

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

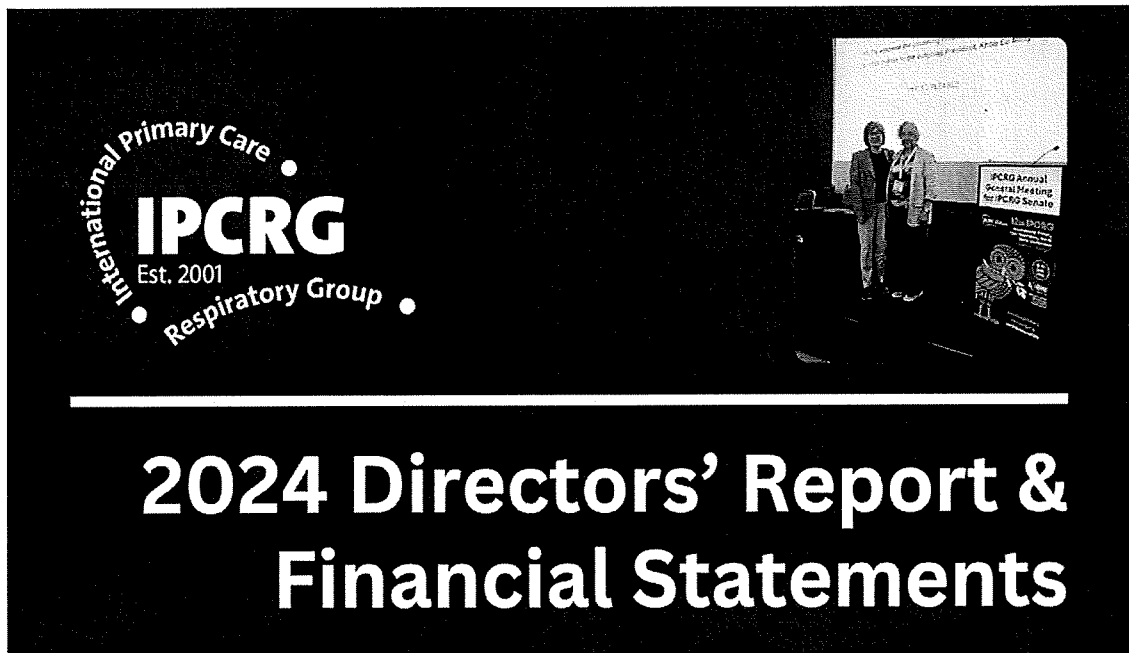
Directors' Report and Financial Statements

For the year ended 31 December 2024

Registered Company Number: SC256268

Registered Charity Number: SC035056

Our vision: A global population breathing and feeling well through universal access to right care



International Primary Care Respiratory Group
Directors' Report and Financial Statements
For the year ended 31 December 2024

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International Primary Care Respiratory Group

President's Foreword and Executive Summary for the year ended 31 December 2024

The calendar year 2024 has seen delivery of programmes across the world that have added value to primary care, society and funders.

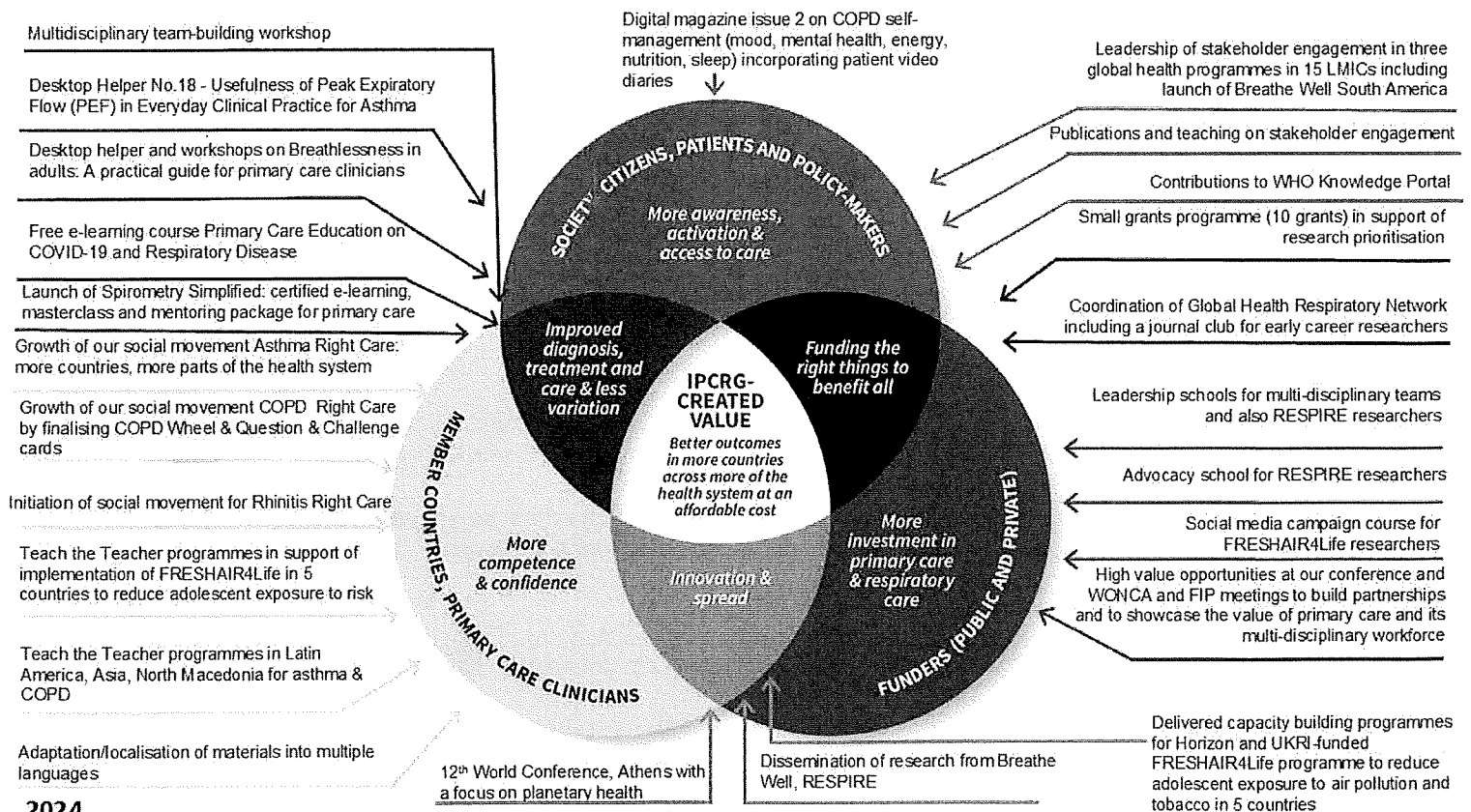
Creating value

Our strategic goals are to provide value:

1. **To primary care clinicians**, with a focus on family medicine, by offering human, educational and research resources to improve their confidence and competence to deliver good quality diagnosis and management of chronic respiratory problems including how best to support patient self-management
2. **To the public, policy-makers and those with lived experience of respiratory problems**, by raising awareness of respiratory health amongst citizens and policy-makers and influencing the availability of good quality primary respiratory care in their communities
3. **To funders**, by increasing the focus on respiratory health and common problems such as breathlessness in communities and demonstrating the value of investment in primary care and implementation research.
4. **To all stakeholders** by running an efficient organisation with effective cost control, applying the evidence about effective clinical networks and taking early advantage of new technology to improve access through multiple platforms and languages.

2024 highlights

The infographic displays some of our key achievements.



