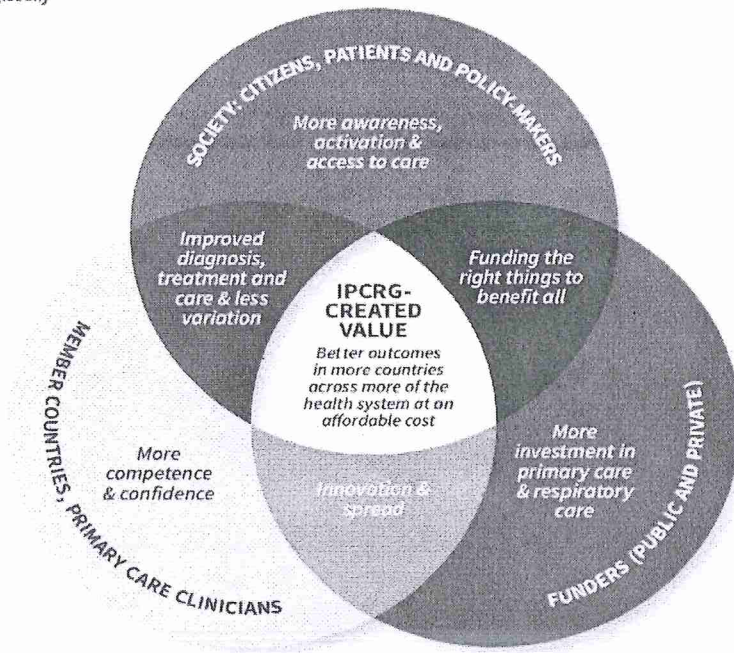
Objectives and activities

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/network 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 2021

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 network 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.

There are other ways to deliver primary care, particularly in low and middle-income countries, such as community health workers. However, given the enormity of the challenge to improve primary respiratory care, the Board reviewed IPCRG's scope based on our strengths and opportunities to add value. It took the decision towards the end of 2021 to prioritise our efforts with countries where there is a commitment to family medicine. This includes a national strategy, the start of an infrastructure in terms of vocational training programmes, and an understanding of the family medicine holistic approach. Put another way, our focus is on horizontal systems that can work closely with individuals and families in a community to protect and manage their health, rather than on vertical respiratory systems. This may involve family physicians and in some of our member countries, also nurses, pharmacists, physiotherapists and psychologists.

Therefore during 2021 IPCRG and its members have continued to build links with other professional societies with an interest in delivering primary respiratory care.

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2021

Achievements and performance 2021

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 and contributed to new national guidelines. 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 and played a key role in many vaccination strategies.

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. IPCRG contributed to a new review of COPD care in LMICs demonstrating the importance of primary care. 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 have generated data and engaged communities to inform national health policy. Our Asthma Right Care social movement has now extended to 17 countries. Our publication Prioritising primary care respiratory research needs: results from the 2020 International Primary Care Respiratory Group (IPCRG) global e-Delphi exercise was accepted for publication, laying out the practical questions that are not currently addressed by the evidence base or guidelines derived from the evidence base. Chronic cough management features as the number one problem that our network believes needs further research.

Our conference showcased work from 31 countries and attracted delegates from 49 countries, with LMIC delegates taking advantage of the lower costs of attending online.

Final publications from our innovative FRESH AIR programme, funded by a research grant from the European Union's Horizon 2020 research and innovation programme, highlight two things. Firstly, new findings about the need for localizing interventions according to the local context and secondly, the value of IPCRG as a valuable partner in knowledge exchange. IPCRG can use our platform and social media to publicise findings after the funded period when academic teams tend to limit their involvement.

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

We have addressed new learning needs for our global primary care network created by the COVID-19 pandemic. These include

- Videos demonstrating the techniques for remote respiratory consultations that we recommend in a new desktop helper and checklists
- Production of 34 self-funded evidence-based question and answers (iQ&A) in response to questions raised by our Sentinel Network
- A successful application was made to Pfizer Independent Learning and Change to extend the iQ&A from information to e-learning and to 7 countries. This is a 2022 priority.

