

**INTERNATIONAL PRIMARY CARE
RESPIRATORY GROUP**
*(a company limited by guarantee and
not having share capital)*

DIRECTORS' REPORT AND ACCOUNTS

31 DECEMBER 2008

INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP

*(a company limited by guarantee
and not having share capital)*

(Company number: SC256268)

(Charity Number: SC035056)

DIRECTORS' REPORT AND ACCOUNTS

31 DECEMBER 2008

**INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP
DIRECTORS' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2008**

CONTENTS	PAGE
LEGAL AND ADMINISTRATIVE INFORMATION	1
DIRECTORS' REPORT	2
STATEMENT OF DIRECTORS' RESPONSIBILITIES	14
REPORT OF THE AUDITORS	15
STATEMENT OF FINANCIAL ACTIVITIES	16
BALANCE SHEET	17
CASH FLOW STATEMENT	18
NOTES ON THE ACCOUNTS	19

**INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP
LEGAL AND ADMINISTRATIVE INFORMATION**

DIRECTORS AND TRUSTEES

The directors of the charitable company (“the charity”) are its trustees for the purposes of charity law. The directors are:

Dr John A F Haughney (President)
Dr Anders Ostrem
Dr Miguel R Rodriguez
Dr Ron Tomlins (Treasurer)
Dr Mohammad O Yusuf

SECRETARY

Dr Ron Tomlins

REGISTERED OFFICE

Department of General Practice & Primary Care
Foresterhill Health Centre
Westburn Road
Aberdeen
AB25 2AY

AUDITORS

Anderson Anderson & Brown LLP
6 Carden Place
Aberdeen
AB10 1UR

BANKERS

Bank of Scotland
Princes House
50 West Campbell Street
Glasgow

SOLICITORS

Shepherd & Wedderburn
Saltire Court
20 Castle Terrace
Edinburgh

INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP DIRECTORS' REPORT

The directors submit their report and the audited accounts of the charitable company for the year ended 31 December 2008.

Legal and administrative information set out on page 1 forms part of this report. The accounts comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (revised 2005).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of Governing Document

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

Organisational Structure

A Board of Directors administers the charity. This comprises a minimum of three and a maximum of eight individuals including:

- ex officio, the President of the Company;
- ex officio, the President Elect of the Company;
- ex officio, the Immediate Past President of the Company;
- ex officio, the Treasurer of the Company; and
- up to four persons co-opted by the Directors

The President, President Elect and Treasurer of the Company are elected by Ordinary Resolution of the Company.

It is the charity's policy to seek to appoint directors who have a specific interest in its objects or whose skills can complement those already in place. Newly appointed directors are introduced to the workings of the Board through their first meetings.

Each Ordinary Member of the company 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 Company.

The Board is advised by an Executive Committee, comprising the Board plus the chairs of its sub-committees. These are Governance, Education and Guidance, Membership, Research and Conference Organising. There is also a Nominations Committee to advise on Board appointments. An Executive Officer, Sian Williams, is appointed by the directors to manage the day to day operations of the charity with support from a Business Manager. During 2008 this role was taken by Samantha Louw until July 2008 when she went on maternity leave, and then by Carmen Morris-Coulson.

Directors

The directors of the company during the year ended 31 December 2008 were as noted on page 1.

Recruitment and Appointment of Directors

The Directors are appointed as noted above. Any Director may be removed by Ordinary Resolution of the members.

INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP DIRECTORS' REPORT (continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Ordinary Members

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

Australia, National Asthma Council (Australia)
Bangladesh Lung Foundation - Primary Care Group
Belgian Primary Care Respiratory Group (BPCRG)
Canada, Family Physician Airways Group of Canada
Cyprus, Cyprus Respiratory Group
Denmark, Danish Respiratory Group
Greece, Hellenic Primary Care Respiratory Group (as of May 2008)
Ireland, Irish Respiratory Group
Italy, Associazione Italiana Medici di Famiglia (AIMEF)
New Zealand, New Zealand Primary Care Respiratory Group
Norway, Lunger i Praksis
Pakistan, The Allergy and Asthma Clinics and The Institute of Asthma and Allergy
Spain, Grupo Respiratorio
Sri Lanka, Primary Care Respiratory Group, Sri Lanka
Sweden, Swedish Respiratory Group in Primary Care
The Netherlands, CAHAG
UK, General Practice Airways Group

Related Parties and Affiliations

The ordinary members of the charitable company are national and international organisations. Each member of the Senate is a member of one of the ordinary member associations.

Induction and Training of Trustees

Trustees are provided with an induction pack, drawn from the Office of the Scottish Charity Regulator (OSCR) guidance for charity trustees, that includes:

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

As an international organisation, with trustees working in the UK, Norway, Spain, Pakistan and Australia, face-to-face training is not an option, therefore discussions about the role are maintained by email and telephone contact.

Risk Management

The directors have assessed the major risks to which the company is exposed, in particular those related to the operations and finance of the company and are satisfied that systems are in place to manage the exposure to major risks.

INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP DIRECTORS' REPORT (continued)

OBJECTIVES AND ACTIVITIES

The primary objectives of the charity are to improve health by raising funds to organise research and reviews 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.

