

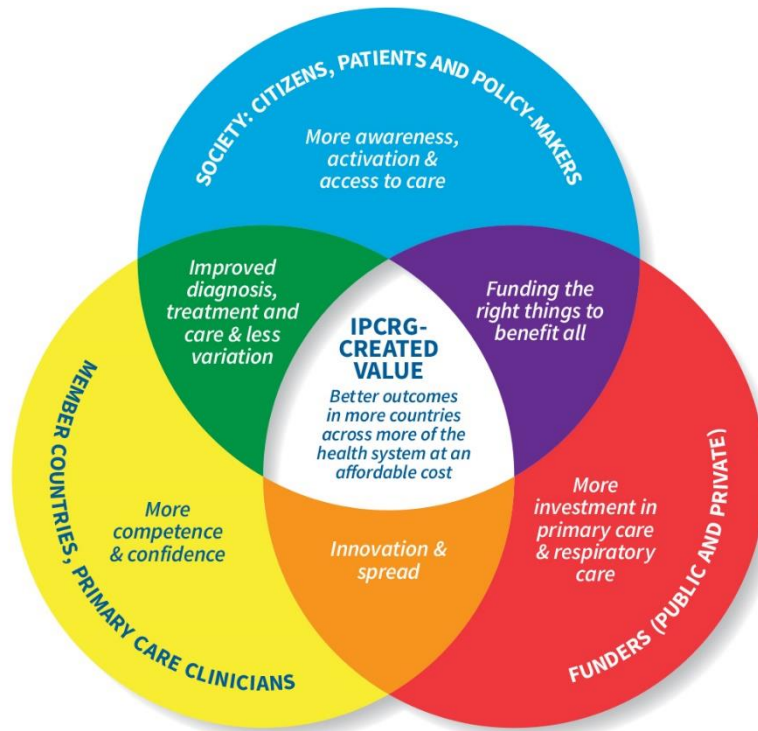
International Primary Care Respiratory Group
(a company limited by guarantee)

Directors' Report and Financial Statements

For the year ended 31 December 2022

Registered Company Number: SC256268

Registered Charity Number: SC035056



International Primary Care Respiratory Group
Directors' Report and Financial Statements
For the year ended 31 December 2022

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International Primary Care Respiratory Group

President's Report for the year ended 31 December 2022

The last calendar year, 2022, which this report describes, has seen a shift to mixed modes of operation online and in person after 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

The refinement of our focus to family medicine systems at the end of 2021 has played out with a stronger focus on advocacy, education and research in family medicine. That is, we have prioritised horizontal systems that can work closely with individuals and families in a community to protect and manage their physical and mental health including the management of symptoms and multiple morbidities over the long term. This is in comparison to vertical respiratory systems such as those set up for tuberculosis for example. At the core is the clinician and patient; supported by a proactive team; interacting with community and policy stakeholders:

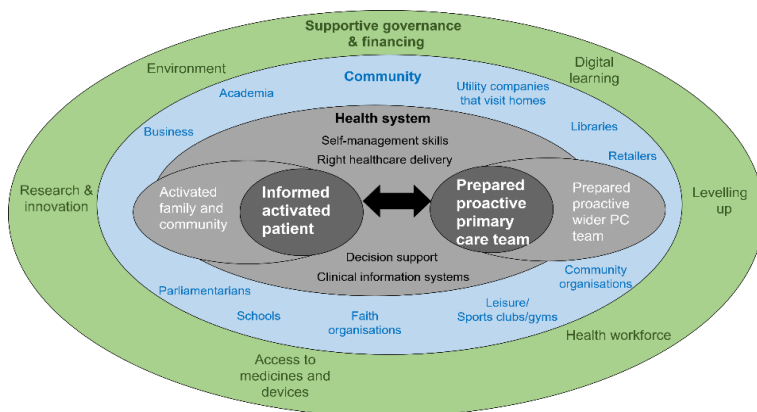


Figure 2. Expanded Chronic Care Model (adapted by S. Williams from Barr et al).

2022 Dec 9 J Health Serv Res Policy
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Footnote for page 1

* 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

President's Report for the year ended 31 December 2022

2022 highlights

World Conference

- Successful delivery of our first hybrid conference, including an in-person conference in Málaga, ably promoted and supported by our Spanish group, GRAP, and enabling active participation from our Latin American colleagues for the first time. This was also delivered in three languages in person and online, supported by our hardworking and responsive conference partner, Eventage, and creating significant learning about the delivery of conferences post COVID. This received 160 abstracts, presented as e-posters, over 450 attendees in person and over 300 attendees online representing over 30 countries.

Response to [COVID-19](#)

- Publication of a peer-reviewed publication about [remote respiratory consultations](#) to complement other resources
- Continuation of self-funded evidence-based iQ&A [question and answer service](#) focused on the COVID questions raised by our Sentinel Network with 21 new or updated answers provided in 2022.

Education and change programmes

Teach the Teacher

- [Publication](#) of the process of delivering our online Teach the Teacher Tier 1 programme on pulmonary rehabilitation in low and middle income countries for Global RECHARGE.
- Roll-out to tiers 2 and 3 in 8 Latin American countries of our Teach the Teacher programme on Asthma Right Care in Spanish and Portuguese. These have recruited key individuals who can not only teach but also lead the growth of primary respiratory care in their countries.
- Delivery of a new Teach the Teacher programme to build teaching capacity in Asthma Right Care in Spain for community pharmacists.

Asthma Right Care

- Continued growth of our social movement for [Asthma Right Care](#) to 17 countries working to disrupt comfort with system reliance on episodic care and symptom relief such as the use of short-acting beta-agonists and increase the use of evidence-based management including anti-inflammatory therapy and continuity of care, supported by funding from AstraZeneca global and a range of companies at national level.
- Joint authorship with the International Pharmaceutical Federation of a new handbook on the management of chronic respiratory disease in pharmacies, drawing on [Asthma Right Care](#).