2024

International Primary Care Respiratory Group
Directors' Report to the Members and Trustees
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President's Foreword and Executive Summary for the year ended 31 December 2024

These include:

Value for primary care clinicians

- Co-creation, testing and launch of two important educational tools for COPD Right Care in 6 pilot countries
- Launch of a new programme, Rhinitis Right Care, and recruitment of a new working group of primary care with a special interest in allergic rhinitis, a very common problem in primary care
- Extension of Asthma Right Care social movement to more countries and more regions within countries, and more professions
- Delivery of capacity building programmes through our signature Teach the Teacher programme in Latin America, Asia and Europe that builds both teaching competence and content knowledge in asthma and COPD diagnosis, management
- Creation and delivery of a Teach the Teacher programme for the FRESHAIR4Life implementation science programme to build capacity of primary care, researchers, teachers and sports coaches to implement behaviour change programmes with adolescents and to develop social media campaigns
- Launch of Spirometry Simplified: IPCRG's own certified e-learning, masterclass and mentoring package for primary care
- Continued dissemination of other e-learning resources including EAACME accredited Primary Care Education on COVID-19 and Respiratory Disease; Chronic respiratory disease in primary care settings with University of Edinburgh for RESPIRE on Coursera
- Translation and adaptation of desktop helpers and Right Care materials into a range of Member languages
- Two desktop helpers one on the use of peak flow in everyday clinical practice for asthma and one, supported by several international primary care workshops on a practical guide to breathlessness in adults.
- Delivery of skills-based workshops during our 12th world conference including leadership development, and engaging clinicians and patients in planetary health

Value for public, policy-makers and those living with respiratory problems

- Publication of the second issue of the COPD magazine, designed as digital education for people living with COPD that can be offered by primary care to patients, incorporating video diaries of people living with COPD in four countries
- Leadership of stakeholder engagement in three global health programmes in 15 low- and middle-income countries including launch of Breathe Well South America, publications and teaching about our approach
- Support for early career researchers through small grants; and for RESPIRE, an advocacy school and research leadership school
- Development and delivery of a novel online school on social media campaigns for FRESHAIR4Life researchers
- Coordination of Global Health Respiratory Network to find synergies between global respiratory research programmes and to encourage the next generation of respiratory researchers through a journal club

Value for funders

- Leadership of work programmes in global health research programmes in 15 low- and middle-income countries funded by the Horizon Programme, UK Research and Innovation, National Institute for Health and Care Research, and Medical Research Council.
- Facilitation of global health research by introducing new partners from our member countries to research institutes
- Provision of platforms for dissemination of findings through our scientific world conference in Athens and through our journal.

I would like to thank fellow Board directors, our member countries and associated organisations, funders and IPCRG team for their hard work in achieving so much, whilst using our resources wisely. I commend this report to you and invite you to share with others.



Amanda Barnard President

Date: 20th May 2025

International Primary Care Respiratory Group

Directors' Report to the Members and Trustees

For the year ended 31 December 2024

Directors' report

The directors submit their report and audited accounts of the charitable company for the year ended 31 December 2024.

Legal and administrative information set out on pages 15 to 17 forms part of this report. The accounts comply with current statutory requirements, the Memorandum and Articles of Association and the Charities SORP (FRS 102).

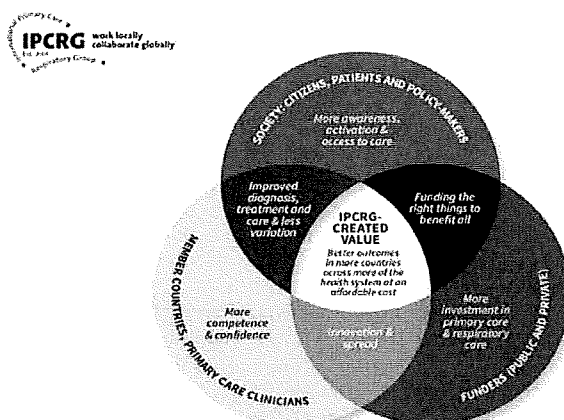
Objectives and activities

The 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 evidence-based care that is right for the individual can only be achieved through investment in the primary care workforce, teaching, learning and technology (including equipment, data, medicines and vaccines). This will drive improved primary care confidence, competence and motivation 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 and network that shows how primary care can contribute to improved public health.

The IPCRG has four inter-connected strategic goals to provide value to our stakeholders:

1. **To primary care clinicians**, with a focus on family medicine, by offering human, educational and research resources to improve their confidence and competence to deliver good quality diagnosis and management of chronic respiratory problems including how best to support patient self-management
2. **To the public, policy-makers and those with lived experience of respiratory problems**, by raising awareness of respiratory health amongst citizens and policy-makers and influencing the availability of good quality primary respiratory care in their communities
3. **To funders**, by increasing the focus on respiratory health and common problems such as breathlessness in communities and demonstrating the value of investment in primary care and implementation research.
4. **To all stakeholders** by running an efficient organisation with effective cost control, applying the evidence about effective clinical networks and taking early advantage of new technology to improve access through multiple platforms and languages.



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Our focus on family medicine

IPCRG believes the only way to achieve the United Nations' Sustainable Development Goal of Universal Health Coverage is through expansion of good quality primary care. We accept the World Health Organization (WHO) definition of primary health 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 IPCRG network are family physicians with post-graduate education in family medicine, and their teams who we regard as expert place-based generalists skilled at:

- Providing person-centred care by relating compassionately to patients as individuals;
- Using problem-solving to help patients through uncertainty and marginalising danger without medicalising normality;
- Using collaborative approaches to manage multiple morbidities and coordinate complex care including social care;
- Understanding and utilising the physical environment of their enpanelled populations and the connections between their health and their environment
- 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.

The Board has prioritised efforts to work with countries where there is a commitment to family medicine because we should be able to find colleagues with these skills who can integrate respiratory services into their care, manage the complexity of multi-morbidity, and provide leadership and teaching in their country. IPCRG also collaborates closely with other members of primary care teams, and have strong networks of community pharmacists, chamber-based general practitioners, respiratory nurses and physiotherapists. It also has partnership with the umbrella societies representing those professions. IPCRG also works with respiratory physicians, paediatricians, and palliative care specialists, recognizing the need to understand how best to deliver integrated care to benefit patients. Furthermore, IPCRG recognises there are other ways to deliver primary care, particularly in low and middle-income countries and remote and rural areas of high-income countries. For example, the decision was taken in 2024 to hold the next world conference in Tunisia, where primary care is provided not only by family physicians and pharmacists but also by respiratory physicians working in primary care and outpatient settings. Therefore the 2026 13th world conference will be hosted alongside the 1st North African Multidisciplinary Respiratory Forum, to facilitate discussions about how best to integrate services for the benefit of patients.

Achievements and performance 2024

This directors' report is structured using the directors' twelve strategic objectives for the year 2024 agreed in November 2023. Guided by the strategic goals of adding value to primary care, society and funders, these objectives are divided into three domains for growth: membership, education and research.

Membership achievements

Objective 1: Continue to prioritise recruitment of countries with a family medicine structure/strategy and explore value of regional approaches.

Achievement

During 2024 we established a regional team in Latin America to lead the recruitment of new countries in the region, building on their engagement in Asthma Right Care including a Teach the Teacher programme in 8 countries in 2023 and workshops at the conference of the regional World Association of Family Doctors - WONCA - (CIMF) conference. Mexico was elected at the Annual General Meeting.

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Building on introductions made by our Tunisian colleagues, during the Egyptian Society of Bronchology congress in Cairo in early December, colleagues collaborated with Egyptian family physicians to deliver a foundational workshop for a Teach the Teacher programme to begin building Right Care champions in Egypt. As a significant country in the region, with a commitment to family medicine, the ground is being prepared for Egypt's membership and engagement in the 2026 World Conference in Tunisia, together with Algeria and Morocco.

Directors commissioned a membership review, exploring through interviews and desk research, how to engage even better with Members between conferences, at conferences and in programmes such as Right Care. The findings were debated at the Board strategy meeting in November 2024 leading to commitment to a number of new engagement activities planned for 2025.

Objective 2: Build IPCRG's capacity: in collaboration with our Education, Research, Conference teams, Members and Associate Members, harness the commitment of individuals and invest in programmes that support the growth of respiratory leaders in primary care using our experience of Right Care, iQ&A and other programmes, and identify development opportunities such as roles on IPCRG committees.

Achievement

At the end of 2024, directors and the executive team initiated conversations with 10 members of project groups and committees about future leadership roles in IPCRG activities. All conversations were welcomed and fruitful. This led to one new appointment to the Governance and Finance committee; one appointment to the Education sub-committee and two appointments to the Research Leadership Team, and commitment from all to optimise their existing roles.

A leadership track was instituted in the 2024 World Conference in Athens; offering members of the network an opportunity to learn from their peers about teamwork and reflect on and develop their personal leadership skills, facilitated by graduates of a successful leadership programme from our UK group, PCRS-UK.

The Asthma Right Care Delivery Team grew organically as India and Kyrgyzstan joined. The COPD Right Care Delivery Team comprising the 6 pilot countries completed the development of a suite of resources before opening up to all countries interested in expanding their movement to include both asthma and COPD.

Our experience and knowledge in leadership development led to a commission for a RESPIRE leadership school that IPCRG co-created and delivered online and in person during 2024 for emerging leaders from the RESPIRE partners in South and South-east Asia.

