

# International Primary Care Respiratory Group

Scotland · Charity number SC035056

## Details

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Known as	IPCRG
Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2003-09-18
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address 19 Armour Mews  
Larbert  
FK5 4FF

Website [www.ipcrg.org](http://www.ipcrg.org)

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of health'

**What the charity does:** The International Primary Care Respiratory Group (IPCRG) is a clinically-led charitable company that works locally in primary care and collaborates globally to improve respiratory health. Our vision is that, through universal access to the right care, everyone can breathe and feel well. We are an alliance of 42 national primary care respiratory organisations, reaching over 155,000 GPs and other primary care professionals around the world. We are also a community of practice, collaborating globally on respiratory research and innovation, and exchanging knowledge about best practice and impact. We advise the World Health Organization and WONCA, extend academic learning into communities, develop global collaborative networks, and lead in the promotion of a culture of critical inquiry and public reasoning about the best ways to deliver effective respiratory care.

**Beneficiaries:** 'Children or young people', 'Older People', 'People with disabilities or health problems', 'People with a particular ethnic or racial origin', 'Other defined groups', 'No specific group, or for the benefit of the community'

**Objectives:** The objects for which the Company is established are to improve public health by carrying out, funding and organising research into the care, treatment and prevention of respiratory illnesses, diseases and problems in a community setting, and to make available the results of such research for the benefit of the public and healthcare professionals, provided that: (a) in case the Company shall take or hold any property which may be the subject of any trust, the Company shall deal with or invest the same only in such manner as allowed by law, having regard to such trust. and (b) the objects of the Company shall not extend to the

regulation of relations between workers and employers or organisations of workers and organisations of employers.

## Geography

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- **Main operating location:** Falkirk
- **Geographical spread:** UK and overseas

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-12-31	£712,917	£784,603	-	1
2024-12-31	£842,969	£1,058,153	-	1
2023-12-31	£1,022,539	£1,162,605	-	2
2022-12-31	£853,026	£829,128	-	0
2021-12-31	£846,280	£429,634	-	0
2020-12-31	£607,636	£394,722	-	0

**International Primary Care Respiratory Group**

Scotland - Charity number SC035056

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# Accounts

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

**Directors' Report and Financial Statements**

**For the year ended 31 December 2025**

**Registered Company Number: SC256268  
Registered Charity Number: SC035056**



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# 2025 Directors' Report & Financial Statements

*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 2025

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# International Primary Care Respiratory Group

## President's Foreword and Executive Summary

The calendar year 2025 has seen delivery of programmes across the world that have added value to primary care, society and funders.

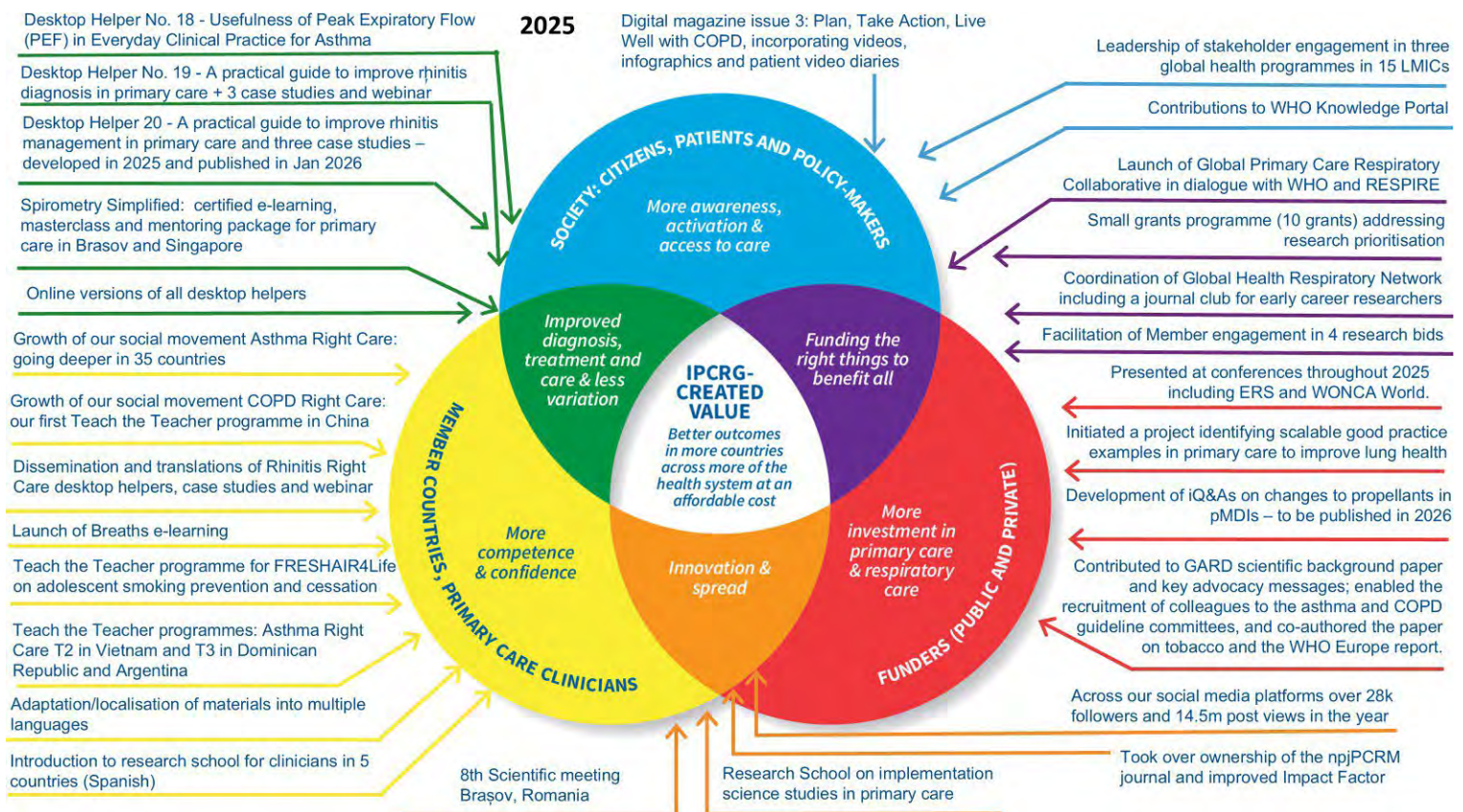
### Creating value

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 (including diagnosis and management) 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, working locally and collaborating globally and taking early advantage of new technology to improve access through multiple platforms and languages.

### 2025 highlights

The infographic displays some of our key achievements.