In order to achieve the objectives the charity has four main workstreams:

1. Build the IPCRG brand and value to members, potential members and partners.
2. Develop innovative communication, research and education programmes.
3. Develop a sustainable and growing virtual organisation that is inclusive and relevant to primary care across the world.
4. Maximise operational efficiency and actively manage risk.

These key initiatives illustrate the progress we made during the year in these workstreams:

Building the brand

- At a campaigning level, we ran successful campaigns in support of World Asthma Day and World COPD Day.
- We were approved as a Wonca Europe Special Interest Group (SIG) that provides respiratory expertise to Wonca Europe's conference committees, and may provide representation at meetings needing a primary care respiratory voice.
- We attended meetings at the World Health Organisation to represent primary care respiratory interests during the development of a non-communicable disease research agenda for WHO, and also to meet with the Global Alliance Against Chronic Respiratory Diseases (GARD) team to consider how to support primary care's engagement in GARD activities.

Developing innovative programmes

- We ran a hugely successful 4th biennial conference in Seville in May, attended by 930 delegates from over 40 countries in all continents.
- The findings from our first IPCRG-funded research was published in Chest, a major peer-reviewed journal: Antibiotic prescribing and outcomes of lower respiratory tract infection in UK primary care.
- In conjunction with a University of Aberdeen faculty, we ran a highly popular IPCRG Academy workshop series.

Developing a sustainable and inclusive organisation

- We have continued to review our recruitment of members and associate members. One innovative approach has been to create an IPCRG e-faculty to address shortfalls in international primary care respiratory research capability. From five high calibre candidates we have selected Vietnam as our first partner. Two e-faculty visits were made in the last quarter of 2008, to a highly enthusiastic reception in Vietnam. We will conduct a research study on smoke and smoking cessation, FRESH AIR, with the local teams, which has been endorsed by GARD.
- Our UK Respiratory Research Foundation (UKRRF) was approved as a National Health Service funder, increasing the attractiveness of working with the IPCRG.

Maximising operational efficiency and actively managing risk

- Due diligence processes for the 2010 conference in Toronto continued with many budget iterations and negotiations with suppliers due to the economic downturn.

**INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP
DIRECTORS' REPORT (continued)**

ACHIEVEMENTS AND PERFORMANCE

The following section highlights our 2008 objectives and progress made against them.

1. Research

To increase the representativeness of primary care respiratory research in the public domain by equipping one primary care research-aspiring country with the skills to conduct high quality original research that will add to our knowledge about the nature and pattern of chronic respiratory disease and appropriate respiratory management.

Five countries gave presentations to the Research Committee during its meeting in Seville, and Vietnam was selected, with Romania commended. Two visits were made in the last quarter of 2008, to a highly enthusiastic reception in Vietnam. A detailed plan has been drawn up, including the aims of submitting abstracts to the IPCRG Scientific Conference in June 2009 and IPCRG 5th biennial meeting in Toronto in May 2010; and to have submitted its own abstracts with or without overseas partners by the time of the IPCRG 6th meeting in 2012. Together with the e-faculty, the Vietnamese team will conduct a research study on smoke and smoking cessation, FRESH AIR, which has been endorsed by GARD. Niels Chavannes leads this work. We will continue to learn from the process to inform a sustainable programme.

To publish and disseminate our research that aimed to identify risk factors for admissions and mortality among patients consulting a general practitioner (GP) for lower respiratory tract infection (LRTI).

This was published in Chest in November 2008.

Continue with the “Health Enhancing Activity Lung Therapy” (HEALTH) study investigating the impact of exercise on the physical and psychosocial outcomes of patients with mild COPD.

Despite significant efforts to recruit patients to this study it has been decided to terminate it early due to insufficient recruitment. The lessons will be written up, and findings will inform the design of future studies on the important topic of exercise for people with mild COPD.

To encourage research that addresses the issues of asthma control raised in our 2007 publication BMC Pulmonary Medicine 2007, 7:8 (22 May 2007): Can asthma control be improved by understanding the patient's perspective? (www.biomedcentral.com/1471-2466/7/8).

A new paper was published in Respiratory Medicine Achieving asthma control in practice: Understanding the reasons for poor control Haughney et al ([www.resmedjournal.com/article/S0954-6111\(08\)00294-1/abstract](http://www.resmedjournal.com/article/S0954-6111(08)00294-1/abstract)). This lays out the requirement for improved diagnosis, including rhinitis, consideration of choice of inhaler devices, and the development of practical ways to elicit from patients their personal necessity and concerns about potential adverse effects. It calls for further study into, and a greater consideration of, factors and patient characteristics that could predict individual responses to asthma therapies. It also recommends more clinical trials that enrol patient populations reflecting the real world diversity of patients seen in clinical practice, including wide age ranges, presence of comorbidities, current smoking, and differing ethnic origins.

**INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP
DIRECTORS' REPORT (continued)**

ACHIEVEMENTS AND PERFORMANCE (continued)

Develop a research and innovation programme from the spirometry sub-committee's work.

A discussion paper has been accepted for publication in the Primary Care Respiratory Journal. This lays out our research agenda in the use of spirometry in primary care.

Fundraise for a smoke (tobacco and indoor air pollution) cessation project 'FRESH AIR' that will combine low-cost smoking cessation interventions with those to reduce cooking smoke.

Following meetings in the last quarter of 2008, the team in Vietnam, working with the e-faculty, will pilot the protocol in early 2009.