This complemented the online Advocacy School for Researchers that was also run by IPCRG for RESPIRE, focused on helping researchers plan and use their research to achieve change.

We continue to connect with early career researchers to explore how IPCRG has and can help them develop their careers. We published two new case studies.

Objective 3: Maintain and spread the Sentinel Network; review its integration into wider programmes of research and education and the regional structure.

Achievement

Without the urgency of the COVID pandemic, the Sentinel Network was low-key in 2024. However, members contributed to an IPCRG survey on the use of systemic steroids. Plans were made towards the end of 2024, with the decision to create Rhinitis Right Care, to reinvigorate the network to learn what questions bother primary care about the diagnosis and management of rhinitis. This will be taken forward in 2025.

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Objective 4: Describe how we incorporate experience of living with respiratory disease into all relevant decision-making.

Achievement

During 2024 two new issues of the digital COPD magazine were prepared www.ipcrg.org/copdmagazine. The magazine is designed for primary care to offer to patients and carers to improve their knowledge and skills to live well with COPD. Following feedback from readers of issue 1, working with Teesside University we launched and completed a novel video diary project where people living with COPD around the world could offer their coping tips on a variety of topics. These were then incorporated into the magazine. Each day for 14 days, volunteers recorded their own video diary on the topics the Steering Committee proposed, and uploaded them to a secure system. These were then reviewed and edited for incorporation into issue 2 or issue 3 of the magazine. Issue 2 was published in 2024. The videos were made available separately for teaching purposes. Where feasible, we approach patient organisations such as Global Allergy and Airways Patient Platform, European Lung Foundation and European Federation of Allergy and Airways Diseases Patients' Associations to propose patient representatives to join working groups, or incorporate their recommendations into our approaches and resources.

The COPD Wheel was tested with patients in four pilot countries: USA, Portugal, Spain and Brazil, enabling a final version to be produced that summarises the care recommended by Global Initiative for Chronic Obstructive Lung Disease and also offers prompts about the topics and questions that are important to patients.

A set of emojis, to prompt conversations about emotions in relation to living with respiratory disease was commissioned following a competition set as part of the first term of a Masters programme in cartooning at Teesside University. The selected set of emojis was tested with patients and professionals, and published as part of issue 2 of the COPD magazine.

Education achievements

Objective 5: Build IPCRG's capacity to deliver education by running a Teach the Teacher programme at least once a year to build primary care teaching capacity with an improved focus on and evaluation of impact, and guided by members' needs e.g. as expressed in the research needs prioritisation exercise

Achievement:

We brought together an IPCRG master faculty with leaders identified by local teams in Vietnam, Malaysia, Singapore, Taiwan and Indonesia for a Tier 1 regional programme in Asia on Asthma Right Care in March 2024. By the end of the programme, country teams had developed plans for roll-out to Tier 2, subject to funding.

Colleagues from the Spanish and Portuguese Asthma Right Care teams joined colleagues from Brazil and Chile to deliver a Tier 2 programme in Colombia, Panama and Costa Rica, and commitments were made to roll out to Tier 3 in each country. Meanwhile, colleagues in Brazil and Mexico completed the delivery of their Tier 3 programmes. In North Macedonia, our team applied its teaching skills to create new engaging content on asthma diagnosis and COPD, using IPCRG resources, demonstrating how, once teaching capacity increases, new topics can be added relatively easily. To date, Teach the Teacher has generated 290 Tier 1 teachers, 306 Tier 2 teachers reaching 6,184 frontline workers.

As part our capacity-building role in FRESHAIR4Life, a global implementation science programme to reduce adolescent exposure to tobacco and air pollution, funded by Horizon Europe and UK Research and Innovation, IPCRG developed a new Teach the Teacher programme with an expert faculty selected from the IPCRG network. This online Tier 1 programme aimed to support national teams from Uganda, Kyrgyzstan, Greece, Romania and Pakistan so that they had the confidence, knowledge and teaching skills to introduce two tailored interventions – Very Brief Advice to support cessation and the If-Then peer coaching approach to prevent smoking initiation. Roll out to Tier 2 continues, together with evaluation of the programme as an implementation strategy.

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Objective 6: Take a multi-channel and multi-lingual perspective when planning and fundraising for our educational activities and products including in person and online.

Achievement:

Two new desktop helpers were published Desktop Helper No.17: Breathlessness in adults: A practical guide for primary care clinicians; the usefulness of peak expiratory flow in everyday clinical practice for asthma. [or did that end up being Jan 2025?] as well as a revised version of Desktop Helper No.2: A practical guide to improve difficult-to-manage asthma in primary care. Their value was immediately evident by requests to translate into other languages. The Difficult to manage asthma desktop helper is already available in seven languages.

Based on the questions raised by the Sentinel Network, we launched a free e-learning course 'Primary Care Education on COVID-19 and Respiratory Disease' using a clinical case-study approach, and testing the use of Moodle, as our accessible e-learning platform.

Following 18 months of development, our self-funded Spirometry Simplified e-learning programme can also be found on Moodle. The whole certified learning package includes a masterclass, portfolio and ongoing mentoring. Feedback from the first participants who attended a masterclass in Athens were extremely positive. This is an excellent example of an IPCRG programme designed specifically for primary care, developed by a global expert team.

COPD Right Care Question and Challenge cards were published, building upon the format from Asthma Right Care, but expanding to incorporate more infographics, references and answers, to enable them to be used as teaching tools as well as conversation starters. The COPD Wheel was piloted and revised based on user feedback, and translated into Greek in time for the World Conference. Over 2300 wheels were distributed. One of the country teams, GRESP in Portugal, created giant hard copy versions of several tools including the Wheel, which grab attention and engagement.

IPCRG supported the development of new educational approaches through its Asthma Right Care Accelerator Fund. The IPCRG's Portuguese group, GRESP, developed a prototype Asthma E-Escape Room as part of its Asthma Right Care programme, and IPCRG supported its translation into Dutch and English to increase the reach this digital game can achieve. Meanwhile, in Brazil, the Asthma-Friendly City initiative was also supported, acknowledging the value of in person events to build multi-sectoral partnerships to benefit people with asthma.

To expand the reach of our programmes, we used the opportunity presented by WONCA Europe for Special Interest Groups to participate in its annual conference and repeated a successful workshop on breathlessness management that was originally run at our World Conference.

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Objective 7: Promotion: increase uptake of our educational products by continuing to engage stakeholders through social movement approaches, refining identification of key targets (e.g. primary care clinical educators), smart use of social marketing, cross-networking, appropriate use of translation, interpretation and transcription technology, and new business models for our e-learning programmes.

Achievement

During 2024, we strengthened the use of our brands, particularly on social media:



Brands adapted for social media

We used and analysed the impact of Facebook, Instagram, Twitter, Linked In, Google Ads and Meta Ads.

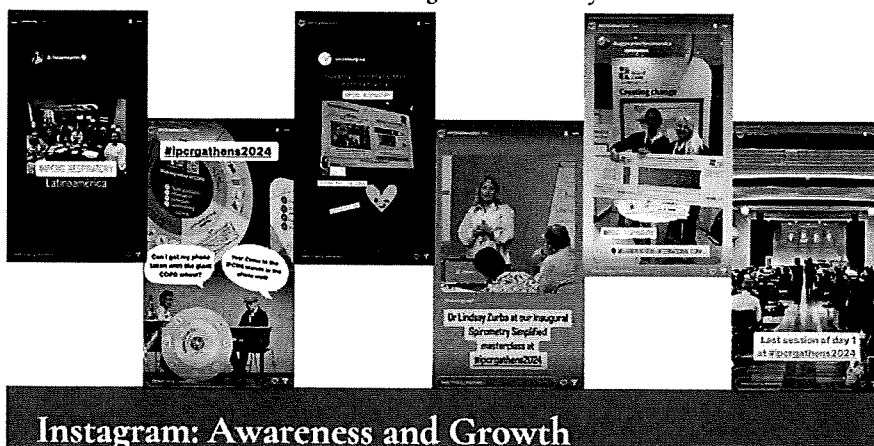
Our Facebook posts **reached over 8 million** users between November 2023 and December 2024; a 3.5 times increase compared to September 2022-October 2023. Facebook users also grew adding another 1540 followers, to 11,899 – a 15% increase from 2023 and overtaking WONCA followership. Pakistan, Bangladesh, and India are among our top followers.

We received the analysis of a specific ad campaign on our How We Breathe short videos showing 5,538,294 impressions over Facebook and Instagram, getting our name and products better known.