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Directors' Report

For the year ended 31 December 2021

We ran our first online world conference, shifting from the in-person 10th world conference postponed from 2020 and planned in conjunction with our Irish group. This received 81 abstracts, presented as novel e-posters, in addition to the 154 submitted for 2020, and 707 attendees from 49 countries. Every speaker managed to get online, despite thunderstorms, power and internet outages.

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

- Delivery of two online Teach the Teacher Tier 1 programmes, one for Latin America on Asthma Right Care in Spanish and Portuguese; one on pulmonary rehabilitation in low and middle-income countries for Global RECHARGE. These recruited key individuals in each country who not only now have the teaching skills and content knowledge to teach cohorts of national teachers, but also have leadership qualities to support scale-up of the interventions.
- Continued growth of our social movement for [Asthma Right Care](#) to 17 countries working 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.
- Delivery of webinars with International Pharmaceutical Federation to introduce Asthma Right Care to community and hospital pharmacists.
- Initiation of [COPD Right Care](#)
- Co-development with four multi-disciplinary teams from Brazil, Portugal, Spain and USA, two new tools in support of COPD Right Care to improve the safety and accuracy of prescribing, supported by a grant from Boehringer Ingelheim.
- Launch, moderation and review of a [Massive Open Online Course](#) with University of Edinburgh for RESPIRE on Chronic Respiratory Diseases (CRD) in Primary Care Settings on the FutureLearn platform.
- Further 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 delayed due to COVID and now due for launch May 2022.
- Further roll-out through Tier 3 and 4 to the frontline of our Teach the Teacher programme to build teaching capacity to improve care for children with asthma in Malaysia and Tier 2 in Spain.

In terms of research and research strengthening, as well as publication of the e-Delphi prioritisation exercise, we have:

- Coordinated the [Global Health Respiratory Network](#) improving respiratory health of the world's poorest through research collaborations, including collation of an impressive set of publications and facilitating dialogue with the funder about how to optimise the success of the research partnerships.
- Mentored our Romanian prize-winners of our first Research School on qualitative research, who submitted a manuscript on their [project on adolescents' attitudes to e-cigarettes](#).
- Led stakeholder engagement and knowledge dissemination work packages for two global health research programmes that are funded by the UK National Institute for Health Research, [RESPIRE](#) and [Breathe Well](#) that have also enabled engagement of 8 of our low and middle-income member countries.

2. Create value for society

This strategic objective has been approached in three ways:

a. Improve awareness amongst citizens and patients

The free [Massive Open Online Course](#) with University of Edinburgh for RESPIRE on Chronic Respiratory Diseases (CRD) in Primary Care Settings has been accessed by 2,701 from over 20 countries. IPCRG is recycling some of the material, in particular on palliative approaches, and non-pharmacological interventions to share in multiple ways.

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2021

Our Asthma Right Care programme, supported by grants from AstraZeneca, has been engaging healthcare professionals, patients and citizens in 17 countries in conversations face to face and digitally about system-wide 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 so the problems faced have expanded to include stigma, lack of asthma diagnosis, easy access to over the counter - including herbal - remedies and poor access to evidence-based medicines and devices. These will be addressed more in 2022 as we hope COVID restrictions ease. We introduced a soft launch of our Asthma Right Care Gallery, that offers free downloadable images showing right care, with the aim of challenging the over-reliance on the wrong images by journalists and medical writers.

The COPD Right Care programme has brought together four new teams from Brazil, Portugal, Spain and the USA to address medicines over- and under-use in COPD by creating two new conversation pieces. This is funded from a grant from Boehringer Ingelheim.

The self-funded project How We Breathe (and why we get breathless), is intended to fill the gap in educational materials that clinicians and people with chronic respiratory problems can use to understand the mechanisms of breathing and therefore to understand more about how and why interventions to address breathlessness work.

A new project to review and curate audio-visual resources for people with COPD to self-manage their breathing and physical activity kicked off in the latter part of 2021, continuing through to 2022. IPCRG will launch a digital magazine that can be recommended by primary care to people with COPD that showcase the resources the Steering Group consider most accurately demonstrate evidence-based techniques and motivate helpful behaviours.

b. Influence the quality and availability of respiratory care by supporting primary care leaders

There is no value in improving awareness and access if the care offered is not good quality. Our Teach the Teacher programmes in Latin America and for RECHARGE amended their selection criteria and Tier 1 curricula to prioritise recruitment of colleagues with the potential to not only teach but also lead scale-up of the asthma and pulmonary rehabilitation programmes respectively. Going forward, IPCRG has prioritised delivery of programmes that build this capacity.