**International Primary Care Respiratory Group**  
**Directors' Report to the Members and Trustees**  
**For the year ended 31 December 2025**

**Value for primary care clinicians**

- Growth of our social movement COPD Right Care including our first Teach the Teacher programme in China.
- Publication of Desktop Helper No.18 - Usefulness of Peak Expiratory Flow (PEF) in Everyday Clinical Practice for Asthma
- Development of two desktop helper packages under Rhinitis Right Care. *A practical guide to improve rhinitis diagnosis in primary care* (Desktop Helper 19), plus 3 teaching case studies, translations and a launch webinar were published and disseminated. Desktop Helper 20, *A practical guide to improve rhinitis management in primary care* and three teaching case studies were developed in 2025 and published in January 2026.
- Extension of Asthma Right Care social movement to more countries and more regions within countries.
- Launch of Breaths, new free bite-sized practical e-learning modules based on approved desktop helper content.
- Delivery of capacity building through our signature Teach the Teacher programme in Vietnam, Argentina and the Dominican Republic on Asthma Right Care.
- Delivery of a Teach the Teacher programme for FRESHAIR4Life on adolescent smoking prevention and cessation
- Spirometry Simplified: IPCRG's own certified e-learning, masterclass and mentoring package for primary care was delivered in Singapore and Romania.
- Development and delivery of a Research School for Spanish-speaking clinicians: Introduction to Research in 5 countries.
- Translation and adaptation of desktop helpers and Right Care materials into a range of Member languages
- Development of online versions of all Desktop Helpers
- Presented at conferences throughout 2025 including ERS and WONCA Europe/World.

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

- Took over ownership of the npjPCRM journal and improved the Impact Factor from 3.1 to 4.7.
- Publication of the third issue of the COPD magazine, Plan, Take Action, Live Well with COPD, designed as digital education for people living with COPD that can be offered by primary care to patients, covering self-management (mood, mental health, energy, nutrition, sleep) and incorporating videos, infographics and video diaries of people living with COPD commissioned by IPCRG working with our network and Teesside University
- Leadership of stakeholder engagement in three global health programmes in 15 low- and middle-income countries including publications and teaching about our approach
- Building research capacity through support for early career researchers including a small grants programme and a Research School on implementation science studies in primary care
- Coordination of Global Health Respiratory Network finding synergies between global respiratory research programmes funded by UK funders and to encourage the next generation of respiratory researchers through a journal club.
- Launch of Global Primary Care Respiratory Collaborative in close dialogue with WHO and RESPIRE, bringing together generators, users and funders of research to advance primary respiratory healthcare in low-and middle-income countries.
- Contributed to GARD scientific background paper and key advocacy messages; enabled the recruitment of colleagues to the asthma and COPD guideline committees, and co-authored the paper on tobacco and the WHO Europe CRD report.
- Across our social media platforms over 28k followers and 14.5m post views in the year.

**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 4 member countries to research institutes
- Provision of platforms for dissemination of findings through our Scientific meeting in Braşov, Romania and through our journal.
- Initiated a project identifying scalable good practice examples of high value care in routine primary practice to improve lung health
- Development of iQ&As on changes to propellants in pressurised metered dose inhalers (pMDIs) – to be published in 2026

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  
15<sup>th</sup> June 2026

**International Primary Care Respiratory Group**  
**Directors' Report to the Members and Trustees**  
**For the year ended 31 December 2025**

**Directors' report**

The directors submit their report and audited accounts of the charitable company for the year ended 31 December 2025.

Legal and administrative information set out on pages 15 to 18 form part of this report. The accounts comply with current statutory requirements, the Memorandum and Articles of Association and the Charities SORP (FRS 102).

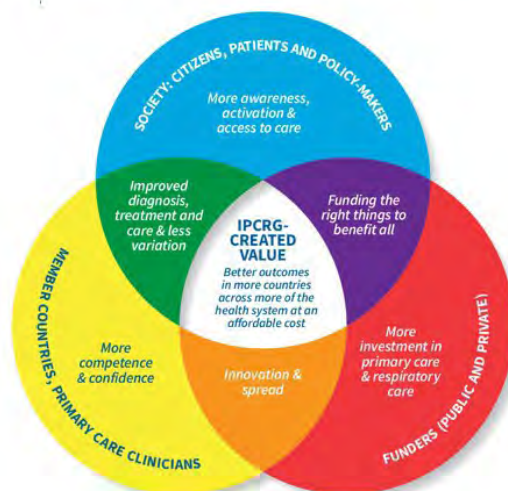
**Objectives and activities**

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 (including diagnosis and management) 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, working locally and collaborating globally and taking early advantage of new technology to improve access through multiple platforms and languages.



## International Primary Care Respiratory Group

### Directors' Report to the Members and Trustees

For the year ended 31 December 2025

#### 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. Whilst most of our focus is on "primary care" (the 5 "Cs" of first contact, continuous, coordinating, comprehensive, person-centred care) we also aspire to good quality "primary healthcare". That is, the World Health Organization (WHO)'s definition that includes not only health services delivered as close to people's everyday living 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. Our Right Care programme has multiple examples of community engagement including the walks with asthma "caminhasma" in Portugal, Brazil and now Spain. Other multi-sectoral work includes work in schools in Malaysia, the UK, Greece and Romania.

However, our focus remains on improving routine primary care for people with respiratory conditions. 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, 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, chamber-based general practitioners and also solo respiratory physicians also provide first contact respiratory care. The forthcoming 13<sup>th</sup> world conference in Tunisia will represent this variety of provision and will be hosted alongside the 1<sup>st</sup> North African Multidisciplinary Respiratory Forum, to facilitate discussions about how best to integrate services for the benefit of patients.

**International Primary Care Respiratory Group**  
**Directors' Report to the Members and Trustees**  
**For the year ended 31 December 2025**

## **Achievements and performance 2025**

This directors' report is structured using the directors' thirteen strategic objectives for the year 2025 agreed in November 2024. Guided by the strategic goals of adding value to primary care, society and funders, these objectives are divided into four domains for growth: membership, education, research and advocacy.

### **Membership**

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

#### **Achievements**

We welcomed two new country members, Asma Uruguay and the Grupo de Trabajo de Enfermedades Respiratoria en Peru, strengthening our primary care presence in South America and bringing our country membership to 41.

During 2025 our regional team in Latin America continued to grow and ran the 1st Latin American Forum on Right Care for Asthma and COPD in Primary Health Care. It brought together colleagues from multiple disciplines across Latin America, all sharing the same passion and commitment to advancing appropriate, equitable respiratory care.

Work continues to develop other regional teams, with the next focus on south east Asia. Our 2026 World Conference in Tunis, Tunisia is increasing our exposure in North Africa, in particular Tunisia, Algeria and Morocco.

***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.***

#### **Achievements**

The Asthma Right Care Delivery Team continues to innovate and expanded to 35 countries during 2025. The spread of the programme included a webinar on difficult to manage asthma and obesity, development of a teaching toolbox on the asthma diagnosis jigsaw to offer to clinical teachers to help spread the teaching model, and publication of a case study on the role of community pharmacists in asthma management . IPCRG leaders joined Global Initiative for Asthma (GINA) and Global Allergy Airways Patient Platform (GAAPP) leaders at 2025 Asthma Stakeholder Virtual Meetings "Two sides of the same coin: policy and education in asthma management" promoting the adoption of GINA Track 1 ICS-formoterol anti-inflammatory reliever (AIR) and Maintenance and Reliever Therapy (MART) asthma management and reviewing the policy changes and educational interventions that could help to accelerate adoption.

We recruited a new team of psychologists to support family medicine colleagues in the development of a desktop helper, published in early 2026 on asthma and mental health.

The COPD Right Care Delivery Team membership grew in number and contributed to a revision to the COPD Wheel in line with the Global Initiative for Chronic Obstructive Lung Disease (GOLD) guideline strategy update. COPD Right Care leaders ran a 'Making Sense of COPD' workshop at WONCA 2025.