COPD Right Care

- Co-creation by, and testing 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, now being updated in line with new international guidance.
- New educational resources on the holistic management of people with COPD including a [palliative symptom-based approach](#), and [supporting mental health](#).
- Initiation of a new self-funded project called Spirometry Simplified to develop a hybrid certified spirometry course for primary care to improve the diagnosis of chronic respiratory disease.

E-learning

- Initiation of an European Accreditation Council for Continuing Medical Education (EACCME)-accredited e-learning programme that builds on IPCRG's iQ&A programme, funded from a grant raised through a competitive bidding process provided by Pfizer Independent Learning and Change.
- Further launches, 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>.
- Launch of a self-funded film [How We Breathe](#) (and why we get breathless), a video using 3D visualisation and animation, for clinicians to use in conversation with patients which has received very positive feedback from medical, nursing and physiotherapy teachers and students in particular.

International Primary Care Respiratory Group

President's Report for the year ended 31 December 2022

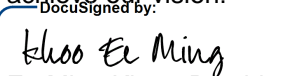
Research and research strengthening

- Launch of a self-funded research grant programme in support of our [prioritised research needs](#); offering 5 grants of £5000 in 2022 and 5 grants of £5000 in 2023.
- Approval by European Horizon to a new collaborative implementation research programme FRESHAIR4Life coordinated by Leiden University Medical Center (LUMC) on a tailored, multidisciplinary non-communicable disease prevention package targeting tobacco and air pollution exposure in adolescents aged 14-21 in five disadvantaged populations in Uganda, Romania, Kyrgyz Republic, Pakistan and Crete.
- Continued submission of papers arising from the [Breathe Well](#) UK National Institute of Health Research (NIHR) funded research group. The impact has extended beyond academic circles to influence health policy making and medical curricula in the participating countries led by IPCRG's members in Brazil, China, Georgia and North Macedonia.
- Co-leadership of Platform 2, Stakeholder engagement, for the research unit [RESPIRE 2](#), also funded by the UK National Institute for Health Research, now working in the original four countries, and another 3 South Asian countries, including IPCRG members in Malaysia, Sri Lanka, Pakistan and Bangladesh.
- 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, NIHR, about how to optimise the success of the research partnerships.

Operations

- Setting up of two international strategy teams to take an overview of all our activity in two core areas of asthma and COPD: the [Asthma Right Care Strategy Group](#), and [COPD Right Care Strategy Group](#).
- Active Education sub-committee committed to guiding the development of our first EACCME case-based accredited e-learning programme
- Leadership by the Research Leadership Team of the abstract reviewing process for our Malaga world conference and 2023 Munich Scientific Meeting, as well as the new research grants process.
- Relationship building with existing and new stakeholders including WHO Chronic Respiratory Disease team, Springer Nature, the publisher of our journal, professional umbrella organisations representing pharmacists (International Pharmaceutical Federation (FIP)), nurses (International Coalition of Respiratory Nurses (ICRN)), family physicians (WONCA World, WONCA Europe as well as WONCA Latin America (CIMF) and WONCA Africa); academic institutions such as LUMC, The University of Edinburgh, University of Birmingham. pharmaceutical and device companies.
- Audit of our distribution network with country members, highlighting areas of growth and challenge.
- Recruitment of additional team members to support our growth.
- Continued use of free and low cost online tools to enable colleagues from across the world to participate through language translation, interpretation and dubbing.
- A sustained positive financial position.
- Implementation, where possible of our 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](#)

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!

DocuSigned by:

Ee Ming Kheo, President
23rd May 2023

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2022

The directors submit their report and the audited accounts of the charitable company for the year ended 31 December 2022.

Legal and administrative information set out on pages 12 to 15 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 of the Scottish Charity Regulator, 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 2022

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

The majority of our 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 marginalising danger without medicalising normality;
- Using a collaborative approach to manage co-morbidity and coordinating complex care;
- Understanding and utilising 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 2022 IPCRG and its members have continued to build links with other professional societies with an interest in delivering primary respiratory care including umbrella organisations at international and national level representing pharmacists (International Pharmaceutical Federation (FIP)), nurses (International Coalition of Respiratory Nurses (ICRN)), family physicians (WONCA World, WONCA Europe, WONCA Latin America (CIMF) and WONCA Africa).

We also started to build relationships with other organisations leading research, advocacy and education work in their countries including SingHealth Polyclinics, Thai Royal College of GPs and Australian Lung Foundation.

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Achievements and performance 2022

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 and family medicine

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. We spoke at a number of events hosted by the World Health Organization demonstrating successes and challenges, and have applied to be the primary care member of the reformed Global Alliance against chronic Respiratory Diseases [GARD](#). At a national level, our members have contributed to policy discussions about the priority of respiratory disease and the importance of improving the quality of primary care as part of achieving Universal Health Coverage. Through [Asthma Right Care](#) and building on their profile during the COVID-19 pandemic, we have managed to raise the profile of community pharmacists as part of the primary care team that can deliver respiratory care. We have also acknowledged that in some countries primary respiratory care is also partly or exclusively delivered by respiratory-trained physicians or those without family medicine training, and we are working with them to build their profile and to address their learning needs. We worked with FIP on a [webinar programme](#) to demonstrate the role of clinicians including pharmacists in vaccination both during COVID but also for the protection of people with chronic respiratory disease.