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 collaborated in several research bids to the UK National Institute of Health Research (NIHR) that were unsuccessful. However, two NIHR applications made in 2021 were put through to the final rounds and decisions are awaited. Several industry-funded programmes were halted in late stage of negotiation as budgets were affected by COVID-19.

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

At the end of 2020, IPCRG committed to a self-funded programme to explore primary care needs for spirometry education, training and licensing. Several surveys were undertaken in 2021, but the project was put on hold due to the lack of time amongst our members care to drive forward a complex programme. Meanwhile we approached multiple companies about the prospect of a new teaching and learning tool for diagnosing asthma using the metaphor of a jigsaw. By the end of 2021 two companies, Vitalograph and AstraZeneca had committed funding, and a third contract is in the final stages of approval.

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2021

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, supported by a grant from AstraZeneca, as a large-scale change programme. It applies 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 and deviation from the evidence, and to mobilise citizens, patients and primary care to seek improvement. We have identified the potential of community pharmacy to take advantage of teachable moments to reorientate care to right care and worked closely with the International Pharmaceutical Federation on a plan to transform practice.

COPD Right Care takes a similar approach to mobilisation of all stakeholders with an interest in improving COPD care. It will apply the lessons and energy from Asthma Right Care to stimulate conversations at local, national and international level, about COPD care.

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

All activity moved online in 2021. Our conference team, Eventage, rose to the challenge of running the postponed Dublin 10th World conference fully online in 2021. They sourced a new platform VMix, which provided a Green Room that offered more support to speakers than other platforms. Selected abstract presenters were all able to present. The conference was an overwhelming success in terms of our three monitored risks: finance, reputation and safeguarding. However, exhibitors do not find online options attractive, and the networking value of our conferences is not replicable online, which is an important loss for succession planning and building new research and education collaborations.

This new insight into balancing environmental, social and financial cost was published as IPCRG's new policy on the triple bottom line: published in npjPCRM IPCRG is committed to lower cost, lower environmental impact and improved social impact: the triple bottom line in global primary care.

The most challenging shift online was for Teach the Teacher. It was logistically complicated to find mutually convenient times across time zones that did not interfere with increasingly busy clinical workloads. However, both programmes – one run in Portuguese and Spanish for the first time – and the other run in English, both achieved their desired outcomes of new cohorts of taught teachers, confident and competent to develop curricula to teach national cohorts of teachers.

Three Associate Corporate Members supported us in 2021: 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 2022.

We engaged additional contractors in 2021 to assist with project management and administration. This improved the availability of management with relevant experience across the increased number of projects.

Board and its sub-committees

Janwillem Kocks led the Board during 2021, as well as being an active member of the Research Leadership Team. Michael Barron continued as Treasurer. Three other co-opted directors continued their terms: Ioanna Tsilianni, previous President, who also served on the Education Committee; Ee Ming Khoo, who was elected in May as President Elect, and Etienne Jap Tjoen San. Two other directors were also appointed: Amanda Barnard, Chair of Education Committee, and Ema Paulino, the first pharmacist director.

The Board has three sub-committees with delegated authority for specific functions: Governance and Finance, Education and Research and appointed a Scientific Programme Committee and Business and Marketing Committee to take responsibility for the delivery of world conferences, including the 2022 11th world conference in Malaga, Spain.