We were more active on social media compared to similar organisations, which is testament to good planning processes and sufficient content.

Our profile on Instagram is growing. 1.4 million accounts were reached between October 2023 and December 2024.

An active Instagram community!



Instagram: Awareness and Growth

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Brazil, Spain, and Portugal are among the top followers.

X (Twitter) is relatively stable, with slow growth, with over half the followers being British women.

We continue to test how best to use our platforms and adverts. For example, Linked In tends to attract more senior clinicians and the best engagement was about our World Conference. Google Ads are working and affordable.

We continued to take advantage of improvements in AI translation to streamline how we made live and written resources available in a range of languages.

Our competence in social media enabled us to develop a novel online course for FRESHAIR4Life researchers in all five partner countries in how to develop social media health promotion campaigns. This addressed an identified need for capacity building as part of Work Package 7 and complemented the planned Teach the Teacher programme.

Our Asthma Right Care country teams used multiple approaches to build followers. Gamification – e-games and physical games, podcasts, community walks, 1 minute videos, teaching sessions, research studies were all used to reach new audiences.

Objective 8: Incorporate the concept of quality improvement in all educational activities, especially What Does Good Quality Asthma Care Look Like and What Does Good Quality COPD Care Look Like as part of the Right Care programme.

Achievement

Conversations continue about how best to support our network to deliver and teach quality improvement. Our conclusion is that, at present, our best approach is to focus on the quality of teaching: by developing good quality content, such as clinical cases, and teaching how to teach, to influence thinking and potentially behaviour. Further resources have been added to : 'What does good quality asthma care look like?' and 'What does good quality COPD care look like?' offering practical guidance, in particular covering "grey areas" not well covered in national and international guidelines,

Research achievements

Objective 9: Deliver a scientific meeting every year that achieves our targets for early and mid career research engagement and develops both research and educational capability.

Achievement:

In May 2024 we delivered the 12th World Conference in Athens, Greece enhancing IPCRG's reputation for high quality and engaging scientific meetings. The conference attracted 426 registered delegates from 51 countries. Ninety-nine percent of respondents to the evaluation survey had either a very good or good impression of the conference and 98% had a good or excellent overall impression of the scientific programme. Workshops were very popular. There was a very collegiate atmosphere that built confidence, forged relationships and created new ideas for research and education. It was accredited by the European Accreditation Council for Continuing Medical Education (EACCME®) with 10.5 European CME credits (ECMEC@s) and the European Board for Accreditation in Pneumology (EBAP), 12 CME credits. One hundred and sixty-five abstracts were submitted; 86 were presented in either conversation café or oral format. The conference continues to appeal to early career researchers; an estimated 136 delegates were early career researchers. However, it proved harder to attract earlier career clinicians due to time and financial constraints. Future plans will consider if there is the potential to attract more by offering mentoring by some of the more experienced members of the IPCRG network.

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Objective 10: Take over ownership of the Nature partner journal (npj) Primary Care Respiratory Medicine journal so that our voice, values and vision can be articulated more strongly and we gain some control over key performance indicators

Achievement:

Negotiations continued during 2024 with Springer Nature, and were ultimately finalized at the very end of 2024, and papers signed in early 2025. IPCRG now owns the peer reviewed journal Nature partner journal (npj) Primary Care Respiratory Medicine and from 2025 it will be publicised as the journal of IPCRG and its Members, including the founder, PCRS-UK. Contract templates were prepared ready to take over responsibility for contracting the Editor-in-Chief and Associate Editors, including recruitment and retention policies.

Objective 11: Enable global research collaborations by contributing leadership on topics including but not limited to research prioritisation, stakeholder engagement, communications and advocacy for primary care respiratory research, and facilitating IPCRG members' engagement in research collaborations.

Achievement:

IPCRG was selected as the primary care representative on the Steering Committee of the WHO-convened network, Global Alliance against Chronic Respiratory Diseases (GARD); the IPCRG Chief Executive attends the regular online GARD meetings. Discussions were initiated with WHO about progress to address the research needs identified both in IPCRG's research prioritisation, and in WHO's own research. This led to a proposal from IPCRG for a primary care Collaborative that will be explored further in 2025.

IPCRG also contributed to a new COPD Index, by the Copenhagen Futures Institute, both contributing to the Steering Group and also inviting Member countries to participate in the development of the Index.

IPCRG collaborated in four global health programmes, engaging Member countries and also leading on several work packages and platforms. It co-led stakeholder engagement for UK National Institute for Health and Care Research (NIHR) using Official Development Assistance (ODA) funding, RESPIRE, including leading several sessions at its Annual Scientific Meeting in Sri Lanka in addition to the online advocacy school and the hybrid leadership school. It co-published a guide to stakeholder engagement that is now also available on The Global Health Network, and was invited by NIHR to join an expert panel in a UK National Institute for Health and Care Research (NIHR) webinar on stakeholder engagement.

Working with RESPIRE teams in Malaysia, Bangladesh and India, a new implementation trial PuRe, to assess the clinical and cost effectiveness of pulmonary rehabilitation (PR) in centre vs home vs usual care for people with chronic respiratory diseases was given the green light. Funded by the UK Medical Research Council (MRC) and the UK Foreign, Commonwealth and Development Office (FCDO) under the MRC/FCDO Concordat agreement, IPCRG's role has been to provide guidance on stakeholder engagement and also advise on the content of the teaching materials, based on its experience with the COPD magazine.

For FRESHAIR4Life, funded by Horizon Europe and UK Research and Innovation (UKRI – for UK participants) in addition to the capacity building programme of Teach the Teacher and the social media online course, IPCRG contributed to situational analyses and stakeholder engagement and managed the programme's communication plan including presentation at a WHO webinar on respiratory health and tobacco.

The charity continued to disseminate and generate new peer-reviewed articles for Breathe Well, and coordinate the Global Health Respiratory Network which connects UK-funded global health respiratory programmes and their global south partners. In October 2024, IPCRG and its Member country, Brazil, joined with the co-leaders from University of Birmingham and Universidad Científica del Sur (UCSUR) in Peru, Institute for Clinical Effectiveness and Health Policy (IECS) in Argentina; the University of São Paulo (USP) and University College London (UCL) to launch a new NIHR-funded programme, Breathe Well South America using Official Development Assistance (ODA) funding, that aims to improve primary care COPD pathways.

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Objective 12: Lead, support and commission research directly through small grants, surveys, analysis of existing datasets and evaluation of our own programmes.

Achievement:

IPCRG took advantage of its global network of practising clinicians to conduct a survey that explored attitudes to and experience of the use of systemic steroids in asthma and COPD management. Systemic steroids are indicative of episodic rather than long-term management of these conditions, carrying risks of unnecessary side-effects and missed opportunities for better care. The goal, to have abstracts accepted for the IPCRG 2025 scientific meeting, was achieved.

A specification was created and a commissioning process began to review the value of the Asthma Right Care programme. Appointment of a suitable contractor was delayed until 2025.

IPCRG's own small grants programme of £50,000 to address prioritised research needs awarded 4 grants on cough, 3 on COPD, 2 on inhaled medicines and 3 on asthma. Six of the eleven projects have now reported.

The Global Health Respiratory Network coordinated by IPCRG worked with RESPIRE to continue a journal club including popular free online workshops on academic writing, grant preparation and other fundamental skills.

Plans for future periods

The directors met in November 2024 to review progress towards our vision and to focus on "gatherings" – virtual and in person opportunities for the clinical network to meet, share ideas, experience and learning, introduce new networks and opportunities. The outcome was a continued commitment to an annual scientific meeting, including certificated workshops, potentially exploring hub and spoke models to enable attendance at local venues (either at the same time or at a later date with similar content), reflecting the challenges primary care professionals and academics have to find funding and time to attend respiratory-specific meetings rather than generic primary care meetings. In addition, IPCRG will create additional opportunities to engage existing and potential members during the year between meetings through webinars, projects, social movement activities and also very brief educational interventions for those who may be less interested in respiratory care. The meeting was also an opportunity to plan for taking full ownership of the Nature Partner Journal (npj) Primary Care Respiratory Journal as both the journal of IPCRG and all its members. Directors also maintained their commitment to the IPCRG Strategic Objectives 2024-2026 with minor changes.

Membership

1. Continue to prioritise recruitment of countries with a family medicine structure and/or strategy and explore value of regional approaches.
2. Build IPCRG's capacity: in collaboration with our Education, Research, Conference teams, Members and Associate Members, harness the commitment of individuals and invest in programmes that support the growth of respiratory leaders in primary care using our experience of Right Care, iQ&A and other programmes, and identify development opportunities such as roles on IPCRG committees.
3. Maintain and spread the Sentinel Network; review its integration into wider programmes of research and education and the regional structure.
4. Describe how we incorporate experience of living with respiratory disease into all relevant decision-making.