Establish a UK Respiratory Research Foundation. The rationale is that we recognise that to maximise our chances of securing research grants and initiating research projects, we need to apply not just to global or pan-country funds, but also to country-specific funds. As a pilot, we have decided to put the IPCRG in the best position to apply for UK grants. This requires us to set up a sub-set of the IPCRG Research Committee: the UK Respiratory Research Foundation (UKRRF).

The UKRRF was confirmed by the National Institute of Health Research (NIHR) in the United Kingdom as an approved NIHR partner in December 2008. See www.theipcr.org/ukrrf.

Review our research needs statements, as part of our regular review.

This was the focus of our Research Committee Meeting in 2008 and new research needs statements will be published in 2009.

2. Education, publications and guidance

Run successful IPCRG Academy programmes in conjunction with the University of Aberdeen. Plans include two meetings in Lisbon each for 100 participants; and at Aberdeen, three basic COPD courses (all already fully booked), one advanced COPD course, and one asthma course.

All meetings ran successfully meeting educational and financial targets.

Attend the inaugural meeting of the Bangladesh Lung Foundation and use this as a formal occasion to explore opportunities for educational collaboration in the region

Discuss how best to develop cost-effective resources tailored to local country needs by working with the Asia regional group and using the conference in Seville to stimulate networking.

In February on behalf of the IPCRG Ron Tomlins saw the successful launch of a new primary and secondary care organisation designed to support clinicians to meet the challenges of respiratory disease in Bangladesh. The next phase will be an educational programme, supported by our Associate Member, Education for Health, with IPCRG contributing expertise to a train the trainer programme.

Improve the effectiveness and reach of the IPCRG Speaker Bureau. 2008 engagements include:

- Bangladesh Lung Foundation 22 February, Dhaka
- PESCE - General Practitioners and Economics of Smoking Cessation in Europe 27-28 March, Barcelona
- CardioPneumo in Bari, Italy 15-17 May, organised by AIMEF
- European Federation of Allergy and Airway Diseases Patients Association (EFA) 1-2 June, Sofia
- Wonca Europe, September, Istanbul.

**INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP
DIRECTORS' REPORT (continued)**

ACHIEVEMENTS AND PERFORMANCE (continued)

All these meetings were attended by IPCRG to communicate messages about effective diagnosis and management of respiratory disease in primary care. We have received repeat requests by all those organisations running similar events in 2009.

Support the growth of the Primary Care Respiratory Journal by joining the PCRJ Management Committee, and establishing the Immediate Past President as an IPCRG- PCRJ Liaison officer.

The IPCRG Executive Officer and Immediate Past Present now attend Management Committees, and the IPCRG contributes regularly to editorial policy. According to the latest figures produced in August 2008 by SCImago - an independent academic research organisation ranking journal citation rates - the citation index (SJR) of the *PCRJ* has risen from 0.071 to 0.139 (SCImago 2007). This represents a 51% increase reflecting the significant increase in the importance of the title amongst the respiratory community worldwide. Data produced by SCImago (www.scimagojr.com) is widely recognised as an independent measure of a journal's academic importance. It uses citation data captured in the SCOPUS (www.scopus.com) database which includes 14,000 peer-reviewed scientific journals (including 4,614 medical journals) from > 4,000 publishers worldwide.

Publish a peer-reviewed article to provide the evidence backing up our resources for Tackling the Smoking Epidemic.

The IPCRG Consensus statement: Tackling the smoking epidemic - practical guidance for primary care, Van Schayck et al was published in September in the Primary Care Respiratory Journal. A translation has also appeared in Czechoslovakia and the online resources have been translated into Greek and Turkish.

Build on our work published in BMC Pulmonary Medicine 2007, 7:8 (22 May 2007) "Can asthma control be improved by understanding the patient's perspective?", by looking at tools that might be used in clinical practice to unearth reasons for poor control and therefore to promote appropriate therapeutic choices. Publish the outputs in three ways:

- A summary to be published on our website
- A small set of PowerPoint slides to accompany this
- A paper for a peer-reviewed journal

A new paper was published in Respiratory Medicine Achieving asthma control in practice: Understanding the reasons for poor control Haughney et al ([www.resmedjournal.com/article/S0954-6111\(08\)00294-1/abstract](http://www.resmedjournal.com/article/S0954-6111(08)00294-1/abstract)); the accompanying slide sets and summary are also now on the IPCRG's website.

Publish opinion sheets on palliative care for people with COPD; backed up by web-based country-by-country commentary.

This was made available to all attendees at the Seville conference, and is available on the website.

Publish on our website a second Exchanges publication that shares good practice and international experience of applying the recommendations of four key respiratory guidelines published recently including a commentary Global Initiative for Asthma (GINA) updated 2007, Allergic Rhinitis Impact on Asthma (ARIA) updated 2008; PRACTALL guidelines for childhood asthma published 2008; and our IPCRG primary care guidelines published 2006.

This was made available to all attendees at the Seville conference, and is available on the website.

To produce materials for members to raise awareness of asthma and the GINA goals to improve asthma control in time for World Asthma Day, 6 May 2009.
INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP
DIRECTORS' REPORT (continued)

ACHIEVEMENTS AND PERFORMANCE (continued)

This was achieved in conjunction with Wonca and AstraZeneca. The IPCRG's Top Tips were well received. We ran a second campaign in November in support of World COPD Day, with the theme of Breathless not Helpless. This was applauded by the Global initiative for chronic Obstructive Lung Disease (GOLD) for spreading the word about COPD.