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. We continue to [advocate for more respiratory research](#) as our experience of the burden of chronic respiratory disease and the opportunity to improve health outcomes if it is addressed are not yet mirrored in the data that is available to policy-makers. We initiated a new project to explore the value of symptom-based pathways that can integrate chronic and infectious respiratory disease, such as breathlessness, funded by AstraZeneca. We also featured chronic cough in our Malaga world conference because it features as the number one problem that our network believes needs further research. The publications list from our collaborations has grown significantly over the year; we continue to update this list quarterly: <https://www.ipcrg.org/ghrn-publications>

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

We have addressed new learning needs for our global primary care network. These include

Personal clinical learning

- Two projects initiated in 2022 to improve the quality of diagnosis of chronic respiratory disease in primary care. In some countries, GPs have not had the opportunity to diagnose – as this remains the responsibility of secondary care; in others, GPs may lack confidence or competence. We set out to address this through the asthma diagnosis jigsaw teaching and learning project, co-funded by Vitalograph, AstraZeneca and GSK, due to report in 2023, and the self-funded Spirometry Simplified project, that is designing a certified hybrid e-learning.
- Successful delivery of our first hybrid conference, including an in-person conference in Málaga, ably promoted and supported by our Spanish group, GRAP, and enabling active participation from our Latin American colleagues for the first time. This was also delivered in three languages in person and online, supported by our hardworking and responsive conference partner Eventage and creating significant learning about the delivery of conferences post COVID.
- Additional videos demonstrating the techniques for [remote respiratory consultations](#) that we recommend in our desktop helper and position paper.
- Production of 51 self-funded [evidence-based question and answers](#) (iQ&A) in response to questions raised by our [Sentinel Network](#)

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2022

- The delivery of 6 case-based e-learning modules based on our iQ&A, asthma and COPD educational resources. The first of these has now been accredited by EACCME, funded from a grant raised through a competitive bidding process provided by Pfizer Independent Learning and Change.
- Joint authorship with the International Pharmaceutical Federation of a new handbook for community pharmacists on the management of chronic respiratory disease in pharmacies, drawing on [Asthma Right Care](#).
- Further launches, moderation and review of a Massive Open Online Course with University of Edinburgh for RESPIRE on Chronic Respiratory Diseases (CRD) in Primary Care Settings that have so far attracted c. 3,000 enrolments since the initial launch in February 2021 <https://www.futurelearn.com/courses/chronic-respiratory-diseases-primary-care-settings>.
- Launch of a self-funded film [How We Breathe](#) (and why we get breathless), a video using 3D visualisation and animation, for clinicians to use in conversation with patients which has received very positive feedback from medical, nursing and physiotherapy teachers and students in particular. Since the launch in August 2022 until December we had over 1,800 views on You-Tube and over 295k views on Facebook of at least 3 seconds.

Teaching capacity

We aim to give primary care colleagues opportunities to develop their teaching skills so that they can support the growth of good quality primary respiratory care. Our flagship Teach the Teacher programme is our prime delivery vehicle, including a foundational level of situational analysis, stakeholder engagement and teacher recruitment; followed by a Tier 1 international master teacher programme, a Tier 2 national master teacher programme and then a Tier 3 national programme rolling out to the frontline. Key achievements include:

- [Publication](#) of the process of delivering our online Teach the Teacher Tier 1 programme on pulmonary rehabilitation in low and middle income countries for Global RECHARGE funded by NIHR.
- Roll-out to tiers 2 and 3 in 8 Latin American countries of our Teach the Teacher programme on Asthma Right Care in Spanish and Portuguese. These have recruited key individuals who can not only teach but also lead the growth of primary respiratory care in their countries funded by AstraZeneca Latin America.
- Delivery of a new Teach the Teacher programme to build teaching capacity in Asthma Right Care in Spain for community pharmacists, funded by AstraZeneca.
- We negotiated a new contract with GSK for the continuation of Tier 2 and 3 Teach the Teacher programme in Mexico and Brazil to commence in 2023.

Personal research opportunities

- The world conference received 160 abstracts, presented as e-posters, over 450 attendees in person and over 300 attendees online representing over 30 countries.
- Our research strategy emphasises the importance of developing role models in primary care respiratory research and therefore we've expanded our interview programme, asking early career researchers how engagement with IPCRG has furthered their career: <https://www.ipcrg.org/boosting-research-careers>
- We created a new format session at our world conference, the conversation café, drawing on the evidence that they help connect people, improve interpersonal relationships, break down organisational silos, and improve trust and engagement, as well as enable knowledge sharing.
- We were able to involve our member in Sri Lanka in RESPIRE 2; and our members in Romania, Kyrgyz Republic, Uganda, and Crete in FRESHAIR4Life, creating new personal research opportunities.
- We launched a self-funded research grant programme in support of our [prioritised research needs](#); offering 5 grants of £5000 in 2022 and 5 grants of £5000 in 2023.

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2. Create value for society

This strategic objective has been approached in three ways:

a. Improve awareness amongst citizens and patients

- We launched our self-funded animated 3D film [How We Breathe](#) which can be accessed free by the public directly or following signposting by their clinical team on YouTube as a whole story or in sections. The transcript was made available in six languages. Our goal is to improve breathing literacy.
- In tandem with this, we published a new digital magazine for people with COPD, to support their self management of their breathing and their levels of physical activity. Our goal was to create resources that primary care can share with the patients they support. This was funded through an educational grant from Boehringer Ingelheim.
- Our Asthma and COPD Right Care resources have been co-created and tested with people with asthma and COPD at international and national level to enable conversations with proactive primary care and informed and activated patients.
- We gained approval from European Horizon for a new collaborative implementation research programme FRESHAIR4Life coordinated by Leiden University Medical Center (LUMC) on a tailored, multidisciplinary non-communicable disease prevention package targeting tobacco and air pollution exposure in adolescents aged 14-21 in five disadvantaged populations in Uganda, Romania, Kyrgyz Republic, Pakistan and Crete. Working in partnership with 12 other partners including NCD Child. This will enable us in 2023-2026 to develop new advocacy and educational materials to inform and protect adolescents.

b. Influence the quality and availability of respiratory care

Our Right Care programmes set out to help primary care teams appreciate what good quality care looks like, how to best use scarce resources by reducing overuse of ineffective interventions and increase use of effective interventions and also address misuse, for example inhaled corticosteroids are the mainstay of treatment for asthma but are overused in COPD and can potentially be harmful. This highlights the central importance of accurate diagnosis in delivering good quality care and the value of the two diagnosis projects initiated in 2022.