Education

5. Build IPCRG's capacity to deliver by running a Teach the Teacher programme at least once a year to build primary care teaching capacity with an improved focus on and evaluation of impact, and guided by members' needs eg as expressed in the research needs prioritisation exercise.

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6. Take a multi-channel and multi-lingual perspective when planning, fundraising and delivering our educational activities and products including in person and online.
7. Promotion: increase uptake of our educational products by continuing to engage stakeholders through social movement approaches, refining identification of key targets (eg primary care clinical educators), smart use of social marketing, cross-networking, appropriate use of translation, interpretation and transcription technology, and new business models for our e-learning programmes.
8. Incorporate the concept of quality improvement in all educational activities, especially What Does Good Quality Asthma Care Look Like and What Does Good Quality COPD Care Look Like as part of the Right Care programme.

Research

9. Deliver a scientific meeting every year that breaks even financially; achieves our targets for early and mid-career research engagement and develops both research and educational capability.
10. Use ownership of the npjPCRM journal to articulate our voice, values and vision and improve key performance indicators.
11. Enable global research collaborations by contributing leadership on topics including but not limited to research prioritisation, stakeholder engagement, communications and advocacy for primary care respiratory research, and facilitating IPCRG members' engagement in research collaborations.
12. Lead, support and commission research directly through small grants, surveys, analysis of existing datasets and evaluation of our own programmes.

Financial review

During 2024, the directors conducted their governance role by meeting regularly by teleconferences supported by an active Governance and Finance sub-committee of the Board.

The statement of financial activities describes how our funds were spent. The financial result for the year is also shown here. After accounting for an unrealised exchange loss of £4,290 (2022: £14,193 loss), the net movement in funds for the year is a net loss of £215,184 (2023: loss of £140,066). The movement is described in the detailed profit and loss figures. This loss is attributable to both the swing in exchange rates, and our usual operational pattern, with funds received in advance of associated expenditure for key projects. Over recent years, this pattern has been emphasised with a slowdown in expenditure due to the COVID-19 pandemic, but in 2024, there has been a material catch up with notable project expenditures. Despite these timing differences, material projects remain profit making over their lifespans.

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 2024 general funds, being the unrestricted free reserves of the charitable company, were £898,275 (2023: £889,747), meeting the requirements of the reserves policy. At 31 December 2024 restricted funds were £281,182 (2023: £504,894).

International Primary Care Respiratory Group
Directors' Report to the Members and Trustees
For the year ended 31 December 2024

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 risks such as pandemics. All projects and conferences have detailed budgets and contracts that are carefully reviewed and monitored.

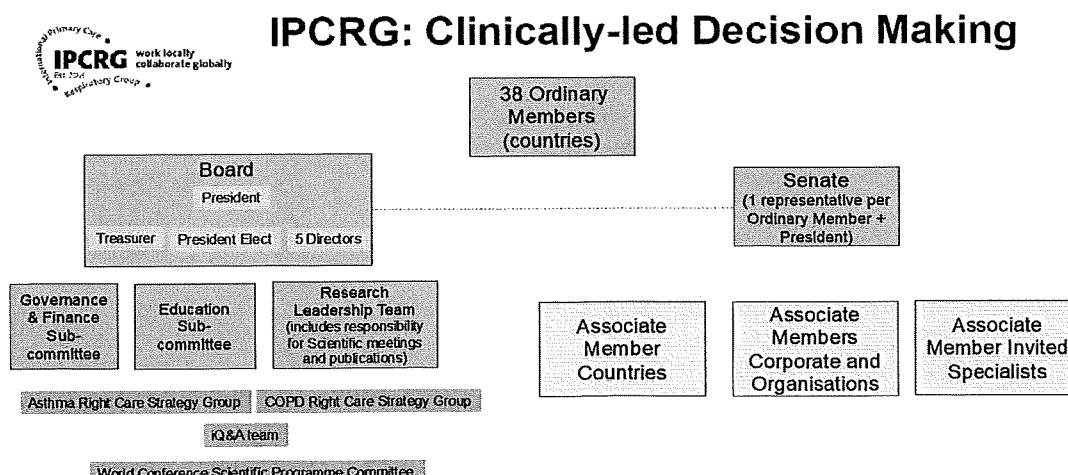
Our goal is to have a diversified funding base, from non-commercial as well as commercial funders that are willing for us to maintain independence in terms of content. Project funding from the pharmaceutical sector tends to be confirmed only in January/February of each year, which creates uncertainty in the first 2-3 months of the IPCRG year in terms of budgeting. Post-COVID, companies' budgets have become more uncertain, and therefore the senior management team continues to explore new sources of funding from new commercial and non-commercial funders that meet our sponsorship and endorsement policies.

The Board of directors identified Horizon research funding as a key opportunity for us to deliver our strategic objectives, and therefore explored options if the UK, where IPCRG is registered, was excluded long term from Horizon funding. As a UK-EU Horizon arrangement was concluded in 2024, the directors decided not to pursue these options. In the short-term, the UK Research and Innovation offered Horizon guarantee funding, and IPCRG is benefiting from this as a partner in FRESHAIR4Life.

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



International Primary Care Respiratory Group
Directors' Report to the Members and Trustees
For the year ended 31 December 2024

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
- four directors (maximum five) co-opted by the officers.

It is the charity's policy to seek to appoint directors who have a specific interest in its objectives and whose skills complement those already in place.

During 2024 five directors were co-opted to provide geographical and topical expertise; Ee Ming Khoo was elected as President in May 2022 and stood down in May 2024 with Amanda Barnard elected as President at this time and Cláudia Almeida Vicente appointed President Elect.

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 2024 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; Stakeholder Engagement, Genevieve Fernandes; Medical Writers Jane Bates and Ian Wright; Education Coordinator Luis Carvalho; Research Coordinator Neil Fitch; Research Manager Julianna Franceschini; Social Media and E-learning Support Hugo Rojas; HR Consultant Laura Ferguson; Journal advisor, Martin Delahunty; and Accountant, Alison Donaldson. Joe Casson, Project Support was employed by IPCRG from January 2024 and Ceri Napier, Deputy CEO left employment in June 2024.

Erasmus Conferences and Events, based in Greece are IPCRG's Professional Conference Organisers.

Directors

The directors of the charitable company during the year ended 31 December 2024 are noted on pages 16.

Succession planning, recruitment and appointment of directors

The Board has agreed that succession planning, strategic planning and governance, recruitment and appointment of directors are critical to the organisation's success and therefore are core functions of the Board. Strategic Objective 2 to "harness the commitment of individuals and invest in programmes that support the growth of respiratory leaders in primary care" was agreed as a way of identifying future members of its committees, Board and senior leadership team. The Board 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.

International Primary Care Respiratory Group
Directors' Report to the Members and Trustees
For the year ended 31 December 2024

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 2024 which had a focus on risk management including business continuity and strategic planning.

Ordinary Members

The following 39 organisations were ordinary members in 2024 (2023: 38) including Confederacion Nacional de Pediatría de México (CONAPEME) as our country member for Mexico. Members 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, Pulmocare Research and Education (PURE) Foundation Ireland, Irish Respiratory Group
Israel, Israel Association of Family Physicians
Italy, Società Italiana Interdisciplinare per le Cure Primarie Kyrgyzstan, IPCRG- Kyrgyzstan
Malaysia, Primary Care Respiratory Group Malaysia (MyPCRG)
Montenegro, Family Medicine Development Society of Montenegro, Respiratory Group (FMDSM)
Mexico, Confederacion Nacional de Pediatría de México (CONAPEME)
New Zealand, New Zealand Primary Care Respiratory Group
Norway, Lunger i Praksis Pakistan, IPCRG – Pakistan
Portugal, Portuguese Association of Family Physicians - respiratory group (GRESF)
Republic of North Macedonia, Association of Family Medicine Specialists - Respiratory Group Romania, RespiRo
Singapore, COPD Association Singapore
Slovenia, Slovenia Primary Care Respiratory Group
Spain, Grupo de Respiratorio de Atención Primaria (GRAP) Sri Lanka, Primary Care Respiratory Group, Sri Lanka
Sweden, Swedish Respiratory Group in Primary Care Thailand, Thai Primary Care Respiratory Group (Thai-PCRG)
The Netherlands, CAHAG
Tunisia, IPCRG Tunisia Turkey, NEFES
UK, Primary Care Respiratory Group-UK, (PCRS-UK) Uganda, Makerere University Lung Institute (MLI)
United States, Primary Care Respiratory Group, United States
Vietnam – Primary Care Respiratory Group – Vietnam (Chăm Sóc Hô Hấp Ban Đầu)

Associate Members (invited organisations)

In 2024 the International Pharmaceutical Federation (FIP), Lung Foundation Australia, the International Coalition of Respiratory Nurses (ICRN) and the Taiwan Association of Promoting Care Continuity Chronic Diseases were elected as Associate Members (invited organisations).

