

# IMRA

England & Wales · Charity number 1089354

## Details

---

**Other names** INTERNATIONAL MEDICAL RELIEF AGENCY

**Status** Registered

**Legal form** Other

**Registered** 2001-11-15

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** 3 Allington Drive  
Eccles  
Manchester  
M30 9EG

**Phone** 07778874865

**Email** [charity@imra-doctors.com](mailto:charity@imra-doctors.com)

**Website** [www.imra-doctors.com](http://www.imra-doctors.com)

## Activities

---

**Objects:** THE RELIEF AND ASSISTANCE OF PEOPLE IN ANY PART OF THE WORLD WHO ARE THE VICTIMS OF WAR OR ANY FORM OF SUFFERING OR NATURAL DISASTER, TROUBLE OR CATASTROPHE IN PARTICULAR BY THE SUPPLY OF MEDICAL AID TO SUCH PERSONS

**Activities:** Provide medical help worldwide. Educate and train Health personnel to help them to provide better health facilities in their countries of need.

## Classification

---

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** ANY PART OF THE WORLD
- Bangladesh
- India
- Iraq
- Pakistan
- Senegal

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£321,785	£270,266	-	-
2024-03-31	£222,477	£197,534	-	-
2023-03-31	£260,639	£323,296	-	-
2022-03-31	£333,874	£246,525	-	-
2021-03-31	£78,132	£54,266	-	-

## Trustees

Name	Role	Appointed
<b>MR M KHAN</b>	Chair	
DR ANWAR		
Dr ISHRAT MUHAMMAD YOUSUF		2013-07-28
Dr Ijaz Ahmad		2016-10-24
Dr JAWAID AKHTAR KHAN		

**IMRA**

England & Wales - Charity number 1089354

---

# Accounts

---



**IMRA**

INTERNATIONAL MEDICAL RELIEF AGENCY

# ANNUAL REPORT & ACCOUNTS 2025

IMRA is a U.K. based charity providing medical relief world-wide.



**CHARITY NUMBER: 1089354**

# **GIVING POOR DEAF CHILDREN THE GIFT OF SPEECH AND HEARING**

**OVER 190  
CHARITABLE  
COCHLEAR IMPLANT  
OPERATIONS  
PERFORMED**

**TO DATE WE HAVE ASSISTED OVER**  
**2000 PATIENTS**  
**SERVICES EQUATING TO APPROX.**  
**£2.5 MILLION**

---

Our team consists of over 100 medical professionals whose primary aim is to provide free surgical facilities, educate and train those in the medical profession to better the healthcare of the most underprivileged countries in the world.

# **DONATION OF ESSENTIAL MEDICAL EQUIPMENT**



# **MIDDLE EAR SURGERY PROJECTS**

**Over 700 FREE Middle Ear  
operations performed**



# **TRANSFERRING SURGICAL EXPERTISE**



# CONTENTS

**01** Corporate directory

---

**02** Welcome from the Chair

---

**03** What we do?

---

**04** Strategic report

---

**12** Statement of Trustees' responsibilities

---

**13** Accountants report

---

**14** Statement of financial activities

---

**15** Income and expenditure account

---

**16** Balance sheet

---

**17** Notes to the accounts

# CORPORATE DIRECTORY

**Company and Charity Legal Name:**

IMRA

**Charity Registration Number:**

1089354 (England & Wales)

**Principal and Registered Office:**

3 Allington Drive, Eccles,  
Manchester, M30 9EG

**Trustees:**

Dr Mohammed Haroon Zafarullah Khan  
(Chairman)

Dr Ishrat Muhammad Yousuf (Treasurer)

Dr Ijaz Ahmad

Dr Anwar Moin Khan

Dr Jawaid Akhtar Khan

**Accountants:**

MSJ CCA Limited

t/a MSJ Chartered Certified Accountants

61 Grangethorpe Drive,

Burnage, Manchester, M19 2NF

**Bankers:**

Santander

Bridle Road,

Bootle, Merseyside, L30 1PH



## WELCOME FROM OUR CHAIR

### Dr Mohammed Haroon Khan

I am immensely proud of the outstanding achievements of our diligent Trustees and staff, dedicated volunteers, the communities we serve, and the unwavering support from our generous donors.