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2021

Plans for future periods

The directors met in November 2021 to review progress towards our vision and prioritise action for 2021-22 and agreed ten priorities:

1. Give priority in programmes to countries with a family medicine structure and/or strategy.
2. Deliver a Teach the Teacher programme once a year, ideally funded by external funding, but picked up by IPCRG if not. At a minimum to include a Tier 1 and mentoring online.
3. Run a world conference every 2 years, increasing abstract submission year on year; achieving targets for Early and Mid Career Researcher engagement through networking activity in the preceding 2 years – starting with 11th World Conference in Malaga 5-7 May 2022.
4. Run a scientific meeting every 2 years (odd year) with a research school: ideally funded by external funding, but picked up by IPCRG if not.
5. Commit to a new standard package for desktop helpers that includes videos and a position paper published in a peer reviewed journal where possible.
6. Review the IPCRG's role in npjPrimary Care Respiratory Medicine with the co-owners PCRS-UK and Springer Nature to explore the possibilities for articulating more strongly our voice, values and vision.
7. Sustain the Sentinel Network, keeping it active and spreading its scope beyond COVID-19.
8. Increase use of local languages, investing in translation, interpretation and transcription technology.
9. Aim for a substantial role in a global health respiratory research programme exploiting our strengths in stakeholder engagement and knowledge exchange.
10. Learn from our tests of implementing distributed leadership models in the Research Leadership Team and Asthma Right Care.

These are underpinned by our thinking on achieving the triple bottom line, that will become increasingly important for all organisations.

In terms of values and vision, 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 teaching and learning in person and online;
3. Integrated care systems, involving people with respiratory conditions, multi-disciplinary health and social care;
4. Generation of real life evidence from multiple settings to feed guidelines that are useful in primary care;
5. Primary care as population health educators;
6. Right incentives to practise population respiratory health: go where the people in need are;
7. Universal access to good quality vaccines, inhaled medicines and tobacco dependence treatment and training in how to use them;
8. IPCRG that can leverage major clinician-led change working locally, collaborating globally

Succession planning

Succession planning remains critical to the organisation's success and directors continue to review how to build a bigger pool of candidates for future roles in its committees and Board.

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2021

Financial review

During 2021, 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 both Dublin that was carried forward from 2020 and additional income for the online conference in 2021. The majority of sponsors permitted the rolling forward of their sponsorship. The level of the Boehringer Ingelheim subscription is reviewed and set at the AGM. Rates were set at €36,750 for pharmaceutical companies and a lower rate for device companies; a rate frozen for the last 5 years. We had three Associate Corporate Members in 2021, Boehringer Ingelheim, Novartis and Vitalograph, 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 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 loss of £45,576 (2020: £46,243 gain), the net movement in funds for the year is a net income of £371,070 (2020: £212,914). 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 2021 general funds, being the unrestricted free reserves of the charitable company, were £809,076 (2020: £653,331), meeting the requirements of the reserves policy. At 31 December 2021 restricted funds were £701,733 (2020: £456,408). These figures are higher than previous years due to the deceleration of spending in 2021 as programmes were delayed, moved online or reconfigured.

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 was reviewed in 2021 following the outcome of the online conference and predictions about the slow recovery of conferences due to the unpredictable nature of COVID-19 and growing concern about the climate crisis and the impact of air travel. It was therefore increased from £100,000 to £150,000.

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.

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2021

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

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 2021 the degree of uncertainty increased due to the COVID-19 pandemic and so some projects that were pitched in 2020 remain undecided at the end of 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 2021 five directors were co-opted to provide geographical and topical expertise; Ee Ming Khoo was elected as President Elect in May 2021 and therefore became an officer at that point.

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 2021 these sub-committees were Governance and Finance, Education, Research, and Conferences. Directors contracted with a number of individuals to provide management services to the IPCRG: Chief Executive Officer, Siân Williams to fundraise, provide strategic consultancy, manage relationships with members and partners and manage contracts; Business Manager, Nicola Connor who also provided Project Support; Conference Director, Christine Lawson; Project Manager Eloise Street; Project Manager and E-learning Consultant Katya Jouravleva; Administrative Assistant Giulia Ricciardello; Education Coordinator, Juliet McDonnell; Research Coordinator Neil Fitch; and Accountant, Alison Donaldson.

For a period during the year the Board appointed Noel Baxter on a trial basis to act jointly with Siân as Chief Executive Officer but this trial ended in January 2022 when Noel stepped down from the role owing to ill health.

Directors

The directors of the charitable company during the year ended 31 December 2021 are noted on page 15.

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2021

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 online in November 2021 which had a focus on both strategic planning and risk assessment and also governance issues including business continuity.