International Primary Care Respiratory Group
Directors' Report to the Members and Trustees
For the year ended 31 December 2024

Related parties and affiliations

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

Administrative details

Directors

President from May 2022 to May 2024: Honorary Prof Ee Ming Khoo, family physician, recently retired from Universiti Malaya, Co PI 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.

President from May 2024: Jill Amanda Kathleen Barnard, General Practitioner, Emeritus Professor, recently retired from Rural Health, School of Medicine and Psychology, College of Health and Medicine, Australian National University, Board member of National Asthma Council Australia. Previously an IPCRG Board co-optee from March 2021.

President Elect from May 2024: Cláudia Almeida Vicente, MD, USF Araceti - ULS Baixo Mondego, Portugal GRESP/APMGF Coordinator, Secretary of Group 01.03- Primary Care Group ERS, GINA Advocacy Member. Previously an IPCRG Board Co-optee from September 2022.

Treasurer from June 2018 to May 2024: Mr Michael Barron. As his 6 year term as Treasurer was completed in May 2024, Michael was appointed a co-optee. No replacement Treasurer was appointed

Co-optee from June 2021: Ema Paulino, Community Pharmacist, Portugal, President of the National Pharmacy Association, President of the Pharmaceutical Care Network Europe, member of the Executive Committee of the Council of the International Pharmaceutical Federation (FIP)

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 May 2022: Professor Janwillem Kocks, General Practitioner, Professor of Inhalation Medicine, OPRI, Director GPRI.

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 Quatermile Two 2 Lister Square Edinburgh EH3 9GL
Registered Charity Number:	EH2 4JN			
SC035056				

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 to the Members and Trustees

For the year ended 31 December 2024

- 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.

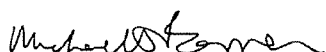
Provision of information to auditor

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 Date: 20th May 2025



Director – Michael Barron

International Primary Care Respiratory Group
Independent Auditor's Report to the Members and Trustees
For the year ended 31 December 2024

Opinion

We have audited the financial statements of International Primary Care Respiratory Group (the charitable company) for the year ended 31 December 2024 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 2024 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 19 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 2024

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Directors' Report and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report.

Responsibilities of directors

As explained more fully in the directors' responsibilities Statement set out on page 16-17, the directors (who are the directors for the purposes of company law and trustees for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

International Primary Care Respiratory Group
Independent Auditor's Report to the Members and Trustees
For the year ended 31 December 2024

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

- the nature of the charity and its control environment;
- grants awarded during the year and associated expenditure to reconcile the closing position;
- bank transactions made during the year, reviewing any that appear unusual;
- results of our enquiries of management about their own identification and assessment of the risks and irregularities;
- any matters we identified having reviewed the charity'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 charity operates in. The key laws and regulations we considered included the UK Companies Act. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate. These included GDPR and employment laws. 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 Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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 and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Fiona Russell (Senior Statutory Auditor)
For and on behalf of McLay, McAlister & McGibbon LLP
Chartered Accountants and Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
145 St Vincent Street
Glasgow
G2 5JF

Date: 21 MAY 2025

International Primary Care Respiratory Group

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

For the year ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and endowments from:					
Grants and donations		0	404,587	404,587	679,503
Charitable activities		402,761	0	402,761	316,108
Total		<u>402,761</u>	<u>404,587</u>	<u>807,348</u>	<u>995,611</u>
Expenditure on:					
Raising funds	3	6,433	0	6,433	5,084
Charitable activities:					
- General	4	98,894	0	98,894	150,744
- Education	4	13,163	51,370	64,533	211,670
- Research	4	35,134	131,471	166,605	169,801
- Change	4	3,116	445,458	448,574	516,984
- Conferences	4	268,824	0	268,824	94,129
Total		<u>425,564</u>	<u>628,299</u>	<u>1,053,863</u>	<u>1,148,412</u>
Net (expenditure)/income		<u>(22,803)</u>	<u>(223,712)</u>	<u>(246,515)</u>	<u>(152,801)</u>
Transfer between funds		0	0	0	0
Other recognised (losses)/gains:					
Realised (loss)/gain on currency conversion		(4,290)	0	(4,290)	(14,193)
Interest receivable		35,621	0	35,621	26,928
Net movements in funds	10	<u>8,528</u>	<u>(223,712)</u>	<u>(215,184)</u>	<u>(140,066)</u>
Reconciliation of funds:					
Total funds brought forward		<u>889,747</u>	<u>504,894</u>	<u>1,394,641</u>	<u>1,534,707</u>
Total funds carried forward		<u>898,275</u>	<u>281,182</u>	<u>1,179,457</u>	<u>1,394,641</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 24 to 36 form part of these financial statements

International Primary Care Respiratory Group

Balance Sheet


As at 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Office equipment	11	494	752
Current assets			
Debtors	12	91,318	64,189
Cash at bank and in hand		1,157,823	1,419,477
		<u>1,249,141</u>	<u>1,483,666</u>
Current liabilities			
Creditors: Amounts falling due within one year	13	(70,178)	(89,777)
		<u>1,179,457</u>	<u>1,394,641</u>
Net assets			
		<u>1,179,457</u>	<u>1,394,641</u>
Funds			
Restricted funds	14	281,182	504,894
Unrestricted funds:			
– General reserve	14	748,275	739,747
– Designated funds	14	150,000	150,000
		<u>1,179,457</u>	<u>1,394,641</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:

20th May 2025



Director – Michael Barron

Company number: SC256268

The notes on pages 24 to 36 form part of these financial statements

International Primary Care Respiratory Group

Statement of cash flows

As at 31 December 2024

	Notes	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided/(used by) by operating activities	16	(292,886)	(148,318)
Change in cash in the reporting period		(292,886)	(148,318)
Cash at the beginning of the period		1,419,477	1,555,834
Expenditure on capital items		0	(774)
Change in cash due to exchange rate movements		(4,389)	(14,193)
Change in cash due to interest receivable		35,621	26,928
Cash at the end of the reporting period		<u>1,157,823</u>	<u>1,419,477</u>
Analysis of cash and cash equivalents			
Cash held at bank		193,896	481,828
Cash equivalents – held on 12 month deposit		963,927	937,649
		<u>1,157,823</u>	<u>1,419,477</u>

The notes on pages 24 to 36 form part of these financial statements

International Primary Care Respiratory Group

Notes to the Financial Statements

For the year ended 31 December 2024

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 2024

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 2024

1. Accounting policies – continued

(h) Tangible fixed assets

Plant and machinery and fixtures, fittings, tools and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is calculated, using the straight-line method, to allocate the depreciable amount to their residual values over their estimated useful lives, as follows:

- Plant and machinery: 3 years

(i) 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.

(j) 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.

(k) 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.

(l) 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.

International Primary Care Respiratory Group

Notes to the Financial Statements - continued

For the year ended 31 December 2024

2. Critical judgements and estimates

In preparing the financial statements trustees make estimates and assumptions which affect reported results, financial position and disclosure of contingencies. Use of available information and application of judgement are inherent in the formation of the estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

Critical judgements are made in the application of income recognition accounting policies, and the timing of the recognition of income in accordance with the Charities SORP (FRS 102).