In alignment with the objectives and aims of the Charity, the following activities were undertaken during the year 2024-2025. The Trustees convened 4 meetings over the past year to achieve these objectives.

These objectives included:

- Cochlear Implant Surgery and Rehabilitation
- Middle Ear Surgery
- Thyroid Surgery
- Transfer of Technology
- Medical Education/Scholarships
- Donating Medical Equipment
- Fundraising Events

As in previous years, the Trustees agreed to continue the Cochlear Implant program in Pakistan, alongside other projects. This program supports families who are so impoverished that they cannot afford a Cochlear Implant for their child, born with profound deafness or who becomes deaf later and thus cannot hear or speak.

Such progress would have been inconceivable without the extraordinary philanthropy of our donors. Their selfless giving, amidst global economic uncertainty, rising inflation, and mounting cost-of-living pressures, is a

testament to their compassion and faith in our mission to give the Gift of Speech and Hearing to the impoverished.

CI programme is being planned for areas where there is need in near future.

IMRA started a new programme of Thyroid Surgery for poor patients both in rural and urban areas.

New Surgical specialties are being included for future as well as Endoscopic Sinus surgery.

This Annual Report illustrates the diverse spectrum of IMRA's work across Pakistan. Our efforts span from operating on poor patients to enhancing medical expertise by supporting medical education, transferring technology and donating essential medical equipment to areas of need.

These endeavours demand ingenuity, innovation, and unwavering commitment, particularly at a time when the need for our services has surged and costs have escalated.

IMRA's mission remains steadfast: to work effectively and assist as many people as possible

Dr Mohammed Haroon Khan (Chair)

## WHAT WE DO

In 2024-2025, we continued to deliver projects under eight areas:



**COCHLEAR  
IMPLANT  
SURGERY**



**MIDDLE EAR  
SURGERY**



**THYROID  
SURGERY**



**TRANSFER OF  
TECHNOLOGY**



**MEDICAL  
EDUCATION**



**SCHOLARSHIP  
PROGRAMME**



**DONATING  
MEDICAL  
EQUIPMENT**



**FUNDRAISING  
EVENTS**

# STRATEGIC REPORT

**OVER 190  
CHARITABLE  
COCHLEAR IMPLANT  
OPERATIONS  
PERFORMED**

# COCHLEAR IMPLANTS

**May 2024**  
**Aug 2024**  
**Dec 2024**  
**Feb 2025**

## **Memon Medical Institute Hospital, Karachi**

IMRA's Cochlear Implant Team operated on seventeen children who were implanted in this hospital.

**20th - 23rd**  
**August**  
**2024**

## **Ghurki Hospital, Lahore**

IMRA's Cochlear Implant Team operated on six children who were implanted in this hospital.


**11th - 13th**  
**December**  
**2024**

## **PIMS Hospital, Islamabad**

IMRA's Cochlear Implant Team operated on six children who were implanted in this hospital.

# MIDDLE EAR SURGERY


IMRA has provided this free service for poor patients who are unable to travel to big cities like Karachi and Hyderabad. Local trainees were also given an opportunity to assist and observe on a monitor the major ear surgical procedures in the operating theatre. This allows the trainees to gain experience and learn from experts and was very much appreciated by the Pakistan Society of Otolaryngology.




**May 2024  
Jan 2025**


**Al Ihsan Specialist Hospital,  
Mogadishu, Somalia**

39 Free Major Ear Surgery performed.






2nd Year of Free Middle Ear Surgery for poor patients by IMRA Charity




**15th - 18th  
October  
2024**


**Mayo Hospital,  
Lahore, Pakistan**

13 Free Major Ear Surgery performed.






1st Year of Free Middle Ear Surgery for poor patients by IMRA Charity




**25th - 28th  
November  
2024**

**Memon Medical Hospital,  
Karachi, Pakistan**

12 Free Major Ear Surgery performed.





1st Year of Free Middle Ear Surgery for poor patients by IMRA Charity

# MIDDLE EAR SURGERY

**December  
2024**

**Bhitai Welfare Hospital,  
Mirpurkhas, Pakistan**

16 Free Major Ear Surgery  
performed.



13th Year of Free Middle Ear  
Surgery for poor patients by  
IMRA Charity

# THYROID SURGERY

**25th August  
2024**

**Bhitai Welfare Hospital,  
Mirpurkhas, Pakistan**

7 patients received this free  
treatment.