Several IPCRG colleagues applied and were selected to sit on two [new guideline groups set up by the World](#)

## International Primary Care Respiratory Group

### Directors' Report to the Members and Trustees

For the year ended 31 December 2025

[Health Organization](#) (WHO) to update WHO guidelines for asthma and COPD.

Our third Right Care programme, Rhinitis Right Care recruited additional experts from our network to produce new guidance on the diagnosis and management of rhinitis, summarised in two desktop helper packages.

The 13<sup>th</sup> World Conference Scientific Programme Committee recruitment has blended experienced leaders from past world conferences with respiratory and family medicine leaders from North Africa, connecting with other key stakeholders including the Pan African Thoracic Society and WONCA Africa.

Our Research Leadership Team met monthly and led the planning for the 8<sup>th</sup> Scientific Meeting in Brasov. The Education Committee met quarterly and supported the development of new educational formats including Breaths and reusable learning objects (RLOs) for the FRESHAIR4Life global health research programme.

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

#### **Achievement**

The Sentinel Network was involved in a new project to develop a set of iQ&As on the changes to propellants in pressurised metered dose (pMDI) inhalers. This included participation in consensus-building online workshops and completion of a survey providing feedback on the proposed questions and answers. The iQ&As will be published in 2026.

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

#### **Achievement**

The third issue of the COPD Magazine, *Plan, Take Action, Live Well with COPD* was published, which incorporates videos, infographics and patient video diaries focusing on what a normal life with COPD can look like for patients. The patient video diaries was a highly innovative project commissioned by IPCRG from Teesside University that recruited patients from four countries living with COPD who then kept a 14-day self-recorded video diary, answering prompts from us about topics to reflect upon. Their filmed stories were then edited and incorporated into the magazine to offer other people living with COPD tips and guidance on how to live well with COPD.

Case studies on diagnosis and management of rhinitis were developed to support interactions with patients with these conditions.

## Education

***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***

#### **Achievements:**

In 2025 we delivered five Teach the Teacher (TtT) programmes:-

- An in-person Asthma Right Care Tier 2 TtT in Vietnam for 55 primary care teachers, following the successful pan-Asia Tier 1 event in Taipei in 2024. Feedback was very positive with 100% of respondents rating the programme either 'good' or 'very good'.
- The Tier 3 Teach the Teacher workshop 'Asthma Management in Primary Care' was delivered in the Dominican Republic across six cohorts between April and June 2025. A total of 151 health professionals participated, including primary care physicians, nurses and health promoters. Over 90% of participants were satisfied with the workshop and would recommend it to others.

## International Primary Care Respiratory Group

### Directors' Report to the Members and Trustees

#### For the year ended 31 December 2025

- Tier 3 events were also delivered by our Argentinian Tier 1 and Tier 2 teachers in Jujuy and Tucumán provinces of Argentina for 150 primary care physicians in collaboration with the provincial health system and local government.
- In December the first Teach the Teacher programme on COPD Right Care was delivered in person in China. The 2-day programme on the management of COPD in primary care was taught by an IPCRG Tier 1 master faculty of 5 international teachers, and 3 Chinese teachers, with 57 master teachers recruited from 31 cities in 11 provinces, and included smoking cessation, mental health and pharmacological and non-pharmacological management.
- We also delivered an online Teach the Teacher programme for FRESHAIR4Life, equipping national teams from Uganda, Kyrgyzstan, Greece, Romania and Pakistan with the teaching and content knowledge and confidence to implement tailored interventions to protect adolescents from tobacco, vaping and air pollution.

**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.**

#### Achievements:

Two new desktop helpers were launched in 2025. *Desktop Helper No. 18 - Usefulness of Peak Expiratory Flow (PEF) in Everyday Clinical Practice for Asthma*, was published including translations and adaptations by our network into 8 languages. *Desktop Helper No. 19 - A practical guide to improve rhinitis diagnosis in primary care* was endorsed by the World Allergy Organization and the educational package includes the desktop helper in 7 languages and three clinical case studies, in the same languages. Two webinars were developed and presented on rhinitis diagnosis.

Work also took place on two other Desktop Helpers published in early 2026, namely *Desktop Helper No. 20 - A practical guide to improve rhinitis management in primary care* and *Desktop Helper No. 21 - Asthma and mental health: holistic and practical guidance for primary care*.

An online version of all Desktop Helpers has been developed to allow alternative access to these resources.

We launched our new micro e-learning programme, Breaths, designed to provide time-limited, low barrier to access practical education that enhances primary care providers' capability, confidence, and motivation in delivering high-quality respiratory care. It leverages structured microlearning strategies tailored to the time constraints of primary healthcare professionals. Each Breath (mini-course) takes around 5-10 minutes to complete and supports clinical decision-making. Since the launch of our first Breath on asthma diagnosis mid-year, we now have 22 covering asthma, rhinitis and COPD. To date we have had 3,203 engaged learners and a 54% course completion rate, which is significantly higher than with industry averages of up to 12%.

Our leading initiative Spirometry Simplified, which seeks to empower primary care clinicians worldwide by enabling the widespread and equitable adoption of spirometry, ran two new programmes in 2025. Supplementing the self-paced e-learning, these included in person workshops - one in Braşov, Romania at our Scientific Meeting with 23 delegates from Romania, North Macedonia, Portugal and India, and another in Singapore, which enjoyed record participation with 30 participants.

At our Scientific Meeting in Braşov, we held a successful research school on implementation science studies in primary care which was attended by 19 researchers from a range of countries. The school aimed to build capacity in primary care respiratory research by providing interactive, hands-on training and was preceded by an introductory webinar.

Building on previous successful research schools, IPCRG was commissioned by General Practitioners Research Institute (GPRI) to run a Spanish-language online Introduction to Research school over several weekends in June 2025. We recruited 26 primary care clinicians from Breathe Well and OptimAIR research programmes across Argentina, Brazil, Chile, Spain and Peru. Feedback for the programme was extremely positive, with 96.2% saying they would recommend the school to others.

## International Primary Care Respiratory Group

### Directors' Report to the Members and Trustees

#### For the year ended 31 December 2025

To expand the reach of our programmes, IPCRG colleagues and materials were present at conferences throughout 2025, including the European Respiratory Society meeting in Amsterdam where members of our network chaired and presented at primary and integrated respiratory care sessions, and also at WONCA 2025 in Porto, Portugal where colleagues delivered a 'Making Sense of COPD' workshop on providing personalised treatment and self-management support for people with COPD.

Work continues on the development of interactive versions of the COPD Wheel and Asthma Slide Rule, and these are expected to be launched in 2026. In addition, a teaching pack on the asthma diagnosis jigsaw puzzle is nearing completion. The teaching pack for clinical teachers will use examples from activity in North Macedonia, Malaysia, Uganda and India and includes a step-by-step guide to running a workshop using the model, as well as guidance on communicating the diagnosis.

***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.***

#### **Achievements**

During 2025, we strengthened the use of our brands, particularly on social media, and late in the year commissioned new logos and a website upgrade for 2026. We were more active on social media compared to similar organisations, which is testament to good planning processes and sufficient content.

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

Our Facebook posts **reached almost 13 million** users in 2025 which is a 3.6 time increase compared with 2024. Facebook users also grew adding another 1,640 followers, to 13,427 – a 15% increase from 2024. Pakistan, Bangladesh, and India are among our top followers.

A specific ad campaign on our new Breaths e-learning showing 171,118 views and 200,208 people reached.