Ensure all opportunities to disseminate learning from the Seville conference are followed up including publication of high quality abstracts in the Primary Care Respiratory Journal (PCRJ); the possible publication of supplements in the PCRJ from key plenary sessions; the promotion of the award-winners and their research findings; publication on our website of highlights and key slides and repeats of successful sessions at other meetings.

There is a page on the IPCRG with links to a whole variety of filmed and written resource: www.theipcr.org/conferences/ipcr_conference_seville.php

3. External affairs

Support the dissemination of Brussels Declaration on Asthma and build on this by contributing to the revision of the European Medicines Agency (EMA) "Note for Guidance on the Clinical Investigation of Medicinal Products in the Treatment of Asthma". In its current form, the Guidance Note is markedly out of date and communicates misleading information to those who are conducting clinical investigations. Results from these studies are the framework from which guidelines are developed, so it is essential that the guidance note provides clear and relevant direction.

The IPCRG contributed to the publication of The Brussels Declaration: the need for change in asthma management Holgate et al in the European Respiratory Journal in December.

Continue to support and work with the World Health Organisation's (WHO) Global Alliance Against Chronic Respiratory Diseases (GARD) programme as a full member - hold our first 1:1 meeting with GARD to explore how best the IPCRG's work programme can support GARD's aims and framework for action.

Three IPCRG representatives attended a meeting with GARD to discuss how to support the engagement of primary care in its initiatives. Primary care is seen as a crucial partner to achieving GARD's aims. A number of new contacts have subsequently been made at national level, and the IPCRG's FRESH AIR project in Vietnam has been endorsed by GARD. We also attended the World Health Organisation to represent primary care respiratory interests during the development of a landmark non-communicable disease research agenda for WHO.

Build relationships with regional Wonca groups in addition to Europe, where IPCRG is recognised as a Special Interest Group (SIG) and will lead two conference plenaries at the Wonca Europe meeting in Istanbul in October: COPD and smoking cessation with the smoking cessation SIG.

IPCRG is now a recognised SIG; it ran several sessions in Istanbul and has been asked to develop a programme for the 2009 meeting in Basel.

**INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP
DIRECTORS' REPORT (continued)**

ACHIEVEMENTS AND PERFORMANCE (continued)

4. Membership

Review and explore the possibilities of further associate memberships in all categories: corporate, invited specialists, global, or if none exist, regional, umbrella organisations.

The IPCRG has extended its associate membership to include the European Forum for Primary Care and the International COPD Coalition of patients' organisations.

Continue to support associate members to develop robust organisations through administration of small grants and provision of support so that they can become full voting members.

The Hellenic Primary Care Respiratory Group was voted as a full member at our AGM, and is already contributing significantly to the resources available for primary care in Greece. There is renewed interest in Poland and France. The Italian group ran its own meeting, CardioPneumo. Vietnam, Romania, Greece, Turkey and Bangladesh all expressed interest in piloting our e-faculty and the Research Committee was impressed by the standard of presentations.

Use the opportunity of face-to-face meeting in Seville to stimulate discussion and planning for the development of active groups in Central and South America, Asia Pacific, Southern Africa and central Europe.

Our bursary programme enabled involvement of Argentina, Bangladesh, Brazil, Cuba, Pakistan, Romania, Tanzania, Sri Lanka and Vietnam and the Board has proposed that 20% of the organisation's activity should now focus on low and middle income countries.

Continue to listen to and develop relationships with all members including strengthening the engagement of the IPCRG Senate in IPCRG activity.

The IPCRG is involving more of its members in thinking about and contributing to different educational and conference initiatives including planning for Stansted in 2009, Toronto in 2010 and Edinburgh in 2012. It is also involving more members in joint initiatives with Wonca, and other research and education collaborations. Our challenge remains engaging actively with those colleagues whose first language is not English.

5. Governance

Deliver all statutory reports to the Office of Scottish Charities Regulator (OSCR) and to Companies House on time.

This was achieved.

Test and review the induction process for new Board directors.

New Board directors have been given a resource pack, and have open access to the Executive Officer and Treasurer in order to deepen their understanding about the Scottish governance structure within which the organisation operates.

Agree and apply an IPCRG Declaration of Interest policy

This was initiated and has been used during the year for committees and conference speakers.

INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP
DIRECTORS' REPORT (continued)

ACHIEVEMENTS AND PERFORMANCE (continued)

Continue to actively manage risk, including the development of reserves, paying particular attention to the outturn of the IPCRG conference and the implications for planning for Toronto 2010.

This created significant work during 2008, which will continue, to understand and mitigate the impact of the global economic downturn. In addition, the way of doing business in Canada requires more advanced payments than we have previously experienced, which has required a number of negotiations. One Board member and the Executive Officer have been appointed to work closely with the local organising team, and the Governance Committee has steered the thinking on risk. This will be a top priority for 2009.

FINANCIAL REVIEW

The net incoming resources for the year, amounting to £173,822 (2007 - £97,716) have been dealt with as shown in the Statement of Financial Activities. This includes an unrealised exchange gain of £98,249 reflecting the strengthening of the euro at the year end.