2nd Camp of Free Thyroid  
Surgery for poor patients in  
a remote area by IMRA

**2nd - 4th  
December  
2024**

**Memon Medical Hospital,  
Karachi, Pakistan**

6 patients received this free  
treatment.



1st Camp of Free Thyroid  
Surgery for poor patients by  
IMRA Charity

# TRANSFER OF TECHNOLOGY

IMRA has been providing scholarships to Senior ENT and General Surgery Trainees from Pakistan to visit UK for enhancing their surgical experience and knowledge. This enables them to provide better service to the patients in Pakistan.

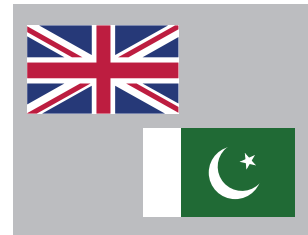
## SCHOLARSHIPS

**1st Jul -  
31st Aug  
2024**

### **Dr Hira Jalil**

*General Surgeon, Upper GI Trainee*

This senior trainee benefitted extensively from senior UK Consultants to apply her knowledge to poor patients in Pakistan.



## MEDICAL EDUCATION ACTIVITIES

**9th May -  
11th May  
2024**

### **CI Advocacy in Action: First Global Conference - Belgium**

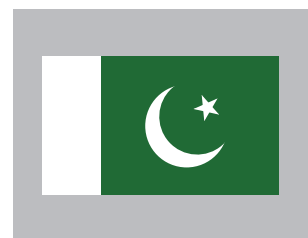
IMRA attended this conference in Brussels and is now part of this network.



**16th May -  
19th May  
2024**

### **2nd OTOCON, Islamabad**

IMRA Team attended and contributed extensively in the workshops & panel discussions in the conference as well as delivering high quality lectures.

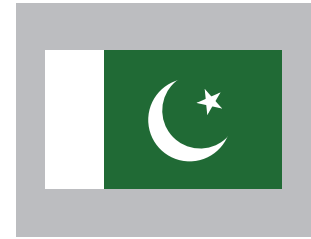


# MEDICAL EDUCATION ACTIVITIES

**21st May  
2024**

## **Scholarship Presentation, DOW University, Karachi, Pakistan**

IMRA has been providing scholarships to senior general surgery trainees in Pakistan. Two of the trainees presented their experience in UK.



**24th - 27th  
October -  
2024**

## **3rd Arab Cochlear Implant Conference, Abu Dhabi, UAE**

IMRA ENT Team (Mr Noweed Ahmad & Mr Haroon Khan) attended this conference, the most prominent & largest in the field of ENT.



**15th  
November  
2024**

## **Global Health Conference London, UK**

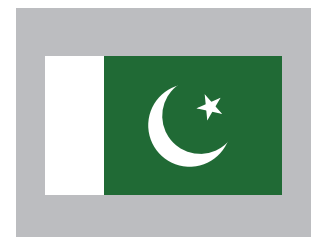
Mr Haroon Khan (Chair, IMRA) attended this international conference where significant health inequalities globally were discussed and solutions were suggested.



**4th - 9th  
December  
2024**

## **13th SAARC Conference, Karachi, Pak Society of ORL (Organisers)**

Master trainers from IMRA UK Team contributed in the workshops as well as delivered high quality lectures on important topics.



# DONATING MEDICAL EQUIPMENT

**21st  
October  
2024**

## **Queen Elizabeth Hospital, Blantyre, Malawi, Africa**

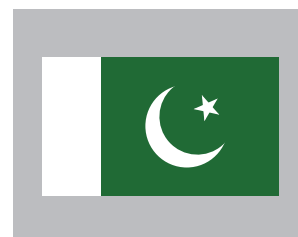
Medics Across Continents Charity acknowledged the donation of medical equipment for their ongoing theatre projects at Queen Elizabeth Hospital, worth £40k.