Our profile on Instagram is growing. 1.5 million accounts were reached in the year and we have 1,125 followers. Brazil, Spain, and Portugal are among the top followers.

LinkedIn post views for the year were 110,646 and we had 1,724 follows by December 2025, which is a 36% increase on the previous year.

X (Twitter) is relatively stable, with slow growth, however we plan to move away from this platform in the future.

The use of Google Ads proved to continue to be an effective strategy with 373,000 impressions over the year and highest active users in the UK, India and the US.

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 desktop helpers remain the most popular downloads from the website.

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.

## International Primary Care Respiratory Group

### Directors' Report to the Members and Trustees

For the year ended 31 December 2025

***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 which needs to underpin all investment in primary care. Discussion has continued to inform the creation of a set of profession-agnostic primary care competence statements that are needed to deliver the quality statements in ['What does good quality asthma care look like?' and 'What does good quality COPD care look like?'](#) These will be supported by a set of learning resources that can be adapted for national use. Furthermore, a working group was established to develop a consensus about the elements of the respiratory programme of a family medicine post-graduate curriculum, prompted by discussions with colleagues in Egypt, Tunisia, Algeria and Morocco. Research into country case studies of good routine respiratory care began in 2025 and has highlighted a number of exemplar quality assurance programmes. Meanwhile, we continue to focus on building capacity to teach effectively, through our Teach the Teacher initiative.

#### **Research**

***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 April 2025 we held our 8<sup>th</sup> Scientific Meeting in Braşov, Romania, which attracted praise from delegates for presenting “many opportunities for dialogue with early career people, pharmacists and healthcare professionals”. The event was hosted by our Romanian group RespiRO at the Transilvania University of Braşov. 146 people attended from 24 countries, and 78 abstracts were presented in either conversation café or oral format. The meeting was accredited by the European Accreditation Council for Continuing Medical Education (EACCME®) with 10.0 European CME credits (ECMEC®s) and by the European Board for Accreditation in Pneumology (EBAP) for 9.5 CME credits.

The Scientific Programme Committee for the 13<sup>th</sup> World Conference in Tunis was recruited and began work on an innovative programme, incorporating the 1<sup>st</sup> North African Interdisciplinary Respiratory Forum, and a full programme of highly interactive workshops.

***Objective 10: Use ownership of thenpjPCRM journal to articulate our voice, values and vision and improve key performance indicators.***

#### **Achievement:**

From January 2025, IPCRG now owns the peer reviewed journal Nature partner journal (npj) Primary Care Respiratory Medicine which is now the journal of IPCRG and its Members, including the founder, PCRS-UK. In June 2025 the journal's Impact Factor improved from 3.1 to 4.7, placing it in the top quartile of both primary care and respiratory medicine journals.

José Luis Castro, the WHO Director General's Special Envoy for Chronic Respiratory Diseases, stated "For researchers, clinicians, and policymakers working to improve respiratory outcomes, this journal offers timely, peer-reviewed insights into what works—and how it can be implemented at scale."

## International Primary Care Respiratory Group

### Directors' Report to the Members and Trustees

For the year ended 31 December 2025

***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.***

#### **Achievements:**

In 2025 IPCRG co-authored the GARD and WHO scientific background paper and key advocacy messages in response to the World Health Assembly Lung Health Resolution a paper on tobacco and the WHO Europe and European Respiratory Society first report on chronic respiratory diseases. IPCRG also enabled the recruitment of primary care colleagues to WHO asthma and COPD guideline committees.

There remains a problem that what research gets funded does not necessarily help answer the main service challenges faced by governments, particularly in resource-constrained settings, where the communities most affected by respiratory disease live. These are mainly implementation challenges in primary care. Therefore, we launched the Global Primary Care Respiratory Collaborative, which will bring together generators, users and funders of research to advance primary respiratory healthcare in low-and middle-income countries. Developed in close dialogue with the World Health Organization and the NIHR-funded RESPIRE programme, the Collaborative will create an open-access repository of the current evidence on implementing chronic respiratory interventions in primary care settings in low and middle income settings, identify critical gaps and actionable opportunities.

FRESHAIR4Life is an implementation science programme to prevent 14-21 year olds' exposure to air pollution and tobacco in low and middle income countries. IPCRG facilitated the involvement of its Members in Kyrgyzstan, Greece, Romania and Uganda and has continued to support their engagement. IPCRG leads work packages on capacity building and communications and has delivered a Teach the Teacher programme and developed a new online course on social media for researchers. It also continues to provide tailored support to national teams as they roll out interventions and develop their social media campaigns. In order to assess the effectiveness of the Teach the Teacher programme, a qualitative study has been initiated to assess the impact of Tier 1 on Tier 2 teachers' confidence and ability to train implementers to deliver interventions.

IPCRG leads the Stakeholder Engagement programme for [RESPIRE](#), a global health respiratory research programme in Asia, which was selected by the funder, UK National Institute for Health and Care Research (NIHR) as an award winner in its inaugural [Impact Prize](#). RESPIRE competed against 130 applicants from the full NIHR portfolio, not just global health projects, so this is an important achievement. RESPIRE held its [annual scientific meeting](#) in Sabah, Malaysia in July, where colleagues exhibited research projects that we hope will be submitted to our upcoming conference in Tunis.

We continue to work as stakeholder engagement co-lead on the Breathe Well South America project, led by the University of Birmingham and [Universidad Científica del Sur](#) (UCSUR) in Peru. This project aims to create and test a primary care pathway for COPD in three countries: Argentina, Peru and Brazil. IPCRG has connected teams to other stakeholders in Latin America, and Spanish and Portuguese teaching resources such as the COPD Right Care programmes in Spain and Portugal. Breathe Well South American colleagues also participated in IPCRG's Introduction to Research school in Spanish, funded by General Practitioners Research Institute (GPRI).

IPCRG ran a journal club in 2025 with RESPIRE, including a series of free academic writing workshops on grant writing, writing for publication, writing critically and writing up implementation science for the Global Health Respiratory Network ([GHRN](#)), which brings together UK-funded global respiratory research partnerships.

As well as sitting on the [WHO guideline groups for asthma](#), our Asthma Right Care leaders have also [joined Global Initiative for Asthma \(GINA\) and Global Allergy Airways Patient Platform \(GAAPP\) stakeholders](#) to discuss the policy changes and education needs that can help to accelerate adoption of GINA track 1 asthma management and how our tools can engage and spark system and culture change.

IPCRG continues to contribute to the WHO Knowledge Action Portal for non-communicable diseases (NCDs).

**International Primary Care Respiratory Group**  
**Directors' Report to the Members and Trustees**  
**For the year ended 31 December 2025**

***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 using 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 right care. The final outputs are expected in 2026.

The Board commissioned an external mixed methods evaluation of the value of the Asthma Right Care programme which is expected to report in 2026.

IPCRG's own small grants programme of £50,000 to address prioritised research needs awarded four grants on cough, three on COPD, two on inhaled medicines and three on asthma. Seven of the eleven projects have now reported and a further two have disseminated scientific outputs but their wider project is not yet complete.