3. Raising funds

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Consultancy	6,433	0	6,433	5,084	0	5,084
	<u>6,433</u>	<u>0</u>	<u>6,433</u>	<u>5,084</u>	<u>0</u>	<u>5,084</u>

4. Charitable activities

	General £	Education £	Research £	Change £	Conferences £	Total 2024 £
Management	22,153	11,822	61,735	65,447	31,093	192,250
Website	9,843	0	0	0	0	9,843
Travel & accommodation	8,634	5,612	3,885	59,290	64,937	142,358
Project costs	54,514	42,592	53,314	252,309	120,896	523,625
Support costs (see note 5)	3,750	4,507	47,671	71,528	51,898	179,354
	<u>98,894</u>	<u>64,533</u>	<u>166,605</u>	<u>448,574</u>	<u>268,824</u>	<u>1,047,430</u>

	General £	Education £	Research £	Change £	Conferences £	Total 2023 £
Management	17,310	22,586	37,247	78,000	10,825	165,968
Website	10,744	923	600	306	79	12,652
Travel & accommodation	2,555	12,699	5,181	93,138	46,639	160,212
Project costs	46,808	157,468	89,726	233,285	26,257	553,544
Support costs (see note 5)	73,327	17,994	37,047	112,255	10,329	250,952
	<u>150,744</u>	<u>211,670</u>	<u>169,801</u>	<u>516,984</u>	<u>94,129</u>	<u>1,143,328</u>

International Primary Care Respiratory Group

Notes to the Financial Statements - continued

For the year ended 31 December 2024

5. Support costs

	General £	Education £	Research £	Change £	Conferences £	Total 2024 £
Governance costs (see note 6)	20,071	3,000	550	0	704	24,325
Professional fees	7,156	0	0	0	56,669	63,825
Administrative expenses	(23,477)	1,507	47,121	71,528	(5,475)	91,204
	<u>3,750</u>	<u>4,507</u>	<u>47,671</u>	<u>71,528</u>	<u>51,898</u>	<u>179,354</u>

	General £	Education £	Research £	Change £	Conferences £	Total 2023 £
Governance costs (see note 6)	38,059	0	0	0	0	38,059
Professional fees	3,121	0	0	0	0	3,121
Audit and accountancy	14,683	0	412	0	2,562	17,657
Administrative expenses	17,464	17,994	36,635	112,255	7,767	192,115
	<u>73,327</u>	<u>17,994</u>	<u>37,047</u>	<u>112,255</u>	<u>10,329</u>	<u>250,952</u>

6. Governance costs

	2024 £	2023 £
Chief Executive officer	8,338	26,336
Audit and accountancy	6,500	6,500
Administrative expenses	9,487	5,223
	<u>24,325</u>	<u>38,059</u>

7. Employee benefit expenses

The charitable company provides employees with some benefits, including paid holiday arrangements and a defined contribution pension plan

- Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.
- The charitable company operates a defined contribution plan, being a pension plan under which the charitable company pays fixed contributions into a separate entity. Once the contributions have been paid, the charitable company has no further payment obligations. The contributions are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the group in independently administered funds.

International Primary Care Respiratory Group

Notes to the Financial Statements - continued

For the year ended 31 December 2024

8. Employees

The average number of employees during the year was:

	2024	2023
Average number of employees (administration)	2	1
	<u>£</u>	<u>£</u>
The associated total cost during the year was:	63,168	40,407

9. Directors' emoluments and expenses

The directors, along with the Chief Executive Officer and the Business Manager, are considered to be the key management personnel of the charitable company. The total amount paid to key management personnel during the year was £173,377 (2023: £143,441), with amounts paid to directors shown below and amounts to remaining key personnel detailed in note 17.

Professor Ee Ming Khoo, director, received honoraria totalling £2,400.00 (2023: £10,380), as a result of her position held as president in the year and involvement in various projects as allowed by the charitable company's article of association). At the year end, £0 (2023: £0) was outstanding.

Cláudia Vincente, director, received honoraria totalling £5,635 (2023: £3,392) for her involvement in various projects as allowed by the charitable company's article of association). At the year end, £0 (2023: £0) was outstanding.

Amanda Barnard, director, received honoraria totalling £4,850 (2023: £0) for her involvement in various projects as allowed by the charitable company's article of association). At the year end, £0 (2023: £0) was outstanding.

A total of 5 (2023: 0) directors were reimbursed travel and subsistence expenses totalling £5,567 (2023: £0) in connection with undertaking the company's charitable activities, with a further sum of £163 (2023: £0) being reimbursed to one director (2023: 0) in relation to legal fees.

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

	2024 £	2023 £
Auditor's remuneration		
- audit fees	6,500	6,500
- non-audit fees	0	0
	<u>£</u>	<u>£</u>

International Primary Care Respiratory Group

Notes to the Financial Statements - continued

For the year ended 31 December 2024

11. Tangible fixed assets

At cost:	2024 £	2023 £
Balance carried forward	774	0
Additions	0	774
Closing balance	<u>774</u>	<u>774</u>
Depreciation:		
Balance carried forward	22	0
Charge for the period	258	22
Closing balance	<u>280</u>	<u>22</u>
Net book value	<u>494</u>	<u>752</u>

12. Debtors

	2024 £	2023 £
Trade debtors	30,460	29,955
Other debtors	60,858	34,234
	<u>91,318</u>	<u>64,189</u>

13. Creditors

	2024 £	2023 £
Trade creditors	12,933	0
Other creditors & accruals	24,823	87,326
Deferred income	32,422	2,451
	<u>70,178</u>	<u>89,777</u>

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

At 1 January 2024	2,451	24,955
2024 conference income released to income earned	(2,451)	(24,955)
2025 conference income	32,422	2,451
At 31 December 2024	<u>32,422</u>	<u>2,451</u>

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2024

14. Funds

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	Gain/(loss) on currency conversion £	At 31 December 2024 £
General	739,747	438,382	(425,564)	0	(4,290)	748,275
Designated funds						
Future Conferences	150,000	0	0	0	0	150,000
	150,000	0	0	0	0	150,000
Total unrestricted funds	889,747	438,382	(425,564)	0	(4,290)	898,275
Restricted funds						
RESPIRE 2	0	26,993	(19,106)	0	0	7,887
BREATHE WELL	4,785	0	(4,785)	0	0	0
BREATHE WELL South America	0	0	(4,054)	0	0	(4,054)
Asthma Right Care	277,275	152,897	(326,767)	0	0	103,405
Teach the Teacher - Children with Asthma	7,927	0	0	0	0	7,927
Multimorbidity	8,666	0	0	0	0	8,666
GHRN (Synergies)	8,144	0	(5,105)	0	0	3,039
COPD & Mental Health	551	0	0	0	0	551
Remote Consultations	2,892	0	0	0	0	2,892
Asthma Right Care Latin America	34,495	0	(16,720)	0	0	17,775
Teach the Teacher						
COPD Right Care	77,221	4,483	(101,972)	0	0	(20,268)
Asthma Diagnosis Jigsaw	19,677	0	(19,304)	0	0	373
Breathlessness	2,653	0	(2,653)	0	0	0
FRESHAIR4Life	(2)	98,706	(95,747)	0	0	2,957
Desktop Helper	19,891	6,750	(14,595)	0	0	12,046
Translations						
Desktop Helper – Difficult to Manage Asthma	40,719	19,950	(12,764)	0	0	47,905
ALK Allergic Rhinitis	0	91,380	(2,054)	0	0	89,326
PuRe	0	3,428	(2,673)	0	0	755
Total restricted funds	504,894	404,587	(628,299)	0	0	281,182
Total funds	1,394,641	842,969	(1,053,863)	0	(4,290)	1,179,457

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2024

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	Gain/(loss) on currency conversion £	At 31 December 2023 £
General	717,284	343,036	(317,974)	11,594	(14,193)	739,747
Designated funds						
Future Conferences	150,000	0	0	0	0	150,000
	150,000	0	0	0	0	150,000
Total unrestricted funds	867,284	343,036	(317,974)	11,594	(14,193)	889,747
Restricted funds						
FRESH AIR: Horizon 2020	942	0	(913)	(29)	0	0
RESPIRE 2	1,376	7,500	(13,560)	4,684	0	0
BREATHE WELL	7,415	0	(2,630)	0	0	4,785
Asthma Right Care	373,703	243,613	(340,041)	0	0	277,275
Teach the Teacher - Children with Asthma	5,125	0	2,802	0	0	7,927
Multimorbidity	8,723	0	(57)	0	0	8,666
GHRN (Synergies)	13,441	0	(5,297)	0	0	8,144
COPD & Mental Health	11,567	0	(11,016)	0	0	551
Remote Consultations	6,850	0	(3,958)	0	0	2,892
Asthma Right Care Latin America	43,047	0	(8,552)	0	0	34,495
Teach the Teacher - Asthma Right Care Latin America	1,716	0	(5,920)	4,204	0	0
Pharmacist Online						
COPD Right Care	126,156	99,850	(148,785)	0	0	77,221
Asthma Diagnosis Jigsaw	27,123	0	(7,446)	0	0	19,677
Breathlessness	19,740	0	(17,087)	0	0	2,653
IQ & A	20,499	69,488	(69,856)	(20,131)	0	0
FRESHAIR4Life	0	39,589	(39,591)	0	0	(2)
Desktop Helper Translations	0	20,000	(109)	0	0	19,891
Desktop Helper – Difficult to Manage Asthma	0	45,632	(4,913)	0	0	40,719
Teach the Teacher – Brazil and Mexico	0	153,831	(153,509)	(322)	0	0
Total restricted funds	667,423	679,503	(830,438)	(11,594)	0	504,894
Total funds	1,534,707	1,022,539	(1,148,412)	0	(14,193)	1,394,641

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2024

14. 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. Due to ongoing concerns regarding the climate crisis and the impact of air travel, this has been maintained at the amount of £150,000.