Review of financial position of IPCRG

The IPCRG stayed within the limits of its budgeted expenditure and exceeded its budgeted income through the acquisition of project funding in addition to its essential core funding. Each project was self-financing and did not require core budget.

Principal funding sources

The IPCRG's principal funding sources are membership subscriptions from associate corporate members and grants for projects. The level of the subscription is set at the AGM and remained constant for the first three years of the charity's operations. In 2008 rates were raised to reflect a 3% year on year increase.

Application of expenditure to support key objectives

The 2008 budget allocated funds to our main activities, each managed by a sub-committee: governance - including risk management and generation of funds; membership development; research; education including education programmes, the dissemination of research, and publications; and guideline development. In addition, our growing presence as a lobbying organisation and our pursuit of strategic partnerships led us to create a budget for external affairs. This is supplemented by some important pro bono work by an international public relations agency, Hill & Knowlton and the campaigning of our associate member, European Federation of Allergy and Airway Diseases Patients Associations (EFA).

Principal financial management policies adopted

The IPCRG manages its finances by setting an annual budget based on actual or, where this is not known at the beginning of the financial year, on predicted, income. It does not set a contingency budget, but in a rigorous iterative budget-setting process, it includes an element of contingency in various budget lines. For example, it assumes 100% travel costs for our Executive Committee and liaison officers, but sometimes these individuals find alternative funding sources. The first call on any unexpected surpluses is the reserve fund. The second call is on any initiatives that might contribute significantly to the charity's mission, such as research endeavours. However, where possible the IPCRG will seek alternative funding of any planned initiative; using its own reserves for pump-priming or matched funding if necessary, or for high quality and relevant projects that are unlikely to attract external funding.

INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP DIRECTORS' REPORT (continued)

Reserves

The reserve policy of the IPCRG is to build as quickly as possible a free liquid asset position that would enable the organisation to continue running for several months in the event of a catastrophe or permit the closure of the organisation with a minimum loss of reputation. We estimate this will take some years to achieve. In addition, our risk management strategy identifies our biennial conference as our single most important exposure to financial risk. This is run in conjunction with a different national member and each conference is subject to a risk sharing agreement. For example, the Fourth Conference in Seville was the first for which the IPCRG had taken 100% of the risk. Therefore the directors have agreed that there should be a specific conference reserve. This has now been established from the surplus achieved by the Third Conference with an aim to be sufficient to pay for all charges in the event that an uninsurable risk led to the cancellation of the conference. We will be able to add to the reserve from a surplus generated by a higher than budgeted number of delegates to the Seville conference in May.

PLANS FOR FUTURE PERIODS

In 2009 our key priorities are to:

1. Research

We must continue to strengthen our research capability, which is our charitable purpose. In 2009 this will include hosting a first scientific meeting, several key research projects and the development of our e-faculty.

UK Respiratory Research Foundation (www.theipcr.org/ukrrf)

- Market the UK Respiratory Research Foundation, now confirmed National as an approved Institute of Health Research (NIHR) partner. As we expect this will lead to a number of research projects. We must also ensure that the governance and review structures remain appropriate and sufficient.
- The UKRRF will fund The TAKL Study: An Investigation of the Safety and Efficacy of Oral AKL1 in Patients Diagnosed with Obstructive Lung Disease TAKL. The first patient is due to be recruited by March 2009. The final study report is due by July 2010.

International research

- Fund the first phase of a roll-out of the HARP project, as supported by the Brussels Declaration on Asthma.
- Support a major bid to the EU for the Innovative Medicines Initiative on severe asthma, U-BIOPRED. If successful, the IPCRG will be on the steering group for the ethics work package and lead the provision of information to healthcare providers in the dissemination work package.
- Host the first IPCRG Scientific Conference in Stansted, UK on 5 June 2009, run in collaboration with International Respiratory Education www.theipcr.org/sci_conf_2009/
- Support the e-faculty to work with the team in Vietnam, and if possible, to share learning with Romania. As part of this, to support the piloting of the FRESH AIR protocol, which will give the Vietnamese team a practical example of developing a research project as well as supporting one of our key research ideas. FRESH AIR is our research protocol for case-finding and testing low cost smoke reduction interventions to reduce the risk of COPD in low income countries.

**INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP
DIRECTORS' REPORT (continued)**

PLANS FOR FUTURE PERIODS (continued)

2. Education, publications and guidance

- Run successful IPCRG Academy programmes at Aberdeen and Melbourne that build our membership and Primary Care Respiratory Journal readership and are self-financing.
- Complete a project on inhaler devices that builds on our recent paper in Respiratory Medicine. This will include a one-day international meeting with written proceedings.
- Publish and build on our position on the use of spirometry in primary care.
- Support primary care engagement in World Asthma Day; World COPD Day and World No Smoking Day.
- Revise the IPCRG review of asthma control tools and produce a similar review of tools for chronic obstructive pulmonary disease.
- Explore potential projects on pandemic flu, allergy and distance learning.

3. External affairs

- We should continue to seek partnerships that enable us to develop our activities and aspirations at low risk.
- Use the Speaker Bureau to disseminate research findings to primary care globally. Commitments for 2009 currently include further work with the World Health Organisation (WHO) and its Global Alliance Against Chronic Respiratory Diseases (GARD), Wonca (global family doctor organisation) Europe (this year in Basel) and also possibly Wonca Asia Pacific (in Hong Kong), the World Allergy Organisation meeting in January in Paris and individual member country meetings such as the Cardio-Pneumo meeting in Italy in February and the 6th International Symposium on Respiratory Diseases, November 6-8 2009, Shanghai.