IPCRG facilitated Member engagement in three separate research bids to a new Global Alliance against Chronic Disease (GACD) call on equitable transformation of health systems. Unfortunately, it was an extremely competitive call, with 150 bids submitted and 5 selected to the EU Horizon programme. None of our bids were successful,

## **Advocacy**

***Objective 13: Advocate for respiratory health and call on governments and payors to build trust in primary care and invest in our roadmap <https://www.ipcrg.org/aboutus/advocacy>***

**Achievement:**

Until recently, IPCRG has prioritised its membership, education and research activities. However, new opportunities to advocate for primary respiratory care have been emerging, including the lead up to the adoption of the World Health Assembly Lung Health Resolution and the United Nations Political Declaration on non-communicable diseases (NCDs). There is an important opportunity to shape how governments respond to these two commitments to respiratory health, by demonstrating and advocating the primary care role. Therefore, in addition to presenting the primary care position and roadmap at a number of side meetings of European and global assemblies, we began a new project to operationalise our roadmap <https://www.ipcrg.org/aboutus/advocacy>. This has a goal to develop country case studies that illustrate how routine primary care can be high value and contribute effectively to the Lung Health Resolution goals of scaling prevention, strengthening early diagnosis, expanding access to treatment, and providing structured monitoring. prevention, improved diagnosis, faster and more equitable access to treatment. It will also identify where there are opportunities to tackle low value care.

## **Plans for future periods**

The 13th IPCRG World Conference & 1st North African Interdisciplinary Respiratory Forum will take place in Tunis from 11-14 June 2026. The conference coincides with the 25th anniversary of IPCRG's founding, and several founders will attend.

The directors met in September 2025 to review progress towards our vision and to discuss the definition of "primary care". Directors also maintained their commitment to the IPCRG Strategic Objectives 2024-2026 with minor changes.

**International Primary Care Respiratory Group**  
**Directors' Report to the Members and Trustees**  
**For the year ended 31 December 2025**

### **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.
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.

### **Advocacy**

13. Advocate for respiratory health and call on governments and payors to build trust in primary care and invest in our roadmap <https://www.ipcrg.org/aboutus/advocacy>

## **International Primary Care Respiratory Group**

### **Directors' Report to the Members and Trustees**

**For the year ended 31 December 2025**

#### **Financial review**

During 2025, 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 gain of £380 (2024: £4,290 loss), the net movement in funds for the year is a net loss of £71,686 (2024: loss of £215,184). 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. In 2025, 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 2025 general funds, being the unrestricted free reserves of the charitable company, were £890,413 (2024: £898,275), meeting the requirements of the reserves policy. At 31 December 2025 restricted funds were £217,358 (2024: £281,182).

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 tied to quarterly sales figures or new product launches which introduces uncertainty in terms of IPCRG budgeting. 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.

#### **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.

**International Primary Care Respiratory Group**  
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## Organisational structure

A Board of Directors administers the charity. This comprised:

- ex officio, the President of the Company;
- ex officio, the President Elect of the Company;
- ex officio, the Treasurer of the Company; and
- 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 2025 five directors were co-opted to provide geographical and topical expertise; Amanda Barnard was elected as President in May 2024 for a two year term, 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 2025 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 Writer Ian Wright; Education Coordinator Luis Carvalho; Research Coordinator Neil Fitch; Social Media and E-learning Support Hugo Rojas; HR Consultant Laura Ferguson until March 2025, then Antonia Nicholls; Journal advisor, Martin Delahunty; and Accountant, Alison Donaldson. Joe Casson, Project Support was employed by IPCRG during the year.

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 2025 are noted on page 17.

## 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.

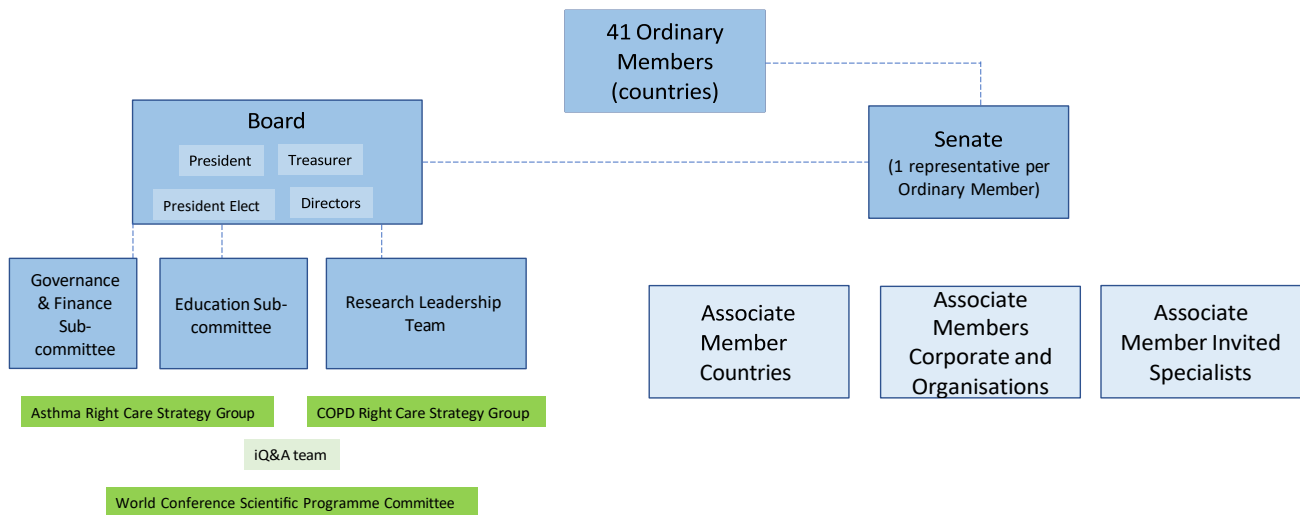
# International Primary Care Respiratory Group

## Directors' Report to the Members and Trustees

For the year ended 31 December 2025



## IPCRRG Clinically-led Decision Making



### 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 IPCRRG does;
- Its finances and reporting requirements;
- Recent Board papers;
- Organisational structure;
- Governance policies such as risk management, declaration of interest, sponsorship and endorsement.

As an international organisation with directors working in different continents, face-to-face training is not normally an option; therefore, additional discussions about the role are maintained by email and telephone. However, a strategy meeting was run in person in September 2025 which had a focus on the definition of primary care.

### Ordinary Members

The following 41 organisations were ordinary members in 2025 (2024: 39). Peru and Uruguay joined in the year. 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, Bangladesh Primary Care Respiratory Society (BPCRS)  
Brazil, GEPRAPS Brazil  
Bulgaria, Bulgarian General Practice Society for Research and Education (BGPSRE)  
Canada, Family Physician Airways Group of Canada  
Chile, Grupo de Respiratorio de Atención Primaria (GRAP-Chile)  
China, Chinese Alliance for Respiratory Diseases in Primary Care (CARDPC)  
Cyprus, Cyprus Respiratory Group