Asthma Right Care

- The Asthma Right Care Strategy Group defined [eight person-centred statements](#) about what people with asthma deserve. These have guided the curation of resources to support primary care deliver these.
- The year 2022 saw continued growth of our social movement for [Asthma Right Care](#) to 17 countries working to disrupt comfort with system reliance on episodic care and symptom relief such as the use of short-acting beta-agonists and increase the use of evidence-based management including anti-inflammatory therapy and continuity of care, supported by funding from AstraZeneca global and a range of companies at national level. The range of resources has significantly increased including translations of the Asthma Slide Rule and Question + Challenge Cards, an Implementation Course, explaining to new countries how to get started with Asthma Right Care (attended by 36 people from 8 countries), translations and publications on the Reliever Reliance Test, plus roll out of Tiers 2 and 3 of the Teach the Teacher course in Latin America.

COPD Right Care

The COPD Right Care Strategy Group has taken oversight of all the IPCRG's COPD teaching and learning about COPD. During 2022 this has included:

- Co-creation by, and testing 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, now being updated in line with new international guidance.
- New educational resources on the holistic management of people with COPD including a [palliative symptom-based approach](#), and [supporting mental health](#).
- The setting up of the multi-national multi-disciplinary Spirometry Simplified working group.

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

Respiratory care and research about respiratory risk factors, prevention and care typically receive less funding than other non-communicable diseases. Therefore, 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 in 2022, of which RESPIRE 2, and FRESHAIR4Life were approved. Work on RESPIRE 2 followed on directly from RESPIRE. Other programmes were not funded or are still waiting decisions. Negotiations with industry for funding for our scientific meeting in 2023 and education programmes has had mixed success, with some decisions being postponed for regulatory and financial reasons. We have also worked with GARD and WONCA to promote the need for improved access to WHO Essential Medicines including inhaled and tobacco dependence treatment medicines.

We reviewed the IPCRG's role innpjPrimary 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. This has led to negotiation about a new publishing agreement. Decisions will be made in 2023.

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

The Asthma Diagnosis Jigsaw project was co-funded by Vitalograph, AstraZeneca and GSK and enabled a multi-national workshop in May, and the establishment of a writing group. Outputs that will be ready in 2023 include a new desktop helper, a teaching and learning pack, two papers for submission to peer reviewed journals and, depending on uptake of our e-learning programmes on Moodle, an e-learning module.

The Spirometry Simplified working group has now identified its aims and objectives and is finalising the curriculum and modes of delivery that will be piloted in 2023. At that point a business model to sustain the project will be prepared.

b. Reduce unwarranted variation in treatment and care

The work on Asthma Right Care has identified the problem not only of over-reliance on short-acting beta agonists but also on oral steroids as long term treatment, and the underuse of inhaled corticosteroids. A research proposal was developed in 2022 that will be delivered in 2023. Meanwhile the work on COPD Right Care has identified the problem of overuse of inhaled steroids in COPD and a number of tools have been tested but not yet finalised to engage primary care on this topic.

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

2022 saw the return to a hybrid way of working – mainly online with some in person contact. This was exemplified by the world conference. The effort and cost involved of running an engaging programme online and in person in three languages cannot be underestimated. It is likely that we will return to simpler options in 2024 for the next world conference. Thanks go to Eventage for taking on the implementation challenge.

Eventage decided to step down from being our PCO, and therefore we ran an option appraisal for a new PCO, and ultimately appointed Erasmus as our new PCO, starting with delivery of Munich 2023.

We recognise that some people will wish to travel less and this needs to be balanced against the need to (re)build relationships which is sometimes done better face to face. Where possible, trips have tried to combine a number of activities to make the carbon cost worthwhile as we try to [balance environmental, social and financial costs](#).

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The move to e-learning is seen as a positive by many funders, but there are doubts about completion rates and impact on behaviour. Therefore, we have invested in case-based design to try to improve this. We have also fundraised for further Teach the Teacher programmes that can have a mix of online and in person delivery as it is clear that the long term sustainability of behaviour change programmes requires some in person discussion, observation and teaching.

Three Associate Corporate Members supported us in 2022: Boehringer Ingelheim, Novartis and Vitalograph, which enabled us to maintain and spread our network. No new country members joined in 2022.

We engaged additional contractors in 2022 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 until May 2022 and remains a Board member, as well as being an active member of the Research Leadership Team. Ee Ming Khoo became president from May 2022. Michael Barron continued as Treasurer. Ioanna Tsiligianni stepped down from the Board in May 2022 but continues to serve on the Education Committee. In addition to Janwillem Kocks, Etienne Jap Tjoen San, Amanda Barnard, Chair of Education Committee, and Ema Paulino, the first pharmacist director continued their co-opted terms. Dermot Ryan (GP) and Cláudia Vicente (GP) were appointed.

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.