4. Membership

- Maintain momentum in South Asia and Eastern Europe.
- Support the beginnings of a French member organisation.
- Encourage the development of a single group in India through facilitation of various stakeholder groups.
- Use the opportunity of attending the Wonca Europe meeting in Basel in 2009 to develop a presence in Switzerland.
- In conjunction with the Education, Publications and Guidance sub-committee, continue to provide materials and resources that are useful to our members, such as World Asthma Day and World COPD Day materials. Aim for all IPCRG publications to have supplementary slide sets to enable members to disseminate up-to-date information.
- Explore the use of technology to offer low-cost accredited educational opportunities to our members.

INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP
DIRECTORS' REPORT (continued)

PLANS FOR FUTURE PERIODS (continued)

5. Governance

- Review our reserves, risk management policies and processes to ensure they cover our current exposures to risk. Ensure that the biennial conference and our growing research portfolio have robust risk management plans.
- Review contractor and voluntary roles, recruitment and our reward structure to ensure they are sustainable and well governed.
- Governance committee to review related party transactions of directors, declaration of interest policy and process of due diligence for preferred suppliers to guide future transactions.

PROVISION OF INFORMATION TO AUDITORS

As far as the directors are aware, there is no relevant audit information of which the charitable company's auditors are unaware and we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

Anderson Anderson & Brown LLP will not be seeking re-appointment at the annual general meeting.

Signed on behalf of the Board of Directors

.....
J HAUGHNEY
Director - J Haughney

.....
25 AUGUST 2009 *Date*

INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP
STATEMENT OF DIRECTORS' RESPONSIBILITIES

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

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether or not applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- d) prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005, and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and United Kingdom Generally Accepted Accounting Practice. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS AND MEMBERS OF INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP

This report is issued in respect of an audit carried out under section 235 of the Companies Act 1985 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

We have audited the accounts of International Primary Care Respiratory Group for the year ended 31 December 2008 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. These accounts have been prepared in accordance with the accounting policies set out therein.

This report is made solely to the members, as a body, in accordance with Section 235 of the Companies Act 1985 and to the charity's trustees, as a body, in accordance with section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the members and charity's trustees those matters we are required to state to them in an auditors' 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 charity, its members as a body, and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The responsibilities of the trustees (who are the directors of the charity for the purposes of company law) for preparing the Annual Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees Responsibilities.

Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the accounts give a true and fair view and are properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006. We also report to you if, in our opinion, the information given in the Directors' Report is consistent with the accounts, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and transactions with the charity is not disclosed.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the accounts, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

Opinion

In our opinion:-

- the accounts give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as at 31 December 2008 and of its incoming resources and application of resources, including its income and expenditure, for the year ended;
- the accounts have been properly prepared in accordance with Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulation 2006;
- the information provided in the Directors' Report is consistent with the accounts.

ANDERSON ANDERSON & BROWN LLP

Anderson Anderson & Brown LLP
Chartered Accountants
Registered Auditors
Aberdeen
25 AUGUST 2009

INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2008

	Note	Unrestricted funds £	Restricted funds £	Total 2008 £	Total 2007 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income	2	-	25,001	25,001	-
Incoming resources from charitable activities:					
Membership services	3	205,885	-	205,885	161,968
Education	4	82,326	5,000	87,326	252,845
Research		-	-	-	2,049
Investment income		11,086	-	11,086	8,494
TOTAL INCOMING RESOURCES		<u>299,297</u>	<u>30,001</u>	<u>329,298</u>	<u>425,356</u>
RESOURCES EXPENDED					
Charitable activities:					
Membership services	5	22,476	8,795	31,271	27,896
Education	5	48,413	-	48,413	235,429
Research	5	24,984	-	24,984	22,694
Governance costs	5	50,808	-	50,808	41,621
TOTAL RESOURCES EXPENDED		<u>146,681</u>	<u>8,795</u>	<u>155,476</u>	<u>327,640</u>
NET MOVEMENTS IN FUNDS	8	152,616	21,206	173,822	97,716
Funds brought forward		248,540	29,198	277,738	180,022
FUNDS CARRIED FORWARD		<u>£ 401,156</u>	<u>£ 50,404</u>	<u>£ 451,560</u>	<u>£ 277,738</u>

INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP
BALANCE SHEET - 31 DECEMBER 2008

	Note	2008 £	2007 £
CURRENT ASSETS			
Debtors: <i>amounts falling due after more than one year</i> £nil : 2007 £45,751	9	30,000	137,255
Cash at bank and in hand		568,595	319,818
		<hr/>	<hr/>
		598,595	457,073
CREDITORS: amounts falling due within one year	10	147,035	133,584
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		451,560	323,489
CREDITORS: amounts falling due after more than one year	11	-	45,751
		<hr/>	<hr/>
		£ 451,560	£ 277,738
		<hr/> <hr/>	<hr/> <hr/>
FUNDS			
Restricted funds	12	50,404	29,198
Unrestricted funds:			
General reserve	13	258,986	206,370
Designated funds	13	142,170	42,170
		<hr/>	<hr/>
		£ 451,560	£ 277,738
		<hr/> <hr/>	<hr/> <hr/>