## **International Primary Care Respiratory Group**

### **Directors' Report to the Members and Trustees**

**For the year ended 31 December 2025**

Finland, FILHA  
France - PrimAir  
Germany, Deutsche Forschungsgruppe Pneumologie in der Primärversorgung  
Greece, Greek Primary Care Respiratory Group  
India, Pulmocare Research and Education (PURE) Foundation  
Ireland, Primary Care Respiratory Society Ireland (PCRSI)  
Israel, Israel Association of Family Physicians  
Italy, Società Italiana Interdisciplinare per le Cure Primarie  
Kyrgyzstan, Primary Care Respiratory Group, Kyrgyzstan  
Malaysia, Persatuan Perubatan Primer Respiratory (Primary Care Respiratory Group)  
Mexico, Confederacion Nacional de Pediatría de México (CONAPEME)  
Montenegro, Montenegro Respiratory Group  
New Zealand, New Zealand Primary Care Respiratory Group  
Norway, Lunger i Praksis  
Pakistan, The Allergy & Asthma Institute, Pakistan  
Peru, Grupo de Trabajo de Enfermedades Respiratorias en Peru – SOPEMFYC  
Portugal, Portuguese Association of Family Physicians - respiratory group (GRESP)  
Republic of North Macedonia, Association of Family Medicine Specialists - Respiratory Group (AFMS-RG)  
Romania - Romanian Primary Care Respiratory Group, RespiRO  
Singapore, COPD Association Singapore  
Slovenia, Slovenia Primary Care Respiratory Group  
Spain, Sociedad de Respiratorio en Atencion Primaria (GRAP)  
Sri Lanka, Primary Care Respiratory Group, Sri Lanka  
Sweden, Swedish Primary Care Respiratory Group  
Thailand, Thai Primary Care Respiratory Group (Thai-PCRG)  
The Netherlands, CAHAG  
Tunisia, IPCRG Tunisia  
Turkey, IPCRG TURKEY Nefes  
Uganda, Makerere University Lung Institute (MLI)  
UK, Primary Care Respiratory Group-UK, (PCRS-UK)  
United States, Primary Care Respiratory Group, United States  
Uruguay, Asma Uruguay  
Vietnam – IPCRG Vietnam

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

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

## International Primary Care Respiratory Group

### Directors' Report to the Members and Trustees

For the year ended 31 December 2025

#### Administrative details

##### Directors

**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 Advocay Member. Previously an IPCRG Board Co-optee from September 2022.

**Treasurer from May 2025:** Mr Michael Barron was an IPCRG Board Co-optee until May 2025, when he was appointed Treasurer.

**Co-optee from 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 ofnpjPCRM. Was previously IPCRG President to May 2024.

**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:**  
SC256268  
**Registered Charity Number:**  
SC035056

**Registered Office**  
4th Floor  
115 George St  
Edinburgh  
Midlothian  
EH2 4JN

**Auditor**  
McLay McAlister  
and McGibbon LLP  
145 St Vincent St  
Glasgow  
G2 5JF

**Bankers**  
Bank of Scotland plc  
Princes House  
50 West Campbell St  
Glasgow  
G2 6PZ

**Solicitors**  
Morton Fraser  
Quartermile Two  
2 Lister Square  
Edinburgh  
EH3 9GL

#### Statement of directors' responsibilities

The directors (who are also trustees of International Primary Care Respiratory Group for the purposes of charity law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the directors are required to:

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

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**Directors' Report to the Members and Trustees**  
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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 15<sup>th</sup> June 2026:



**Director – Michael Barron**

**International Primary Care Respiratory Group**  
**Independent Auditor's Report to the Members and Trustees**  
**For the year ended 31 December 2025**

## Opinion

We have audited the financial statements of International Primary Care Respiratory Group (the charitable company) for the year ended 31 December 2025 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 2025 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 2025**

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

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

#### **Matters on which we are required to report by exception**

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

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

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

#### **Responsibilities of directors**

As explained more fully in the directors' responsibilities Statement set out on page 17-18, 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 2025**

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](http://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:** 16/06/2026

## International Primary Care Respiratory Group

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

For the year ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>Income and endowments from:</b>					
Grants and donations		0	475,481	475,481	404,587
Charitable activities		186,712	0	186,712	402,761
<b>Total</b>		<u>186,712</u>	<u>475,481</u>	<u>662,193</u>	<u>807,347</u>
<b>Expenditure on:</b>					
Raising funds	3	324	0	324	6,433
Charitable activities:					
- General	4	180,533	0	180,533	98,894
- Education	4	(13,013)	74,830	61,817	64,533
- Research	4	20,422	121,217	141,639	166,605
- Change	4	0	343,258	343,258	448,574
- Conferences	4	57,032	0	57,032	268,824
<b>Total</b>		<u>245,298</u>	<u>539,305</u>	<u>784,603</u>	<u>1,053,863</u>
<b>Net (expenditure)</b>		(58,586)	(63,824)	(122,410)	(246,515)
Transfer between funds		0	0	0	0
<b>Other recognised gains/(losses):</b>					
Realised gain/(loss) on currency conversion		380	0	380	(4,290)
Interest receivable		50,344	0	50,344	35,621
<b>Net movements in funds</b>	10	(7,862)	(63,824)	(71,686)	(215,184)
<b>Reconciliation of funds:</b>					
Total funds brought forward		898,275	281,182	1,179,457	1,394,641
Total funds carried forward		<u>890,413</u>	<u>217,358</u>	<u>1,107,771</u>	<u>1,179,457</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 25 to 38 form part of these financial statements

## International Primary Care Respiratory Group

### Balance Sheet

As at 31 December 2025

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Office equipment	11	-	494
<b>Current assets</b>			
Debtors	12	184,748	91,318
Cash at bank and in hand		1,043,094	1,157,823
		<u>1,227,842</u>	<u>1,249,141</u>
<b>Current liabilities</b>			
<b>Creditors:</b> Amounts falling due within one year	13	(120,071)	(70,178)
		<u>1,107,771</u>	<u>1,179,457</u>
<b>Net assets</b>		<u><u>1,107,771</u></u>	<u><u>1,179,457</u></u>
 <b>Funds</b>			
Restricted funds	14	217,358	281,182
Unrestricted funds:			
- General reserve	14	740,413	748,275
- Designated funds	14	150,000	150,000
		<u>1,107,771</u>	<u>1,179,457</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 15 June 2026 and signed on their behalf by:



*Director – Michael Barron*

**Company number: SC256268**

The notes on pages 25 to 38 form part of these financial statements

**International Primary Care Respiratory Group**

**Statement of cash flows**

**As at 31 December 2025**

	<b>Notes</b>	<b>2025</b>	<b>2024</b>
		£	£
<b>Cash flows from operating activities:</b>			
<b>Net cash provided/(used by) by operating activities</b>	16	<b>(165,947)</b>	<b>(292,886)</b>
Change in cash in the reporting period		<b>(165,947)</b>	<b>(292,886)</b>
Cash at the beginning of the period		1,157,823	1,419,477
Write off of capital items		494	0
Change in cash due to exchange rate movements		380	(4,389)
Change in cash due to interest receivable		50,344	35,621
<b>Cash at the end of the reporting period</b>		<b>1,043,094</b>	<b>1,157,823</b>
<b>Analysis of cash and cash equivalents</b>			
Cash held at bank		343,071	193,896
Cash equivalents – held on 12 month deposit		700,023	963,927
		<b>1,043,094</b>	<b>1,157,823</b>

The notes on pages 25 to 38 form part of these financial statements

## International Primary Care Respiratory Group

### Notes to the Financial Statements

For the year ended 31 December 2025

#### 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 2025

#### 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 2025

#### 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 2025**

**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**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2025</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2024</b>
	£	£	£	£	£	£
Consultancy	324	0	324	6,433	0	6,433
	<u>324</u>	<u>0</u>	<u>324</u>	<u>6,433</u>	<u>0</u>	<u>6,433</u>