Plans for future periods

The directors met in November 2022 to review progress towards our vision and prioritise action for 2022-23 and upheld and adapted these ten priorities:

1. Give priority to programmes in 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. Following an option appraisal Athens 9-11 May 2024 was approved.
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 – this will include Munich 2023, organised by Erasmus, our new PCO as a way of testing how best to work with them.
5. Deliver a new standard package for desktop helpers that includes videos and a position paper published in a peer reviewed journal where possible.
6. Conclude a new agreement for npjPrimary Care Respiratory Medicine with the co-owners PCRS-UK and Springer Nature that will enable us to more strongly articulate our voice, values and vision.
7. Sustain the Sentinel Network and iQ&A programme, keeping it active and spreading its scope beyond COVID-19; overseen by the Education committee to ensure it focuses on rapid and discrete topics of interest.
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.

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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:

We call for governments and health care payors to:

1. Invest in primary care so that it can provide a timely, accurate and objective (e.g. using spirometry) diagnosis of chronic respiratory diseases such as COPD and asthma; tobacco dependence and exposure to indoor air pollution
2. Invest in primary care to treat chronic respiratory disease, tobacco dependence and exposure to indoor air pollution applying "right care" principles that include understanding what's right for the individual patient in their local context and removing administrative barriers (eg Enable right to prescribe respiratory treatments in primary care).
3. Prioritise practical respiratory peer-led training and education for primary care by primary care
4. Support the development of integrated care systems for respiratory health, involving patients, their families, multi-disciplinary health and social care and secondary care
5. Fund the generation of real-life evidence to feed respiratory guidelines that are useful in primary care, e.g. implementation research
6. Endorse primary care as population health educators e.g. about physical activity, nutrition, substance use and how to breathe well
7. Negotiate and fund the right incentives for primary care to practise population respiratory health: to go where the people in need are
8. Fund universal access to good quality affordable and effective vaccinations, inhaled medicines and tobacco dependence treatment and training in how to use them
9. Endorse primary care societies that can leverage major clinician-led change working locally, collaborating globally

Succession planning

Succession planning remains critical to the organisation's success and directors regularly discuss how to build a bigger pool of candidates for future roles in its committees, Board and senior leadership team.

Financial review

During 2022, 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, conference delegate and sponsorship income for the Malaga world conference and subscriptions from Associate Corporate Members. 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; a rate frozen for the last 5 years. We had three Associate Corporate Members in 2022, 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 two UK National Institute for Health Research (NIHR)-funded institutes. Due to a lack of new NIHR-funded respiratory research projects, no new funding has been committed to Global Health Respiratory Network, which is coordinated by the IPCRG, therefore expenditure has been slowed to extend the time the support can be offered.

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 £53,216 (2021: £45,576 loss), the net movement in funds for the year is a net income of £23,898 (2021: 371,070). The movement is described in the detailed profit and loss figures.

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2022

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 2022 general funds, being the unrestricted free reserves of the charitable company, were £867,284 (2021: £809,076), meeting the requirements of the reserves policy. At 31 December 2022 restricted funds were £667,423 (2021: £701,733). Expenditure is projected to accelerate in 2023.

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

Risk management

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

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

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 2022 the degree of uncertainty increased due to the COVID-19 pandemic and so some projects that were pitched in 2021 remained undecided or awaiting contract at the end of 2022.

Structure, governance and management

Nature of governing document

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

Organisational structure

A Board of Directors administers the charity. This comprised:

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

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2022

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 2022 five directors were co-opted to provide geographical and topical expertise; Ee Ming Khoo was elected as President in May 2022.

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 2022 these sub-committees were Governance and Finance, Education, Research, and Conferences. Directors contracted with a number of individuals to provide management services to the IPCRG: Chief Executive Officer, Siân Williams to fundraise, provide strategic consultancy, build and manage relationships with stakeholders and ensure the delivery of projects; Business Manager, Nicola Connor; Conference Director, Christine Lawson; Project Managers Sue Tokley and Russell Emeny; Medical Writer Tracey Lonergan; Project Manager and E-learning Consultant Katya Jouravleva; Project Support Joe Casson; Administrative Assistant Giulia Ricciardello; Education Coordinator, Luis Carvalho; Research Coordinator Neil Fitch; Social Media and E-learning Support Hugo Rojas; 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.

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

Directors

The directors of the charitable company during the year ended 31 December 2022 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 online in November 2022 which had a focus on both strategic planning and risk assessment and also governance issues including business continuity.

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2022

Ordinary members

The following 37 organisations were ordinary members in 2022 (no changes from 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
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
Portugal, Portuguese Association of Family Physicians - respiratory group (GRESP)
Republic of North Macedonia, Association of Family Medicine Specialists - Respiratory Group
Romania, RespiRo
Singapore, COPD Association Singapore
Slovenia, Slovenia Primary Care Respiratory Group
Spain, Grupo de Respiratorio de Atención Primaria (GRAP)
Sri Lanka, Primary Care Respiratory Group, Sri Lanka
Sweden, Swedish Respiratory Group in Primary Care
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)

Related parties and affiliations

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

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2022

Administrative details

Directors

President from July 2020 to May 2022: Professor Janwillem Kocks, General Practitioner, Professor of Inhalation Medicine, OPRI, Director GPRI.

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

Treasurer from June 2018: Mr Michael Barron

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 until May 2022: 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, Community Pharmacist, Portugal, member of the Executive Committee at the International Pharmaceutical Federation (FIP), President, National Pharmacy Association, President, Pharmaceutical Care Network Europe

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

Co-optee from September 2022: Cláudia Vicente, MD, Family Medicine in Portugal, GRESP Coordinator and ERS Group secretary

Secretary: Mr Michael Barron

| | | | | |
|-----------------------------------|---|---|---|---|
| Registered Company Number: | Registered Office | Auditor | Bankers | Solicitors |
| SC256268 | 4th Floor 115 George St Edinburgh Midlothian | McLay McAlister and McGibbon LLP 145 St Vincent St Glasgow G2 5JF | Bank of Scotland plc Princes House 50 West Campbell St Glasgow G2 6PZ | 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:

International Primary Care Respiratory Group

Directors' Report

For the year ended 31 December 2022

- 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 23rd May 2023.