**27th  
February  
2025**

## **Memon Medical Institute Hospital, Pakistan**

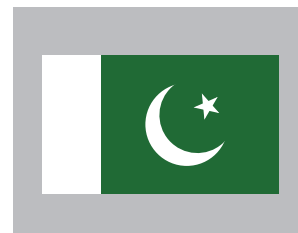
IMRA donated a microscope to MMIH to be used in the outpatient clinic worth approx. £2k.



**5th  
March  
2025**

## **Mayo Hopspital, Lahore, Pakistan**

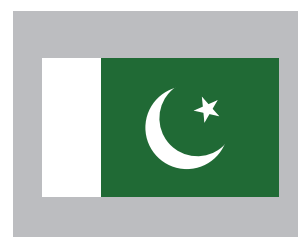
IMRA donated a microscope to ENT Department worth approx. £10k.



**5th  
March  
2025**

## **Nishtar Hospital, Multan, Pakistan**

IMRA donated a microscope to ENT Department worth approx. £10k.



# FUNDRAISING EVENTS

**24th  
August  
2024**

## **London**

IMRA held its second London fundraising event at the The Fairway Pavilion, Southall, Middlesex. The IMRA Team presented its work in the last 12 months which was appreciated by approx. 250 guests. Celebrity guest Mohammad Hafeez, former Pakistani coach and cricketer graced the occasion and urged people to support IMRA.

**9th  
November  
2024**

## **Birmingham**

IMRA held its second Birmingham fundraising event at the Badshah Palace. The IMRA Team presented its work in the last 12 months which was appreciated by approx. 250 guests. Guest speaker was Moe Nawaz (Trusted advisor to FTSE 100). A representative from High Commission of Pakistan, London attended the event.

**25th  
January  
2025**

## **Manchester**

IMRA held its annual fundraising event at The Sheridan, Manchester. The IMRA Team presented its work in the last 12 months which was well appreciated by approx. 300 guests. Mr Tariq Wazir Consul. General of Pakistan, Manchester attended along with other dignitaries.

# STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity Law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity.

In preparing those financial statements the Board is required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 06 August 2025 and signed on its behalf by:



**Dr Mohammed Haroon Zafarullah Khan**

*Chairman*

# ACCOUNTANTS REPORT

We report on the financial statements of the Charity on pages 14 to 18 which have been prepared in accordance with the Charities Act 1993 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective January 2015, adapted to meet the needs of unincorporated organisations, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective June 2008, revised in January 2015, under the historical cost convention and the accounting policies.

## **Respective responsibilities of trustees and examiner**

As described on page 3, the Charity's trustees are responsible for the preparation of the financial statements. The trustees consider that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners for England & Wales under Section 43(7)(b) of the Act, whether particular matters have come to my attention.

## **Basis of opinion and scope of work undertaken**

We conducted our examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination. An independent examination includes a detailed review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective April 2005), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not

subjected to audit tests or enquiries, and consequently we do not express an audit opinion on the view given by the financial statements, and in particular, we express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity. We planned and performed our examination so as to satisfy ourselves that the objectives of the independent examination are achieved and before finalising the report we obtain written assurances from the trustees of all material matters.

## **Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, no matter has come to our attention:

1) which gives us reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the Act; and to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Act or of the Charities (Accounts and Reports) Regulations 2005 have not been met or

2) to which, in our opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

This report is in respect of an examination carried out under section 43 of the 1993 Act and in accordance with any directions given by the Commissioners under subsection (7)(b) of that section which are applicable.



**Mohammed Suhail Jamil BA(Hons) FCCA**

**MSJ CCA Limited**

t/a MSJ Chartered Certified Accountants

61 Grangethorpe Drive Burnage, Manchester M19 2NF

**Date: 06 August 2025**

# IMRA STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025		2024
		£ Restricted	£ General	£ <i>General</i>
<b>INCOMING RESOURCES</b>				
Donations and collections			321,785	222,477
Total incoming resources		0	321,785	222,477
<b>LESS EXPENDITURE</b>				
Direct charitable expenditure			236,159	159,491
Administration expenditure			34,107	38,043
Total resources expended		0	270,266	197,534
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>			51,519	24,943
<b>BALANCE BROUGHT FORWARD</b>			78,564	53,621
<b>BALANCE CARRIED FORWARD</b>		0	130,083	78,564