Ordinary members

The following 37 organisations were ordinary members in 2021 and have the power to appoint an individual as a member of the Senate and to vote at general meetings:

Australia, National Asthma Council Australia
Bangladesh, IPCRG-Bangladesh
*Brazil, GEPRAPS Brazil [new organisation]
Bulgaria, Bulgarian Primary Care Respiratory Group
Canada, Family Physician Airways Group of Canada
Chile, Grupo de Respiratorio de Atención Primaria (GRAP-Chile)
Chinese Alliance for Respiratory Diseases in Primary Care (CARDPC)
Cyprus, Cyprus Respiratory Group
*France - PrimAir
Finland, FILHA
Germany, Deutsche Forschungsgruppe Pneumologie in der Primärversorgung
Greece, Greek Primary Care Respiratory Group
India, Chest Research Foundation India
Ireland, Irish Respiratory Group
*Israel, Israel Association of Family Physicians
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, Lunger i Praksis
Pakistan, IPCRG – Pakistan

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2021

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
*Tunisia, IPCRG Tunisia
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 2021 AGM

Related parties and affiliations

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

Administrative details

Directors

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 and from May 2021 President Elect: 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: 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 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

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

Co-optee from June 2021: Ema Paulino, Portugal

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			

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2021

Statement of directors' responsibilities

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

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Provision of information to auditor

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

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

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

Signed on behalf of the Board of Directors on 14th April 2022.



Director – Michael Barron

International Primary Care Respiratory Group
Independent Auditor's Report to the Members and Trustees
For the year ended 31 December 2021

Opinion

We have audited the financial statements of International Primary Care Respiratory Group (the charitable company) for the year ended 31 December 2021 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 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions applicable for small entities, in the circumstances set out in note 17 to the financial statements, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Conclusions relating to going concern

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

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

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

Other information

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

International Primary Care Respiratory Group
Independent Auditor's Report to the Members and Trustees
For the year ended 31 December 2021

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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance

International Primary Care Respiratory Group

Independent Auditor's Report to the Members and Trustees

For the year ended 31 December 2021

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, if any, and review of minutes of meetings. These limited procedures did not identify actual or suspected non-compliance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting 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 (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: 14 April 2022

International Primary Care Respiratory Group

Statement of Financial Activities and
Income and Expenditure Account

For the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and endowments from:					
Grants and donations		-	493,578	493,578	442,074
Charitable activities		350,875	-	350,875	115,273
Total		<u>350,875</u>	<u>493,578</u>	<u>844,453</u>	<u>557,347</u>
Expenditure on:					
Raising funds	3	5,695	354	6,049	11,876
Charitable activities:					
- General	4	21,446	-	21,446	299
- Education	4	55,729	20,738	76,467	52,511
- Research	4	33,705	67,186	100,891	149,759
- Change	4	-	159,976	159,976	73,562
- Conferences	4	64,805	-	64,805	106,715
Total		<u>181,380</u>	<u>248,254</u>	<u>429,634</u>	<u>394,722</u>
Net (expenditure)/income		<u>169,495</u>	<u>245,324</u>	<u>414,819</u>	<u>162,625</u>
Transfer between funds		-	-	-	-
Other recognised (losses)/gains:					
Realised (loss)/gain on currency conversion		(45,576)	-	(45,576)	46,243
Interest receivable		1,827	-	1,827	4,046
Net movements in funds	9	<u>125,746</u>	<u>245,324</u>	<u>371,070</u>	<u>212,914</u>
Reconciliation of funds:					
Total funds brought forward		<u>683,331</u>	<u>456,408</u>	<u>1,139,739</u>	<u>926,825</u>
Total funds carried forward		<u>809,077</u>	<u>701,732</u>	<u>1,510,809</u>	<u>1,139,739</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 22 to 35 form part of these financial statements

International Primary Care Respiratory Group

Balance Sheet

As at 31 December 2021

	Notes	2021 £	2020 £
Current assets			
Debtors	10	71,535	89,552
Cash at bank and in hand		1,676,893	1,415,850
		<u>1,748,428</u>	<u>1,505,402</u>
Current liabilities			
Creditors: Amounts falling due within one year	11	(237,619)	(365,663)
		<u>1,510,809</u>	<u>1,139,739</u>
Net assets			
Funds			
Restricted funds	12	701,733	456,408
Unrestricted funds:			
- General reserve	12	624,114	548,369
- Designated funds	12	184,962	134,962
		<u>1,510,809</u>	<u>1,139,739</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
and signed on their behalf by:

14th April 2022



Director – Michael Barron

Company number: SC256268

The notes on pages 22 to 35 form part of these financial statements

International Primary Care Respiratory Group

Statement of cash flows

As at 31 December 2021

	Notes	2021 £	2020 £
Cash flows from operating activities:			
Net cash provided/(used by) by operating activities	14	304,792	379,924
Change in cash in the reporting period		304,792	379,924
Cash at the beginning of the period		1,415,850	985,637
Change in cash due to exchange rate movements		(45,576)	46,243
Change in cash due to interest receivable		1,827	4,046
Cash at the end of the reporting period		<u><u>1,676,893</u></u>	<u><u>1,415,850</u></u>
Analysis of cash and cash equivalents			
Cash held at bank		823,229	1,160,204
Cash equivalents – held on 12 month deposit		853,664	255,646
		<u><u>1,676,893</u></u>	<u><u>1,415,850</u></u>

The notes on pages 22 to 35 form part of these financial statements

International Primary Care Respiratory Group

Notes to the Financial Statements

For the year ended 31 December 2021

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 2021

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 2021

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 2021

3. Raising funds

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Consultancy	5,695	354	6,049	11,876	-	11,876
	<u>5,695</u>	<u>354</u>	<u>6,049</u>	<u>11,876</u>	<u>-</u>	<u>11,876</u>

4. Charitable activities

	General £	Education £	Research £	Change £	Conferences £	Total 2021 £
Management	30,501	34,174	79,074	50,793	78,210	272,752
Website	2,115	106	463	59	831	3,574
Travel & accommodation	359	50	-	(1,740)	(20,092)	(21,423)
Project costs	5,603	3,383	9,512	70,424	2,964	91,886
Support costs (see note 5)	(17,132)	38,754	11,842	40,440	2,892	76,796
	<u>21,446</u>	<u>76,467</u>	<u>100,891</u>	<u>159,976</u>	<u>64,805</u>	<u>423,585</u>

	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>

International Primary Care Respiratory Group

Notes to the Financial Statements - continued

For the year ended 31 December 2021

5. Support costs

	General £	Education £	Research £	Change £	Conferences £	Total 2021 £
Governance costs (see note 6)	35,982	-	-	-	-	35,982
Professional fees	7,004	1,795	200	1,150	1,273	11,422
Audit and accountancy	14,790	-	-	-	2,750	17,540
Administrative expenses	(74,908)	36,959	11,642	39,290	(1,131)	11,852
	<u>(17,132)</u>	<u>38,754</u>	<u>11,842</u>	<u>40,440</u>	<u>2,892</u>	<u>76,796</u>

	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	28,615	3,040	8,142	14,918	2,672	57,387
	<u>77,576</u>	<u>3,040</u>	<u>8,142</u>	<u>14,918</u>	<u>2,672</u>	<u>106,348</u>

6. Governance costs

	2021 £	2020 £
Chief Executive officer	26,178	25,653
Travel and accommodation	-	349
President/Treasurer honoraria	-	-
Audit and accountancy	6,000	6,000
Legal and professional fees	13	13
Administrative expenses	3,791	3,471
	<u>35,982</u>	<u>35,486</u>

International Primary Care Respiratory Group

Notes to the Financial Statements - continued

For the year ended 31 December 2021

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 £48,534 (2020: £167,550).

Dr Ioanna Tsiligianni, director, received honoraria totalling £1,100 (2020: £1,545) for her involvement in the Teach the Teacher Recharge project in 2021 and £4,013 (2020: £8,334) of professional fees for her work on the Asthma Right Care Greece project as allowed by the charitable company's article of association. At the year end £0 (2020: £0) was outstanding.

Dr Noel Baxter, director, received honoraria totalling £0 (2020: £265), for his involvement in the series of Webinars in 2020, as well as £41,067 (2020: £2,650), for work on various projects, as allowed by the charitable company's article of association. At the year end £3,743 (2020: £0) was outstanding.