DocuSigned by:

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Director – Michael Barron

International Primary Care Respiratory Group
Independent Auditor's Report to the Members and Trustees
For the year ended 31 December 2022

Opinion

We have audited the financial statements of International Primary Care Respiratory Group (the charitable company) for the year ended 31 December 2022 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 2022 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 2022

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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime 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 with ISAs(UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

International Primary Care Respiratory Group
Independent Auditor's Report to the Members and Trustees
For the year ended 31 December 2022

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:

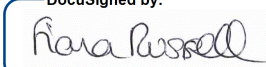
- The nature of the charitable company and its control environment;
- Results of our own enquiries of the Directors about their own identification and assessments of the risks and irregularities;
- Any matters we identified having reviewed the charitable company's internal controls established to mitigate 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.

DocuSigned by:

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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: 23rd May 2023

International Primary Care Respiratory Group

Statement of Financial Activities and Income and Expenditure Account

For the year ended 31 December 2022

| | Notes | Unrestricted funds £ | Restricted funds £ | Total 2022 £ | Total 2021 £ |
|---|-------|----------------------------|--------------------------|-------------------------|-------------------------|
| Income and endowments from: | | | | | |
| Grants and donations | | - | 421,486 | 421,486 | 493,578 |
| Charitable activities | | 375,009 | - | 375,009 | 350,875 |
| Total | | <u>375,009</u> | <u>421,486</u> | <u>796,495</u> | <u>844,453</u> |
| Expenditure on: | | | | | |
| Raising funds | 3 | 3,939 | - | 3,939 | 6,049 |
| Charitable activities: | | | | | |
| - General | 4 | 54,165 | - | 54,165 | 21,446 |
| - Education | 4 | 43,766 | 101,481 | 145,247 | 76,467 |
| - Research | 4 | 13,319 | 82,161 | 95,480 | 100,891 |
| - Change | 4 | - | 272,835 | 272,835 | 159,976 |
| - Conferences | 4 | 257,462 | - | 257,462 | 64,805 |
| Total | | <u>372,651</u> | <u>456,477</u> | <u>829,128</u> | <u>429,634</u> |
| Net (expenditure)/income | | 2,358 | (34,991) | (32,633) | 414,819 |
| Transfer between funds | | (682) | 682 | - | - |
| Other recognised (losses)/gains: | | | | | |
| Realised (loss)/gain on currency conversion | | 53,216 | - | 53,216 | (45,576) |
| Interest receivable | | 3,315 | - | 3,315 | 1,827 |
| Net movements in funds | 9 | <u>58,207</u> | <u>(34,309)</u> | <u>23,898</u> | <u>371,070</u> |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | <u>809,077</u> | <u>701,732</u> | <u>1,510,809</u> | <u>1,139,739</u> |
| Total funds carried forward | | <u><u>867,284</u></u> | <u><u>667,423</u></u> | <u><u>1,534,707</u></u> | <u><u>1,510,809</u></u> |

All of the results relate to continuing activities.

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

The notes on pages 23 to 35 form part of these financial statements

International Primary Care Respiratory Group

Balance Sheet

As at 31 December 2022

| | Notes | 2022 £ | 2021 £ |
|---|-------|-------------------------|-------------------------|
| Current assets | | | |
| Debtors | 10 | 48,028 | 71,535 |
| Cash at bank and in hand | | 1,555,834 | 1,676,893 |
| | | <u>1,603,862</u> | <u>1,748,428</u> |
| Current liabilities | | | |
| Creditors: Amounts falling due within one year | 11 | (69,155) | (237,619) |
| | | <u>1,534,707</u> | <u>1,510,809</u> |
| Net assets | | | |
| | | <u><u>1,534,707</u></u> | <u><u>1,510,809</u></u> |
| Funds | | | |
| Restricted funds | 12 | 667,423 | 701,733 |
| Unrestricted funds: | | | |
| - General reserve | 12 | 717,284 | 624,114 |
| - Designated funds | 12 | 150,000 | 184,962 |
| | | <u>1,534,707</u> | <u>1,510,809</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:

23rd May 2023

DocuSigned by:

Michael Barron

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Director – Michael Barron

Company number: SC256268

The notes on pages 23 to 35 form part of these financial statements

International Primary Care Respiratory Group

Statement of cash flows

As at 31 December 2022

| | Notes | 2022 £ | 2021 £ |
|--|--------------|-------------------------|-------------------------|
| Cash flows from operating activities: | | | |
| Net cash provided/(used by) by operating activities | 14 | (177,590) | 304,792 |
| Change in cash in the reporting period | | (177,590) | 304,792 |
| Cash at the beginning of the period | | 1,676,893 | 1,415,850 |
| Change in cash due to exchange rate movements | | 53,216 | (45,576) |
| Change in cash due to interest receivable | | 3,315 | 1,827 |
| Cash at the end of the reporting period | | <u>1,555,834</u> | <u>1,676,893</u> |
| Analysis of cash and cash equivalents | | | |
| Cash held at bank | | 701,029 | 823,229 |
| Cash equivalents – held on 12 month deposit | | 854,805 | 853,664 |
| | | <u>1,555,834</u> | <u>1,676,893</u> |

The notes on pages 23 to 35 form part of these financial statements

International Primary Care Respiratory Group

Notes to the Financial Statements

For the year ended 31 December 2022

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 2022****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 2022****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 2022