# IMRA INCOME AND EXPENDITURE ACCOUNT

## FOR YEAR ENDED 31 MARCH 2025

### ANALYSIS OF INCOME AND EXPENDITURE

	2025		Total
	General	Restricted	
<b>1. Donations &amp; Collections</b>			
Charitable events and donations	286,206		286,206
Tax rebate	35,579		35,579
	<u>321,785</u>	<u>0</u>	<u>321,785</u>
<b>Direct Charitable Expenditure</b>			
Functions & Events for fundraising	42,334		42,334
Cochlear implants & other surgical equipments	186,019		186,019
Freight & carriage charges	2,590		2,590
Donations made	5,216		5,216
	<u>236,159</u>	<u>0</u>	<u>236,159</u>

### 2. ANALYSIS OF INCOME AND EXPENDITURE (continued)

Administration Expenditure	2025		Total
	General	Restricted	
Staff salary	21,000		21,000
Scholarships and educational training programs	3,553		3,553
Printing, postage, packaging & stationery	704		704
Telephone & internet	72		72
IT costs & subscriptions	612		612
Travel & admin expenses	1,916		1,916
Advertising, marketing & media	2,799		2,799
Depreciation	19		19
Accountancy fees	1,650		1,650
Charges (combined)	535		535
Sundries	1,247		1,247
	<u>34,107</u>	<u>0</u>	<u>34,107</u>
<b>NET SURPLUS/(DEFICIT)</b>	<u>51,519</u>	<u>0</u>	<u>51,519</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>	78,564	0	78,564
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>130,083</u>	<u>0</u>	<u>130,083</u>

# IMRA BALANCE SHEET AS AT MARCH 2025

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	4	108	127
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		133,696	82,008
		133,696	82,008
<b>LIABILITIES :</b>			
Amounts falling due within one year	7	-3,721	-3,571
<b>NET CURRENT ASSETS</b>			
		129,975	78,437
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<b>130,083</b>	<b>78,564</b>
<hr/>			
General funds	8	130,083	78,564
<b>TOTAL FUNDS</b>			
		<b>130,083</b>	<b>78,564</b>

**Dr Mohammed Haroon Zafarullah Khan**

Chairman

Approved on 06 August 2025

# NOTES TO ACCOUNTS

## 1. ACCOUNTING POLICIES

### **Basis of accounting**

The accounts have been prepared on the historical cost basis of accounting and in accordance with applicable accounting standards and comply with the Statement of Recommended Practice 'Accounting by Charities'.

### **Income**

Income is accounted for on a receipt basis.

### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated in the balance sheet at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures, fittings & equipment:

**15% reducing balance**

### **Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value added tax is not recoverable by the company, and is therefore included in the relevant costs in the statement of financial activities.

## 2. WINDING UP OR DISSOLUTION OF THE CHARITY

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar to the charity.

## 3. STATEMENT THAT NO EXPENSES WERE PAID TO TRUSTEES OR CONNECTED PERSONS

No expenses were paid to the trustees or persons connected with them. Neither the trustees nor any persons connected with them have received any remuneration in the current year.

# NOTES TO ACCOUNTS

## 4. TANGIBLE FIXED ASSETS

	Fixtures and Fittings £
<b>COST</b>	
At 1 April 2024	759
Additions	
Disposal	
At 31 March 2025	<u>759</u>
<b>DEPRECIATION</b>	
At 1 April 2024	632
Charge for the year on disposal	19
At 31 March 2025	<u>651</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u>108</u>
At 31 March 2024	<u>127</u>

**2025                      2024**

## 5. DEBTORS

Prepayments	<u>Nil</u>	<u>Nil</u>
-------------	------------	------------

## 6. STAFF COSTS

	<b>2025</b>	<b>2024</b>
Staff salaries and NIC	<u>21,000</u>	<u>16,600</u>

The average number of employee during the year were;

	<u>Number</u>	<u>Number</u>
Fund raising	2	2
Administration	2	2
Volunteers	0	0

## 7. CREDITORS

	<b>2025</b>	<b>2024</b>
Amounts falling due within one year :-		
Accruals	2,062	1,912
Other creditors	1,374	1,374
Social security & other taxes	285	285
	<u>3,721</u>	<u>3,571</u>