**4. Charitable activities**

	<b>General</b>	<b>Education</b>	<b>Research</b>	<b>Change</b>	<b>Conferences</b>	<b>Total 2025</b>
	£	£	£	£	£	£
Management	36,392	11,090	33,146	33,451	8,730	122,809
Website	11,372	1,178	39	1,135	220	13,944
Travel & accommodation	5,222	0	1,505	22,735	5,023	34,485
Project costs	49,469	38,814	63,300	143,884	40,527	335,994
Support costs (see note 5)	78,078	10,735	43,649	142,053	2,532	277,047
	<u>180,533</u>	<u>61,817</u>	<u>141,639</u>	<u>343,258</u>	<u>57,032</u>	<u>784,279</u>

	<b>General</b>	<b>Education</b>	<b>Research</b>	<b>Change</b>	<b>Conferences</b>	<b>Total 2024</b>
	£	£	£	£	£	£
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>

**International Primary Care Respiratory Group**

**Notes to the Financial Statements - continued**

**For the year ended 31 December 2025**

**5. Support costs**

	<b>General £</b>	<b>Education £</b>	<b>Research £</b>	<b>Change £</b>	<b>Conferences £</b>	<b>Total 2025 £</b>
Governance costs (see note 6)	8,970	3,495	3,716	0	0	16,181
Professional fees	17,470	0	0	0	0	17,470
Administrative expenses	51,638	7,240	39,933	142,053	2,532	243,396
	<u>78,078</u>	<u>10,735</u>	<u>43,649</u>	<u>142,053</u>	<u>2,532</u>	<u>277,047</u>

	<b>General £</b>	<b>Education £</b>	<b>Research £</b>	<b>Change £</b>	<b>Conferences £</b>	<b>Total 2024 £</b>
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>

**6. Governance costs**

	<b>2025 £</b>	<b>2024 £</b>
Chief Executive officer	1,820	8,338
Audit and accountancy	7,150	6,500
Administrative expenses	7,211	9,487
	<u>16,181</u>	<u>24,325</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 2025**

**8. Employees**

The average number of employees during the year was:	2025	2024
Average number of employees (administration)	<u>1</u>	<u>2</u>
	£	£
The associated total cost during the year was:	<u>28,514</u>	<u>63,168</u>

**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 £187,991 (2024: £173,377), 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 £6,747 (2024: £2,400), as a result of her involvement in various projects as allowed by the charitable company's article of association), as well as £1,407.10 (2024: £0) as a reimbursement of travel costs incurred on the necessary business of the organisation. At the year end, £0 (2024: £0) was outstanding.

Cláudia Vincente, director, received honoraria totalling £nil (2024: £5,635) for her involvement in various projects as allowed by the charitable company's article of association). At the year end, £0 (2024: £0) was outstanding.

Amanda Barnard, director, received honoraria totalling £13,070 (2024: £4,850) for her position as President and involvement in various projects as allowed by the charitable company's article of association) as well as £3,394.12 (2024: £0) as a reimbursement of travel costs incurred on the necessary business of the organisation. At the year end, £0 (2024: £0) was outstanding.

Dermot Ryan, director, received honoraria totalling £4,415.55 (2024: £nil), as a result of his involvement in various projects as allowed by the charitable company's article of association) as well as £1,646 (2024: £0) as a reimbursement of travel costs incurred on the necessary business of the organisation. At the year end, £0 (2024: £0) was outstanding.

Ema Paulino, director, received £515 (2024: £0) as a reimbursement of travel costs incurred on the necessary business of the organisation. At the year end, £0 (2024: £0) was outstanding.

Michael Barron, director, received £86.09 (2024: £0) as a reimbursement of travel costs incurred on the necessary business of the organisation. At the year end, £0 (2024: £0) was outstanding.

A total of 5 (2024: 5) directors were reimbursed travel and subsistence expenses totaling £5,954.55 (2024: £5,567) in connection with undertaking the company's charitable activities.

International Primary Care Respiratory Group

Notes to the Financial Statements - continued

For the year ended 31 December 2025

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

	2025 £	2024 £
Auditor's remuneration		
– audit fees	7,150	6,500
– non-audit fees	0	0
Depreciation	0	258
	<u>          </u>	<u>          </u>

11. Tangible fixed assets

<b>At cost:</b>	2025 £	2024 £
Balance carried forward	774	774
Additions	0	0
Disposals	(774)	0
	<u>          </u>	<u>          </u>
Closing balance	0	774
	<u>          </u>	<u>          </u>
<b>Depreciation:</b>		
Balance carried forward	280	22
Charge for the period	0	258
Disposals	(280)	0
	<u>          </u>	<u>          </u>
Closing balance	0	280
	<u>          </u>	<u>          </u>
Net book value	<u>          </u>	<u>          </u>

12. Debtors

	2025 £	2024 £
Trade debtors	156,412	30,460
Other debtors	28,336	60,858
	<u>          </u>	<u>          </u>
	<u>184,748</u>	<u>91,318</u>

**International Primary Care Respiratory Group**

**Notes to the Financial Statements - continued**

**For the year ended 31 December 2025**

**13. Creditors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	37,024	12,933
Other creditors & accruals	47,514	24,823
Deferred income	35,533	32,422
	<u>120,071</u>	<u>70,178</u>

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

At 1 January 2025	32,422	2,451
2025 conference income released to income earned	(32,422)	(2,451)
2026 conference income	35,533	32,422
At 31 December 2025	<u>35,533</u>	<u>32,422</u>

International Primary Care Respiratory Group

Notes to the Financial Statements - continued

For the year ended 31 December 2025

14. Funds

	At 1 January 2025 £	Income £	Expenditure £	Transfers £	Gain/(loss) on currency conversion £	At 31 December 2025 £
<b>General</b>	748,275	237,436	(245,678)	0	380	740,413
<b>Designated funds</b>						
Future Conferences	150,000	0	0	0	0	150,000
	150,000	0	0	0	0	150,000
<b>Total unrestricted funds</b>	898,275	237,436	(245,678)	0	380	890,413
<b>Restricted funds</b>						
RESPIRE 2	7,887	12,870	(24,981)	0	0	(4,224)
BREATHE WELL South America	(4,054)	10,702	(8,349)	0	0	(1,701)
Asthma Right Care	103,405	121,805	(136,196)	2,762	0	91,776
Teach the Teacher - Children with Asthma	7,927	0	(7,927)	0	0	0
Multimorbidity	8,666	0	(8,666)	0	0	0
GHRN (Synergies)	3,039	2,490	(4,383)	0	0	1,146
COPD & Mental Health	551	0	(551)	0	0	0
Remote Consultations	2,892	0	(2,892)	0	0	0
Asthma Right Care Latin America	17,775	0	(15,013)	(2,762)	0	0
Teach the Teacher						
COPD Right Care	(20,268)	133,873	(125,573)	0	0	(11,968)
Asthma Diagnosis Jigsaw	373	0	(4,485)	0	0	(4,112)
FRESHAIR4Life	2,957	40,821	(55,070)	0	0	(11,292)
Desktop Helper	12,046	0	(12,046)	0	0	0
Translations						
Desktop Helper – Difficult to Manage Asthma	47,905	0	(29,449)	0	0	18,456
ALK Allergic Rhinitis	89,326	30,453	(61,990)	0	0	57,789
PuRe	755	9,618	(2,782)	0	0	7,591
Interstitial Lung Disease	0	31,136	(990)	0	0	30,146
Roadmap	0	56,061	(12,310)	0	0	43,751
Optimair	0	25,652	(25,652)	0	0	0
<b>Total restricted funds</b>	281,182	475,481	(539,305)	0	0	217,358
<b>Total funds</b>	1,179,457	712,917	(784,983)	0	380	1,107,771