3. Raising funds

| | Unrestricted funds £ | Restricted funds £ | Total 2022 £ | Unrestricted funds £ | Restricted funds £ | Total 2021 £ |
|-------------|-------------------------------------|-----------------------------------|-----------------------------|-------------------------------------|-----------------------------------|-----------------------------|
| Consultancy | 3,939 | - | 3,939 | 5,695 | 354 | 6,049 |
| | <u>3,939</u> | <u>-</u> | <u>3,939</u> | <u>5,695</u> | <u>354</u> | <u>6,049</u> |
| | <u><u>3,939</u></u> | <u><u>-</u></u> | <u><u>3,939</u></u> | <u><u>5,695</u></u> | <u><u>354</u></u> | <u><u>6,049</u></u> |

4. Charitable activities

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

| | 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> |
| | <u><u>21,446</u></u> | <u><u>76,467</u></u> | <u><u>100,891</u></u> | <u><u>159,976</u></u> | <u><u>64,805</u></u> | <u><u>423,585</u></u> |

International Primary Care Respiratory Group

Notes to the Financial Statements - continued

For the year ended 31 December 2022

5. Support costs

| | General £ | Education £ | Research £ | Change £ | Conferences £ | Total 2022 £ |
|-------------------------------|----------------------|------------------------|-----------------------|---------------------|--------------------------|-----------------------------|
| Governance costs (see note 6) | 35,319 | - | - | - | - | 35,319 |
| Professional fees | 5,750 | 1,425 | 230 | 250 | 60,852 | 68,507 |
| Audit and accountancy | 13,192 | - | - | - | 3,122 | 16,314 |
| Administrative expenses | (34,214) | 37,125 | (4,911) | 27,908 | 79,762 | 105,670 |
| | <u>20,047</u> | <u>38,550</u> | <u>(4,681)</u> | <u>28,158</u> | <u>143,736</u> | <u>225,810</u> |
| | 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> |

6. Governance costs

| | 2022 £ | 2021 £ |
|-------------------------------|-------------------|-------------------|
| Chief Executive officer | 24,619 | 26,178 |
| Travel and accommodation | - | - |
| President/Treasurer honoraria | - | - |
| Audit and accountancy | 6,000 | 6,000 |
| Legal and professional fees | - | 13 |
| Administrative expenses | 4,700 | 3,791 |
| | <u>35,319</u> | <u>35,982</u> |

International Primary Care Respiratory Group

Notes to the Financial Statements - continued

For the year ended 31 December 2022

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 £263,939 (2021: £213,093), with amounts paid to directors shown below and amounts to remaining key personnel detailed in note 15.

Dr Ioanna Tsiligianni, director, received honoraria totalling £0 (2021: £1,100 for her involvement in the Teach the Teacher Recharge project) and £649 (2021: £4,013) of professional fees for her work on various projects, including Integrity and COPD & Mental Health, as allowed by the charitable company's article of association. At the year end £0 (2021: £0) was outstanding.

Professor Ee Ming Khoo, director, received honoraria totalling £8,500 (2021: £0), as a result of her position held as president in the year as allowed by the charitable company's article of association). At the year end £0 (2021: £0) was outstanding.

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

Mr Michael Barron, director, received £0 of professional fees (2021: £203, 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 (2021: £0) was outstanding.

A total of 5 (2021: 0) directors were reimbursed travel and subsistence expenses totaling £2,275 (2021: £0) in connection with undertaking the company's charitable activities.

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

| | 2022 | 2021 |
|------------------------|--------------|--------------|
| | £ | £ |
| Auditor's remuneration | | |
| - audit fees | 6,000 | 6,000 |
| - non-audit fees | 0 | 0 |
| | <u>6,000</u> | <u>6,000</u> |

10. Debtors

| | 2022 | 2021 |
|---------------|---------------|---------------|
| | £ | £ |
| Trade debtors | 48,028 | 64,777 |
| Other debtors | 0 | 6,758 |
| | <u>48,028</u> | <u>71,535</u> |

International Primary Care Respiratory Group

Notes to the Financial Statements - continued

For the year ended 31 December 2022

11. Creditors

| | 2022 | 2021 |
|----------------------------|---------------|----------------|
| | £ | £ |
| Trade creditors | 659 | 17,539 |
| Other creditors & accruals | 43,501 | 71,565 |
| Deferred income | 24,995 | 148,515 |
| | <hr/> | <hr/> |
| | 69,155 | 237,619 |
| | <hr/> <hr/> | <hr/> <hr/> |

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

| | | |
|--|---------------|----------------|
| At 1 January 2022 | 148,515 | 292,736 |
| 2022 membership income released to income earned | (5,314) | (38,364) |
| 2023 membership income deferred | 0 | 5,314 |
| 2022 conference income released to income earned | (118,202) | (254,373) |
| 2023 conference income | 24,996 | 118,202 |
| 2022 project income released to income earned | (25,000) | 25,000 |
| | <hr/> | <hr/> |
| At 31 December 2022 | 24,995 | 148,515 |
| | <hr/> <hr/> | <hr/> <hr/> |

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2022

12. Funds

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

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2022

12. Funds (continued)

| | 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 | - | 90,342 | (44,090) | - | - | 46,252 |
| Teach the Teacher 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 2022****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.

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.

NIHR-RESPIRE 2: This fund enables IPCRG to co-lead stakeholder engagement in a research capacity-building programme in 7 South Asian countries, over four years from summer 2022 funded by National Institute for Health Research (NIHR), using UK aid from the UK Government to support global health research, to the University of Edinburgh, which leads the programme. In addition it is expected to deliver an advocacy masterclass in 2023-4 and a final round of the Massive Open Online Course (MOOC) developed for the original RESPIRE programme.