## 8. ACCUMULATED FUNDS

	<b>GENERAL FUNDS £</b>	<b>GENERAL FUNDS £</b>
Balance at 1 April 2024	78,564	53,621
Net surplus/(deficit)	51,519	24,943
Balance at 31 March 2025	<u>130,083</u>	<u>78,564</u>

**IMRA**

England & Wales - Charity number 1089354

---

# Accounts

---



**IMRA**

INTERNATIONAL MEDICAL RELIEF AGENCY

# ANNUAL REPORT & ACCOUNTS 2024

IMRA is a U.K. based charity providing medical relief world-wide.



**CHARITY NUMBER: 1089354**

# **GIVING POOR DEAF CHILDREN THE GIFT OF SPEECH AND HEARING**

**OVER 150 FREE  
COCHLEAR IMPLANT  
OPERATIONS  
PERFORMED**

**TO DATE WE HAVE ASSISTED OVER**  
**2000 PATIENTS**  
**SERVICES EQUATING TO APPROX.**  
**£2.2 MILLION**

---

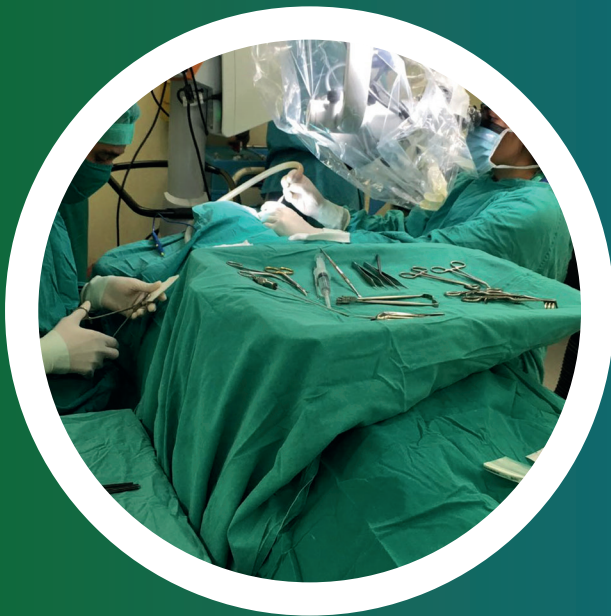
Our team consists of over 100 medical professionals whose primary aim is to provide free surgical facilities, educate and train those in the medical profession to better the healthcare of the most underprivileged countries in the world.

# **DONATION OF ESSENTIAL MEDICAL EQUIPMENT**



# **MIDDLE EAR SURGERY PROJECTS**

**Over 600 FREE Middle Ear  
operations performed**



# **TRANSFERRING SURGICAL EXPERTISE**



# CONTENTS

**01** Corporate directory

---

**02** Welcome from the Chair

---

**03** What we do?

---

**04** Strategic report

---

**09** Statement of Trustees' responsibilities

---

**10** Accountants report

---

**11** Statement of financial activities

---

**12** Income and expenditure account

---

**13** Balance sheet

---

**14** Notes to the accounts

# CORPORATE DIRECTORY

**Company and Charity Legal Name:**

IMRA

**Charity Registration Number:**

1089354 (England & Wales)

**Principal and Registered Office:**

3 Allington Drive, Eccles,  
Manchester, M30 9EG

**Trustees:**

Dr Mohammed Haroon Zafarullah Khan  
(Chairman)

Dr Ishrat Muhammad Yousuf (Treasurer)

Dr Ijaz Ahmad

Dr Anwar Moin Khan

Dr Jawaid Akhtar Khan

**Accountants:**

MSJ CCA Limited

t/a MSJ Chartered Certified Accountants

61 Grangethorpe Drive,

Burnage, Manchester, M19 2NF

**Bankers:**

Santander

Bridle Road,

Bootle, Merseyside, L30 1PH



# WELCOME FROM OUR CHAIR

**Dr Mohammed Haroon Khan**

I am immensely proud of the outstanding achievements of our diligent Trustees and staff, dedicated volunteers, the communities we serve, and the unwavering support from our generous donors.

In alignment with the objectives and aims of the Charity, the following activities were undertaken during the year 2023-2024. The Trustees convened six meetings over the past year to achieve these objectives.