Restricted funds

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, delivered an advocacy masterclass a leadership school for researchers. It supported the move of the Massive Open Online Course (MOOC) developed for the original RESPIRE programme from FutureLearn to Coursera.

NIHR-Breathe Well: This fund enabled 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 and Care Research (NIHR), using UK aid from the UK Government to support global health research, to the University of Birmingham, which led the project. Now fully spent.

Breathe Well South America: a project focused on respiratory research capacity building in COPD in Brazil, Argentina and Peru, starting in 2024 for four years.

Asthma Right Care (Change): The IPCRG initiated and leads a social movement approach to raising awareness about the right care for people with mild - moderate asthma, addressing the over-reliance on episodic care including over-reliance on short-acting beta2- agonists in asthma management. AstraZeneca has provided funding that supports the Strategy Group, and Delivery Team development, oversight and evaluation of the movement. Many projects are in development with a focus on spreading into new countries and extending to pharmacy and emergency care. IPCRG has set up two IPCRG funding streams – seed funding and accelerator funding, plus Teach the Teacher events planned in various locations.

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. The remaining funds will support further work in these two countries.

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

GHRN (Global Health Respiratory Network): IPCRG is the research coordinator and facilitator for the GHRN, which brings together UK NIHR and Medical Research Council (MRC)-funded research programmes with a relevance to respiratory health and their global south partners to identify synergies and potential collaborations. Funding was top-sliced from each programme, and is set to sustain the network until 2025, after delays due to COVID-19.

COPD and Mental Health: This is a resource pack including a desktop helper, case studies and other learning material in several languages, and was delivered in 2022. Remaining funding was used to develop a Severe mental illness, tobacco dependence and COPD desktop helper in 2023 and further dissemination. 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 was published, as well as infographics and checklists. They were supplemented by a series of videos as well as a peer-reviewed position paper which continue to be disseminated. Funded by Boehringer Ingelheim.

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2024

Asthma Right Care Latin America: This is an expansion of our existing Teach the Teacher programme focused 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 AstraZeneca.

COPD Right Care (Change): Following the principles of the successful Asthma Right care movement, two tools were co-created to start conversations about personalising care for people with COPD. The first tool, the COPD Wheel has been tested in four pilot countries, before wider spread. The second tool went through multiple iterations and in 2024 the COPD Right Care Question and Challenge cards were finalised and printed. The COPD Magazine issue one was published in 2023 under the COPD Right Care brand and is now available in multiple languages. Original funding from Boehringer Ingelheim; spread and dissemination funded by AstraZeneca. Issue two of the magazine was published in 2024, and issue three was developed during 2024 including testing of tools to help identify a flare-up, funding from AstraZeneca. Both issues 2 and 3 include a novel video diary research project which IPCRG commissioned from Teesside University.

Asthma Diagnosis Jigsaw: This project aimed to produce simple tools to help clinicians and patients understand the many factors in diagnosing asthma. A desktop helper has been published and a teaching toolkit is in development. Multi funded by AstraZeneca, GSK and Vitalograph.

Breathlessness: Funding was secured from AstraZeneca 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. A desktop helper was published in 2024 and a workshop run at the Athens world conference. Now fully spent.

FRESHAIR4Life: IPCRG are partners in a 4-year implementation research project on the tailored, multidisciplinary NCD prevention package, targeting tobacco and air pollution exposure in mid- to late adolescents in disadvantaged populations. It is developing context-specific interventions to reduce tobacco and air pollution exposure in disadvantaged adolescent populations in Uganda, Kyrgyz Republic, Pakistan, Romania and Greece. It is funded by Horizon Europe, led by Leiden University Medical Center and IPCRG is supported by a UKRI grant as part of the Horizon Guarantee Scheme.

Desktop Helper Translations: Two existing IPCRG Desktop Helpers – Quick Guide to Spirometry and Achieving Earlier Diagnosis of COPD are being translated, adapted to local context and distributed in a further 5 languages. Funded by GSK.

Desktop Helper – Difficult to Manage Asthma: the existing Desktop Helper published in 2012 was fully updated, translated, disseminated and case studies and e-learning developed. Funded by GSK.

Allergic Rhinitis – Funding provided by ALK to cover a package of two desktop helpers on allergic rhinitis plus three teaching case studies, micro e-learning and a launch webinar for each. A publication will also be developed.

PuRE - Working with RESPIRE teams in Malaysia, Bangladesh and India, a new implementation trial to assess the clinical and cost effectiveness of pulmonary rehabilitation (PR) in centre vs home vs usual care for people with chronic respiratory diseases. Funded by the UK Medical Research Council (MRC) and the UK Foreign, Commonwealth and Development Office (FCDO) under the MRC/FCDO Concordat agreement, IPCRG's role has been to provide guidance on stakeholder engagement and also advise on the content of the teaching materials, based on its experience with the COPD magazine.

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2024

15. Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total funds £
Tangible assets	494	0	0	494
Debtors	19,304	0	72,014	91,318
Cash and bank	766,233	150,000	241,590	1,157,823
Current liabilities	(37,756)	0	(32,422)	(70,178)
Net assets at 31 December 2024	748,275	150,000	281,182	1,179,457

	General fund £	Designated funds £	Restricted funds £	Total funds £
Tangible assets	752	0	0	752
Debtors	25,027	0	39,162	64,189
Cash and bank	803,745	150,000	465,72	1,419,477
Current liabilities	(89,777)	0	0	(89,777)
Net assets at 31 December 2023	739,747	150,000	504,894	1,394,641

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

	2024 £	2023 £
Net income for the reporting period	(246,515)	(152,801)
Adjustments for:		
Depreciation	258	22
(Increase)/Decrease in debtors	(27,030)	(16,161)
(Decrease)/Increase in creditors	(19,599)	20,622
Net cash flows provided by operating activities	(292,886)	(148,318)

17. 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 9.

Sian Williams, Chief Executive Officer, received consultancy fees totaling £106,175 (2023: £102,166) (excluding 20% VAT) from the charitable company during the year for her services, as well as a reimbursement of £123 for travel expenses incurred whilst undertaking the company's charitable activities (2023: £0). At the year end £6,663 (2023: £7,721) was outstanding.

Nicola Connor, worked as Business Manager during the year. Fees totaling £48,460 (2023: £53,436) (excluding 20% VAT) were paid to Smart PA during the year, as well as a further £124 reimbursement of business expenses incurred whilst undertaking the company's charitable activities. At the year end £0 (2023: £0) was outstanding.

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2024

18. 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.

19. Non-audit services

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

20. Comparative statement of financial activities for the year ended 31 December 2023

	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and endowments from:			
Grants and donations	0	679,503	679,503
Charitable activities	316,108	0	316,108
Total	<u>316,108</u>	<u>679,503</u>	<u>995,611</u>
Expenditure on:			
Raising funds	5,084	0	5,084
Charitable activities:			
- General	150,744	0	150,744
- Education	16,375	195,295	211,670
- Research	37,954	131,847	169,801
- Change	13,688	503,296	516,984
- Conferences	94,129	0	94,129
Total	<u>317,974</u>	<u>830,438</u>	<u>1,148,412</u>
Net (expenditure)/income	(1,866)	(150,935)	(152,801)
Transfer between funds	11,594	(11,594)	0
Other recognised (losses)/gains:			
Realised (loss)/gain on currency conversion	(14,193)	0	(14,193)
Interest receivable	26,928	0	26,928
Net movements in funds	<u>22,463</u>	<u>(162,529)</u>	<u>(140,066)</u>
Reconciliation of funds:			
Total funds brought forward	<u>867,284</u>	<u>667,423</u>	<u>1,534,707</u>
Total funds carried forward	<u><u>889,747</u></u>	<u><u>504,894</u></u>	<u><u>1,394,641</u></u>