Professor Ee Ming Khoo, director, received honoraria totalling £0 (2020: £650), for her involvement in the RESPIRE project, as allowed by the charitable company's article of association. At the year end £0 (2020: £0) was outstanding.

Amanda Barnard, director, received honoraria totalling £2,150 (2020: £0) for her involvement in various projects in 2021 as allowed by the charitable company's article of association. At the year end £0 (2020: £0) was outstanding.

Mr Michael Barron, director, received £203 of professional fees (2020: £0), for his involvement in registering the organisation for Spanish VAT, as allowed by the charitable company's article of association. At the year end £0 (2020: £0) was outstanding.

A total of 0 (2020: 1) directors were reimbursed travel and subsistence expenses totalling £0 (2020: £412) in connection with undertaking the company's charitable activities.

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

	2021 £	2020 £
Auditor's remuneration		
- audit fees	6,000	6,000
- non-audit fees	0	1,450
	<u>6,000</u>	<u>7,450</u>

10. Debtors

	2021 £	2020 £
Trade debtors	64,777	87,359
Other debtors	6,758	2,193
	<u>71,535</u>	<u>89,552</u>

International Primary Care Respiratory Group

Notes to the Financial Statements - continued

For the year ended 31 December 2021

11. Creditors

	2021 £	2020 £
Trade creditors	17,539	14,192
Other creditors & accruals	71,565	58,735
Deferred income	148,515	292,736
	<u>237,619</u>	<u>365,663</u>

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

At 1 January 2021	292,736	200,038
2021 membership income released to income earned	(38,364)	(30,716)
2022 membership income deferred	5,314	38,364
2021 conference income released to income earned	(254,373)	-
2022 conference income	118,202	85,050
2022 project income	25,000	-
	<u>148,515</u>	<u>292,736</u>
At 31 December 2021	<u>148,515</u>	<u>292,736</u>

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2021

12. Funds

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	Gain/(loss) on currency conversion £	At 31 December 2021 £
General	548,369	352,702	(176,914)	(54,467)	(45,576)	624,114
Designated funds						
Future Conferences	100,000	-	-	50,000	-	150,000
Portuguese Legacy Project	34,962	-	-	-	-	34,962
	134,962	-	-	50,000	-	184,962
Total unrestricted funds	683,331	352,702	(176,914)	(4,467)	(45,576)	809,076
Restricted funds						
FRESH AIR: Horizon 2020	1,080	-	(138)	-	-	942
Personalisation in Asthma Care	14,007	-	(8,103)	-	-	5,904
RESPIRE	32,679	7,164	(16,723)	-	-	23,120
BREATHE WELL	9,447	25,900	(24,387)	-	-	10,960
Asthma Right Care	276,323	145,799	(101,911)	-	-	320,211
Teach the Teacher - Children with Asthma	21,268	-	-	-	-	21,268
Teach the Teacher - Adults with Asthma	(4,467)	-	-	4,467	-	-
Multimorbidity	10,098	-	(877)	-	-	9,221
GHRN (Synergies)	24,969	4,092	(9,866)	-	-	19,195
NIHR RECHARGE	1,256	13,999	(15,194)	-	-	61
COPD & Mental Health	30,460	5,244	(3,449)	-	-	32,255
Remote Consultations	39,288	-	(9,268)	-	-	30,020
Asthma Right Care Latin America Teach the Teacher	-	90,342	(44,090)	-	-	46,252
Asthma Right Care Latin America Pharmacist Online	-	2,204	(488)	-	-	1,716
Asthma Right Care Latin America Pharmacy Research	-	11,925	(1,595)	-	-	10,330
COPD Right Care	-	115,457	(12,245)	-	-	103,212
Asthma Diagnosis Jigsaw	-	29,218	(41)	-	-	29,177
BI Physical Activity	-	42,235	(4,346)	-	-	37,889
Total restricted funds	456,408	493,579	(252,722)	4,467	-	701,733
Total funds	1,139,739	846,281	(429,635)	-	(45,576)	1,510,809

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2021

12. Funds (continued)

	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 2021

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. After a review during the year, this was increased by £50,000 to £100,000 due to the unpredictability of COVID-19 and growing concern about the climate crisis and the impact of air travel.