These objectives included:

- Cochlear Implant Surgery and Rehabilitation
- Middle Ear Surgery
- Thyroid Surgery
- Transfer of Technology
- Medical Education
- Donating Medical Equipment
- Fundraising Events

As in previous years, the Trustees agreed to continue the Cochlear Implant program in Pakistan, alongside other projects. This program supports families who are so impoverished that they cannot afford a Cochlear Implant for their child, born with profound deafness or who becomes deaf later, and thus cannot hear or speak.

Such progress would have been inconceivable without the extraordinary philanthropy of our donors. Their selfless giving, amidst global economic uncertainty, rising inflation, and mounting cost-of-living pressures, is a testament to their compassion and faith

in our mission to give the Gift of Speech and Hearing to the impoverished.

This Annual Report illustrates the diverse spectrum of IMRA's work across Pakistan. Our efforts span from operating on poor patients to enhancing medical expertise by supporting medical education, transferring technology, and donating essential medical equipment.

These endeavors demand ingenuity, innovation, and unwavering commitment, particularly at a time when the need for our services has surged, and costs have escalated.

IMRA's mission remains steadfast: to work effectively and assist as many people as possible.

**Dr Mohammed Haroon Khan** (Chair)

## WHAT WE DO

In 2023-2024, we continued to deliver projects under seven areas:



**COCHLEAR  
IMPLANT  
SURGERY**



**MIDDLE EAR  
SURGERY**



**THYROID  
SURGERY**



**TRANSFER OF  
TECHNOLOGY**



**MEDICAL  
EDUCATION**



**DONATING  
MEDICAL  
EQUIPMENT**



**FUNDRAISING  
EVENTS**

# STRATEGIC REPORT

**OVER 150 FREE  
COCHLEAR IMPLANT  
OPERATIONS  
PERFORMED**

# COCHLEAR IMPLANTS

**16th - 18th  
August  
2023**

## **Memon Medical Institute Hospital, Karachi**

IMRA's Cochlear Implant Team operated on four children who were implanted in this hospital.

**20th - 21st  
August  
2023**

## **Ghurki Hospital, Lahore**

IMRA's Cochlear Implant Team operated on six children who were implanted in this hospital.


**17th - 19th  
December  
2023**

## **PIMS Hospital, Islamabad**

IMRA's Cochlear Implant Team operated on seven children who were implanted in this hospital.


# MIDDLE EAR SURGERY

IMRA has provided this free service for poor patients who are unable to travel to big cities like Karachi and Hyderabad. Local trainees were also given an opportunity to assist and observe on a monitor the major ear surgical procedures in the operating theatre. This allows the trainees to gain experience and learn from experts and was very much appreciated by the Pakistan Society of Otolaryngology.




**7th - 11th  
December  
2023**

**Bhitai Welfare Hospital,  
Mirpurkhas, Sindh**  
20 Free Major Ear Surgery performed.




13th Year of Free Middle Ear  
Surgery for poor patients by  
IMRA Charity



**11th - 14th  
December  
2023**

**Hashmani Hospital, Karachi**  
20 Free Major Ear Surgery performed.



5th Year of Free Middle Ear  
Surgery for poor patients by  
IMRA Charity

# THYROID SURGERY



**3rd - 5th  
February  
2024**

**Bhitai Welfare Hospital,  
Mirpurkhas, Sindh**  
6 patients received this free treatment.



IMRA started this free surgery in a  
remote area where poor patients  
cannot afford to get this done

# TRANSFER OF TECHNOLOGY

IMRA has been providing scholarships to Senior ENT and General Surgery Trainees from Pakistan to visit UK for enhancing their surgical experience and knowledge. This enables them to provide better service to the patients in Pakistan.

2 ENT and 2 General Surgery Trainees came to UK on a scholarship from IMRA and each trainee spent 6 – 8 weeks in a recognised teaching institution of excellence. The total cost approximates to £16000 (\$20,000).