Signed on behalf of the board of directors

..... J HAUGHNEY
Director - J Haughney

..... 25 AUGUST 2009 Date

INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2008

	2008 £	2007 £
Surplus for year	173,822	97,716
Decrease/(increase) in debtors	107,255	(96,953)
(Decrease)/increase in creditors	(32,300)	124,144
	<u>£ 248,777</u>	<u>£ 124,907</u>
Cash at bank and in hand		
At 1 January 2008	319,818	194,911
Increase	248,777	124,907
	<u>£ 568,595</u>	<u>£ 319,818</u>
At 31 December 2008		

INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP
NOTES ON THE ACCOUNTS - 31 DECEMBER 2008

1. ACCOUNTING POLICIES

(a) *Basis of accounts preparation*

The accounts are prepared under the historical cost convention, and in accordance with applicable accounting standards, the Companies Act 1985, the Statement of Recommended Practice - Accounting and Reporting by Charities (revised 2005) and the Charities Accounts (Scotland) Regulations 2006.

(b) *Incoming resources*

i) Voluntary income

Donations including donations in kind, are included in the Statement of Financial Activities in the year in which they are receivable.

ii) Membership services

Annual subscriptions are included in full in the year to which they relate. Subscriptions received in advance are released to the Statement of Financial Activities in the year to which they relate.

iii) Conference income

The company's share of the conference income, in respect of the biennial conference, is included in the Statement of Financial Activities in the year in which the conference is held.

iv) Grants receivable

Income from grants, including capital grants, is included in incoming resources when it is receivable except where the charity has to fulfil conditions before becoming entitled to it 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.

(c) *Resources expended*

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of irrecoverable VAT.

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

Charitable activities includes both the direct and support costs relating to the activities.

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 comprise costs for the running of the charity itself as an organisation.

INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP
NOTES ON THE ACCOUNTS - 31 DECEMBER 2008

1. ACCOUNTING POLICIES (continued)

(d) *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 current year, income is not liable to taxation.

The company is not registered for VAT.

(e) *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 and are allocated to membership services income as the majority of the foreign currency transactions arise from membership subscriptions.

(f) *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 by the directors for specific future purposes or projects.

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

2. VOLUNTARY INCOME

	2008	2007
Donations	£ 25,001	£ -

3. MEMBERSHIP SERVICES

	2008 £	2007 £
Subscriptions	107,636	137,773
Unrealised exchange gain	98,249	24,195
	<u>£ 205,885</u>	<u>£ 161,968</u>

INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP
NOTES ON THE ACCOUNTS - 31 DECEMBER 2008

4. EDUCATION

	2008 £	2007 £
Projects	18,663	252,845
Biennial conference	68,663	-
	<u>£ 87,326</u>	<u>£ 252,845</u>

5. RESOURCES EXPENDED

	Charitable activities £	Governance £	2008 Total £	2007 Total £
Publications	146	-	146	1,175
Executive Officer	39,581	19,882	59,463	41,957
Secretariat	8,752	1,737	10,489	11,030
Website	13,300	-	13,300	4,900
Travel & accommodation	7,164	4,980	12,144	16,924
Executive committee honoraria	-	5,908	5,908	5,598
Project costs	-	-	-	192,869
Support costs (Note b)	35,725	18,301	54,026	53,187
	<u>£ 104,668</u>	<u>£ 50,808</u>	<u>£ 155,476</u>	<u>£ 327,640</u>
	Note (a)			

(a) Charitable Expenditure

	Membership services £	Education £	Research £	2008 Total £	2007 Total £
Publications	104	42	-	146	1,175
Executive Officer	9,240	19,243	11,098	39,581	26,968
Secretariat	2,673	4,471	1,608	8,752	9,454
Website	4,560	600	8,140	13,300	4,900
Travel & accommodation	5,443	1,721	-	7,164	13,289
Project costs	-	-	-	-	192,869
Support costs (Note b)	9,251	22,336	4,138	35,725	37,364
	<u>£ 31,271</u>	<u>£ 48,413</u>	<u>£ 24,984</u>	<u>£ 104,668</u>	<u>£ 286,019</u>

INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP
NOTES ON THE ACCOUNTS - 31 DECEMBER 2008

5. RESOURCES EXPENDED (continued)

(b) Support Costs

	Charitable activities £	Governance £	2008 Total £	2007 Total £
Editorial honoraria	900	-	900	18,477
Treasurers honoraria	-	1,026	1,026	-
Professional fees	19,765	350	20,115	4,523
Audit and accountancy	-	11,990	11,990	12,102
Other support costs	15,060	4,935	19,995	18,085
	<u>£ 35,725</u>	<u>£ 18,301</u>	<u>£ 54,026</u>	<u>£ 53,187</u>

6. STAFF COSTS AND NUMBERS

The company had no employees during the current or prior year except the directors.

7. DIRECTORS' EMOLUMENTS AND EXPENSES

John Haughney received honoraria totalling £5,908 (2007 - John Haughney and Ron Tomlins £7,343) from the company during the year.

A total of 4 directors received travel expenses totalling £8,401 in connection with undertaking the company's charitable activities (2007 - 4 directors received £2,437).