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 2022.

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 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 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 with a focus on pharmacy, emergency care and developing into new countries and will be ongoing into 2022.

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. Further delays have been suffered due to COVID-19.

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 for 2022 due to COVID-19.

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.

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2021

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 2022, after delays due to COVID-19.

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, with some costs to be incurred in 2022.

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 2022, after delays due to COVID-19.

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 as well as a position paper from the literature and the meetings. Funded by Boehringer Ingelheim.

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

Asthma Right Care Latin America Pharmacist Online: This was a small AstraZeneca funded project designed to update existing pharmacy materials, as well as the production of a navigation film. Work is ongoing, with completion expected in 2022.

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

COPD Right Care: Following the principles of the successful Asthma Right care movement, this concept will develop two prototype tool concepts to help start new conversations about personalizing care for people with COPD. Working in four pilot countries, these tools will then be tested and developed, with funding from Boehringer Ingelheim.

Asthma Diagnosis Jigsaw: This project has the aim to produce a visually attractive jigsaw type tool, to help clinicians and patients understand the many factors in diagnosing asthma. Whilst in its early stages, this is anticipated to be a multi-funded project, with funding already secured from AstraZeneca and Vitalograph. Work is anticipated to commence in 2022.

Physical Activity: this Boehringer Ingelheim project will provide an IPCRG-curated resource on physical activity for people with COPD

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2021

13. Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total funds £
Debtors	46,535	-	25,000	71,535
Cash and bank	765,196	184,962	726,735	1,676,893
Current liabilities	(199,278)	-	(38,341)	(237,619)
Net assets at 31 December 2021	<u>612,453</u>	<u>184,962</u>	<u>713,394</u>	<u>1,510,809</u>
	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)
Net assets at 31 December 2020	<u>501,060</u>	<u>176,953</u>	<u>461,726</u>	<u>1,139,739</u>

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

	2021 £	2020 £
Net income for the reporting period	414,819	162,625
Adjustments for:		
Decrease in debtors	18,017	122,989
(Decrease)/Increase in creditors	(128,044)	94,310
Net cash flows provided by operating activities	<u>304,792</u>	<u>379,924</u>

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 £82,178 (2020: £102,833) (inclusive of 20% VAT) from the charitable company during the year for her services. At the year end £10,021 (2020: £7,897) was outstanding.

Nicola Connor, worked as Business Manager during the year. Fees totaling £37,418 (2020: £35,003) (inclusive of 20% VAT) were paid to Smart PA during the year. At the year end £0 (2020: £2,995) was outstanding.

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2021

15. Related party transactions (continued)

Eventage Limited, a company for which Christine Lawson is Director, received £86,031 (2020: £72,417) from the charitable company in relation to conference expenses. At the year end £0 (2020: £3,060) 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

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 2021

19. Comparative statement of financial activities for the year ended 31 December 2020

	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and endowments from:			
Grants and donations	-	442,074	442,074
Charitable activities	115,273	-	115,273
Total	<u>115,273</u>	<u>442,074</u>	<u>557,347</u>
Expenditure on:			
Raising funds	11,876	-	11,876
Charitable activities:			
- General	299	-	299
- Education	23,870	28,641	52,511
- Research	9,993	139,766	149,759
- Change	-	73,562	73,562
- Conferences	106,715	-	106,715
Total	<u>152,753</u>	<u>241,969</u>	<u>394,722</u>
Net (expenditure)/income	(37,480)	200,105	162,625
Transfer between funds	(885)	885	-
Other recognised (losses)/gains:			
Realised (loss)/gain on currency conversion	46,243	-	46,243
Interest receivable	4,046	-	4,046
Net movements in funds	<u>11,924</u>	<u>200,990</u>	<u>212,914</u>
Reconciliation of funds:			
Total funds brought forward	<u>671,407</u>	<u>255,418</u>	<u>926,825</u>
Total funds carried forward	<u><u>683,331</u></u>	<u><u>456,408</u></u>	<u><u>1,139,739</u></u>