International Primary Care Respiratory Group

Notes to the Financial Statements – continued

For the year ended 31 December 2025

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	Gain/(loss) on currency conversion £	At 31 December 2024 £
<b>General</b>	739,747	438,382	(425,564)	0	(4,290)	748,275
<b>Designated funds</b>						
Future Conferences	150,000	0	0	0	0	150,000
	150,000	0	0	0	0	150,000
<b>Total unrestricted funds</b>	889,747	438,382	(425,564)	0	(4,290)	898,275
<b>Restricted funds</b>						
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 Translations	19,891	6,750	(14,595)	0	0	12,046
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
<b>Total restricted funds</b>	504,894	404,587	(628,299)	0	0	281,182
<b>Total funds</b>	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 2025

#### 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 2022 funded by National Institute for Health and Care Research (NIHR), using UK international development funding from the UK Government to support global health research, to the University of Edinburgh, which leads the programme. In addition, IPCRG delivered an advocacy masterclass and 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. The negative balance as of December 2025 will be invoiced during 2026.

Breathe Well South America: a global health research project funded by National Institute for Health and Care Research (NIHR), using UK international development funding from the UK Government that addresses poor and inequitable access to quality primary healthcare for patients with chronic obstructive pulmonary disease (COPD) in Brazil, Argentina and Peru, starting in 2024 for four years. The negative balance as of December 2025 will be invoiced during 2026.

Asthma Right Care: The IPCRG initiated and leads a social movement approach to raising awareness about the right care for people with mild - moderate asthma, addressing the over-reliance on episodic care including over-reliance on short-acting beta<sub>2</sub>- agonists. 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 supported further work in these two countries. Fully spent in 2025.

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. Fully spent in 2025.

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 the end of 2026 with additional funding provided by RESPIRE2.

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. Fully spent in 2025.

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

## International Primary Care Respiratory Group

### Notes to the Financial Statements – continued

#### For the year ended 31 December 2025

well as a peer-reviewed position paper which continue to be disseminated. Funded by Boehringer Ingelheim. Fully spent in 2025.

**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 and completed in 2025.

**COPD Right Care:** Following the principles of the successful Asthma Right care movement, various educational and campaigning resources have been developed. Original funding from Boehringer Ingelheim; spread and dissemination funded by AstraZeneca. This project continues to be funded by internal IPCRG resources.

**Asthma Diagnosis Jigsaw:** This project aimed to produce an educational approach to help clinicians and patients understand the many factors in diagnosing asthma. A peer-reviewed publication and desktop helper have been published and a teaching toolkit is in development. Multi funded by AstraZeneca, GSK and Vitalograph, with additional funding requirements covered by IPCRG.

**FRESHAIR4Life:** IPCRG are partners in a 4-year implementation research project started in 2023 on the tailored, multidisciplinary NCD prevention package FRESHAIR4Life, 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; 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 with the project completed in 2025.

**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. Additional funding used to develop a Desktop Helper on Asthma and Mental Health. 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.

**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.

**Interstitial Lung Disease -** This is a resource pack including a desktop helper, case study and e-learning IPCRG Breath in three languages, due to be published in 2026. Funded by Boehringer Ingelheim.

**Roadmap - *Doing the right things right: how to strengthen primary care to benefit people with chronic respiratory disease*** – an implementation package responding to the World Health Assembly Lung Health Resolution that includes how to operationalise our roadmap, engagement strategy and implementation case studies funded by Sanofi.

**OptimAIR -** IPCRG was commissioned by The General Practitioners Research Institute (GPRI) to run a Spanish-language online Introduction to Research school in June 2025 for primary care clinicians and researchers in Argentina, Brazil, Chile, Spain and Peru.

**Breathlessness:** Resources including a desktop helper, developed in 2024, aimed at improving the management and understanding of breathlessness amongst those with chronic respiratory disease. Funding was secured from AstraZeneca to kick start this project.

**International Primary Care Respiratory Group**

**Notes to the Financial Statements – continued**

**For the year ended 31 December 2025**

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

	<b>General fund £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Tangible assets	0	0	0	0
Debtors	12,415	0	172,333	184,748
Cash and bank	803,233	150,000	89,861	1,043,094
Current liabilities	(75,235)	0	(44,836)	(120,071)
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets at 31 December 2025	740,413	150,000	217,358	1,107,771
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	<b>General fund £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
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)
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets at 31 December 2024	748,275	150,000	281,182	1,179,457
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	<b>2025 £</b>	<b>2024 £</b>
<b>Net income for the reporting period</b>	(122,410)	(246,515)
<b>Adjustments for:</b>		
Depreciation	0	258
Increase in debtors	(93,430)	(27,030)
Increase/(decrease) in creditors	49,893	(19,599)
	<hr/>	<hr/>
<b>Net cash flows provided by operating activities</b>	(165,947)	(292,886)
	<hr/> <hr/>	<hr/> <hr/>

**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 £104,446 (2024: £106,175) (excluding 20% VAT) from the charitable company during the year for her services, as well as a reimbursement of £1,230.34 for travel expenses incurred whilst undertaking the company's charitable activities (2024: £123). At the year end £8,355.75 (2024: £6,663) was outstanding.

Nicola Connor, worked as Business Manager during the year. Fees totaling £50,436 (2024: £48,460) (excluding 20% VAT) were paid to N J Connor Limited during the year. At the year end £3,801.60 (2024: £0) was outstanding.

**International Primary Care Respiratory Group**

**Notes to the Financial Statements – continued**

**For the year ended 31 December 2025**

**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: 4<sup>th</sup> 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 2024**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2024</b>
	£	£	£
Income and endowments from:			
<b>Grants and donations</b>	0	404,587	404,587
Charitable activities	402,761	0	402,761
<b>Total</b>	<u>402,761</u>	<u>404,587</u>	<u>807,348</u>
Expenditure on:			
<b>Raising funds</b>	6,433	0	6,433
Charitable activities:			
- General	98,894	0	98,894
- Education	13,163	51,370	64,533
- Research	35,134	131,471	166,605
- Change	3,116	445,458	448,574
- Conferences	268,824	0	268,824
<b>Total</b>	<u>425,564</u>	<u>628,299</u>	<u>1,053,863</u>
<b>Net (expenditure)/income</b>	<u>(22,803)</u>	<u>(223,712)</u>	<u>(246,515)</u>
Transfer between funds	0	0	0
Other recognised (losses)/gains:			
Realised (loss)/gain on currency conversion	(4,290)	0	(4,290)
Interest receivable	35,621	0	35,621
<b>Net movements in funds</b>	<u>8,528</u>	<u>(223,712)</u>	<u>(215,184)</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	<u>889,747</u>	<u>504,894</u>	<u>1,394,641</u>
Total funds carried forward	<u><u>898,275</u></u>	<u><u>281,182</u></u>	<u><u>1,179,457</u></u>