8. NET MOVEMENT IN FUNDS FOR THE YEAR *is stated after charging:*

	2008 £	2007 £
Auditors' remuneration		
- audit fees	4,500	4,000
- non-audit fees	7,491	8,102
	<u>11,991</u>	<u>12,102</u>

9. DEBTORS

	2008 £	2007 £
Trade debtors	30,000	-
Other debtors	-	137,255
	<u>£ 30,000</u>	<u>£ 137,255</u>

INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP
NOTES ON THE ACCOUNTS - 31 DECEMBER 2008

10. CREDITORS: *amounts falling due within one year*

	2008 £	2007 £
Trade creditors	22,278	-
Accruals and other creditors	124,757	107,207
Deferred income	-	26,377
	<u>£ 147,035</u>	<u>£ 133,584</u>

11. CREDITORS: *amounts falling due after more than one year*

	2008	2007
Other creditors	<u>£ -</u>	<u>£ 45,751</u>

12. RESTRICTED FUNDS

	2008 £	2007 £
At 31 December 2007	29,198	-
Incoming resources	30,001	246,048
Resources expended	(8,795)	(216,850)
At 31 December 2008	<u>£ 50,404</u>	<u>£ 29,198</u>

Restricted funds relate primarily to project funding in respect of the HARP project, the Smoking Cessation Project, the TAKL study and a donation to be used as a contribution towards production and dissemination of a package of educational resources for primary care professionals about COPD, including the use of spirometry and palliative care in COPD, including launch on World COPD Day.

13. UNRESTRICTED FUNDS

	At 31 December 2007 £	Incoming resources £	Resources expended £	Transfer £	At 31 December 2008 £
General	206,370	299,297	(146,681)	(100,000)	258,986
Designated	42,170	-	-	100,000	142,170
	<u>£ 248,540</u>	<u>£ 299,297</u>	<u>£(146,681)</u>	<u>£ -</u>	<u>£ 401,156</u>

The designated fund has been set up to provide a fund for costs relating to potential cancellation costs of future biennial conferences.

INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP
NOTES ON THE ACCOUNTS - 31 DECEMBER 2008

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General fund £	Designated funds £	Restricted funds £	Total funds £
Debtors	30,000	-	-	30,000
Cash and bank	376,021	142,170	50,404	568,595
Current liabilities	(147,035)	-	-	(147,035)
Net assets at 31 December 2008	<u>£ 258,986</u>	<u>£ 142,170</u>	<u>£ 50,404</u>	<u>£ 451,560</u>

15. RELATED PARTY TRANSACTIONS

Control

Throughout the year the company was controlled by the directors.

Transactions

The IPCRG entered into an agreement with International Respiratory Education (“IRE”) to deliver four Academy education programmes during the year, for which the IPCRG receive £3,104. Two members of IRE are also IPCRG directors.

Directors’ emoluments and expenses are disclosed in note 7.

16. LEGAL STATUS

International Primary Care Respiratory Group is a company limited by guarantee 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 following statement does not form part of
the audited statutory accounts of the company

INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2008

	2008		2007
£	£	£	£
INCOME			
Donations	25,001		-
Subscriptions	107,636		137,773
Education	18,663		252,845
Conference	68,663		-
Research	-		2,049
Bank interest	11,086		8,494
	<u>231,049</u>		<u>401,161</u>
EXPENDITURE			
Publications			
Books and publications	146		1,175
Executive officer's fees			
Consultancy	59,463		41,957
Secretariat			
Secretariat	10,489		11,030
Website costs			
Web team honorarium	-	739	
Website development	5,160	4,161	
E-faculty expenses	8,140	-	
		<u>13,300</u>	<u>4,900</u>
Travel and accommodation			
Conference expenses & staff etc	264	309	
Accommodation	954	4,185	
Meals, room hire & refreshments	-	1,989	
Travel	10,926	10,441	
		<u>12,144</u>	<u>16,924</u>
Executive committee honoraria			
President's honorarium	5,908	5,598	
Treasurer's honorarium	1,026	-	
		<u>6,934</u>	<u>5,598</u>
Project costs			
	<u>-</u>		<u>192,869</u>
Carried forward	102,476		274,453

INTERNATIONAL PRIMARY CARE RESPIRATORY GROUP
INCOME AND EXPENDITURE ACCOUNT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2008

	2008		2007
£	£	£	£
Brought forward	102,476		274,453
Support costs			
Bank charges	464	376	
Editorial honoraria	900	18,477	
Indemnity insurance	1,260	1,260	
Meeting costs	365	-	
Postage and delivery	3,937	2,169	
Printing and photocopying	1,210	1,197	
Professional fees - accounting	11,990	12,102	
Professional fees - legal	-	7,591	
Professional fees - other	20,115	4,523	
Project funding	-	-	
Promotional material	-	340	
Subscriptions	6,045	2,643	
Teleconferencing	1,612	2,509	
Exchange rate gain	(98,249)	(24,195)	
Office supplies	124	-	
Meeting costs	3,150	-	
General honorarium	1,828	-	
	<u>45,249</u>	<u>28,992</u>	
	<u>57,227</u>	<u>303,445</u>	
SURPLUS FOR THE YEAR	<u><u>£ 173,822</u></u>		<u><u>£ 97,716</u></u>