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

Asthma Right Care: The IPCRG initiated and leads a social movement approach to raising awareness about the right care for people with mild - moderate asthma, starting with the over-reliance on short-acting beta₂-agonists in asthma management and is funded by AstraZeneca. Many projects are in development with a focus on developing into new countries and extending to pharmacy and emergency care and will be ongoing into 2023 with two IPCRG funding streams – seed funding and accelerator funding.

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.

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 10 NIHR and Medical Research Council (MRC)-funded research programmes and their partners to identify synergies and potential collaborations. Funding was top-sliced from each programme, and is set to sustain the network until 2023, after delays due to COVID-19.

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

Remote consultations: IPCRG organised several experience-led care meetings of clinicians and patients to discuss their experience of remote respiratory consultations during the pandemic. A desktop helper in English and in translation 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 focussed on Asthma Right Care, as a result of historical successes into the Latin America region, with work on the Tier 1 roll-out now complete and Tiers 2 and 3 being rolled out. Funded by Astra Zeneca.

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2022

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

COPD Right Care: Following the principles of the successful Asthma Right Care movement, this concept is developing two prototype tools to start new conversations about personalising care for people with COPD. These tools are being tested in four pilot countries, before wider spread. The COPD Magazine edition 1 also comes under COPD Right Care, published in various languages. Initial funding from Boehringer Ingelheim. Editions two and three are under development with funding from Astra Zeneca.

Asthma Diagnosis Jigsaw: This project aims to produce simple tools to help clinicians and patients understand the many factors in diagnosing asthma. A desktop helper and teaching toolkit are in development. Multi funded.

Breathlessness: Funding was secured from Astra Zeneca to kick start this project, including key stakeholder mapping and organisation of an initial meeting to suggest further action at the 2023 Scientific Meeting in Munich. Further funding to be sought to plan and implement recommended action in 2023 and beyond.

IQ&A: An educational grant from Pfizer Independent Learning and Change was secured in 2022 to support IPCRG's Sentinel Network, IQ&A Questions and Answer and to develop a 6-module e-learning package on Primary care education on COVID-19 and respiratory disease, including translations. Work continues into 2023 on this project.

13. Analysis of net assets between funds

| | General fund £ | Designated funds £ | Restricted funds £ | Total funds £ |
|--------------------------------|----------------------|--------------------------|--------------------------|---------------------|
| Debtors | - | - | 48,028 | 48,028 |
| Cash and bank | 740,255 | 184,962 | 630,617 | 1,555,834 |
| Current liabilities | (57,933) | - | (11,222) | (69,155) |
| | <u>682,322</u> | <u>184,962</u> | <u>667,423</u> | <u>1,534,707</u> |
| Net assets at 31 December 2022 | <u>682,322</u> | <u>184,962</u> | <u>667,423</u> | <u>1,534,707</u> |
| | £ | £ | £ | £ |
| 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) |
| | <u>612,453</u> | <u>184,962</u> | <u>713,394</u> | <u>1,510,809</u> |
| Net assets at 31 December 2021 | <u>612,453</u> | <u>184,962</u> | <u>713,394</u> | <u>1,510,809</u> |

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

| | 2022 £ | 2021 £ |
|--|------------------|----------------|
| Net income for the reporting period | (32,633) | 414,819 |
| Adjustments for: | | |
| Decrease in debtors | 23,507 | 18,017 |
| (Decrease) in creditors | (168,464) | (128,044) |
| Net cash flows provided by operating activities | <u>(177,590)</u> | <u>304,792</u> |

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2022

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 £106,820 (2021: £82,178) (inclusive of 20% VAT) from the charitable company during the year for her services. At the year end £8,507 (2021: £10,021) was outstanding.

Nicola Connor, worked as Business Manager during the year. Fees totaling £49,764 (2021: £37,418) (inclusive of 20% VAT) were paid to NJ Connor Ltd, a company for which Nicola Connor is Director, during the year. At the year end £0 (2021: £0) was outstanding.

Eventage Limited, a company for which Christine Lawson is Director, received £95,931 (2021: £86,031) from the charitable company in relation to conference expenses. At the year end £661 (2021: £0) was outstanding.

15. 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.

16. Non-audit services

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

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2022

17. Comparative statement of financial activities for the year ended 31 December 2021

| | Unrestricted funds £ | Restricted funds £ | Total 2021 £ |
|---|----------------------------|--------------------------|-------------------------|
| Income and endowments from: | | | |
| Grants and donations | - | 493,578 | 493,578 |
| Charitable activities | 350,875 | - | 350,875 |
| Total | <u>350,875</u> | <u>493,578</u> | <u>844,453</u> |
| Expenditure on: | | | |
| Raising funds | 5,695 | 354 | 6,049 |
| Charitable activities: | | | |
| - General | 21,446 | - | 21,446 |
| - Education | 55,729 | 20,738 | 76,467 |
| - Research | 33,705 | 67,186 | 100,891 |
| - Change | - | 159,976 | 159,976 |
| - Conferences | 64,805 | - | 64,805 |
| Total | <u>181,380</u> | <u>248,254</u> | <u>429,634</u> |
| Net (expenditure)/income | 169,495 | 245,324 | 414,819 |
| Transfer between funds | - | - | - |
| Other recognised (losses)/gains: | | | |
| Realised (loss)/gain on currency conversion | (45,576) | - | (45,576) |
| Interest receivable | 1,827 | - | 1,827 |
| Net movements in funds | <u>125,746</u> | <u>245,324</u> | <u>371,070</u> |
| Reconciliation of funds: | | | |
| Total funds brought forward | <u>683,331</u> | <u>456,408</u> | <u>1,139,739</u> |
| Total funds carried forward | <u><u>809,077</u></u> | <u><u>701,732</u></u> | <u><u>1,510,809</u></u> |