## MEDICAL EDUCATION ACTIVITIES

**31st May  
2023**

### UK Activities

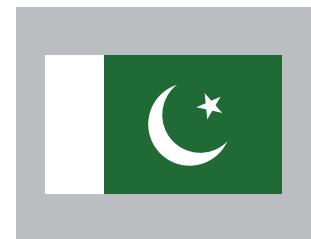
Dr Haroon Khan (Chair of IMRA) was invited to give a lecture to college students about the benefits of Medical and Nursing professions and involvement in humanitarian projects at Hugh Baird College, Liverpool.



**23rd May  
2023**

### Pakistan Activities

IMRA organised an event at DOW University, Karachi where the scholarship trainees in General Surgery presented their experience and knowledge gained in UK.



**25th  
November  
2023**

### International Activities

IMRA organised an International Webinar: *"Deafness and Hearing Impairment, A Remediable Malady"*, in collaboration with al Sadiq International University (SIVU). Dr Haroon Khan, Dr Noweed Ahmad and Dr Riaz Siddiqui from IMRA Charity were speakers at this webinar.

# DONATING MEDICAL EQUIPMENT

**21st  
May  
2023**

## Hearing Aids

IMRA has been providing FREE hearing aids to deserving patients in Pakistan for the last 10 years. This year IMRA has again managed to provide 200 hearing aids costing approx. £10,000 (approx. \$12,000). These were fitted to patients who were unable to buy them from commercial suppliers.

**19th  
October  
2023**

## Bright Hope Hospital, Faisalabad

IMRA was approached by the Trustees of this hospital to improve their facilities for pregnant women. We provided an Ultrasound machine costing £8500 (\$10,000). This year we provided extra 2 upgraded Ultrasound probes - which allow for a better diagnosis - at a cost of £5250 (\$6300).

# FUNDRAISING EVENTS

**14th  
October  
2023**

## London

IMRA held its first London fundraising event at the Radisson Red Hotel, Heathrow. The IMRA Team presented its work in the last 12 months which was appreciated by approx. 250 guests. The Deputy High Commissioner of Pakistan, based in London & other dignitaries graced the occasion. Naseem Shah Pakistan Test Cricketer was a celebrity guest and lauded the IMRA charity work.

**2nd  
March  
2024**

## Manchester

IMRA held its annual fundraising event at The Sheridan, Manchester. The IMRA Team presented its work in the last 12 months which was well appreciated by approx. 300 guests. The guests were generous in donating to the IMRA Cochlear Implant Projects and other projects.

# STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity Law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity.

In preparing those financial statements the Board is required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 08 June 2024 and signed on its behalf by:



**Dr Mohammed Haroon Zafarullah Khan**  
*Chairman*

# ACCOUNTANTS REPORT

We report on the financial statements of the Charity on pages 5 to 9 which have been prepared in accordance with the Charities Act 1993 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective January 2015, adapted to meet the needs of unincorporated organisations, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective June 2008, revised in January 2015, under the historical cost convention and the accounting policies.

## Respective responsibilities of trustees and examiner

As described on page 3, the Charity's trustees are responsible for the preparation of the financial statements. The trustees consider that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners for England & Wales under Section 43(7)(b) of the Act, whether particular matters have come to my attention.

## Basis of opinion and scope of work undertaken

We conducted our examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination. An independent examination includes a detailed review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective April 2005), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and

information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit opinion on the view given by the financial statements, and in particular, we express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity. We planned and performed our examination so as to satisfy ourselves that the objectives of the independent examination are achieved and before finalising the report we obtain written assurances from the trustees of all material matters.

## Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, no matter has come to our attention:

- 1) which gives us reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the Act; and to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Act or of the Charities (Accounts and Reports) Regulations 2005 have not been met or
- 2) to which, in our opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

This report is in respect of an examination carried out under section 43 of the 1993 Act and in accordance with any directions given by the Commissioners under subsection (7)(b) of that section which are applicable.



**Mohammed Suhail Jamil BA(Hons) FCCA**

MSJ CCA Limited

t/a MSJ Chartered Certified Accountants

61 Grangethorpe Drive Burnage, Manchester M19 2NF

**Date: 08 June 2024**

# IMRA STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	2024		2023
	£ Restricted	£ General	£ <i>General</i>
<b>INCOMING RESOURCES</b>			
Donations and collections		222,477	260,639
Total incoming resources	0	222,477	260,639
<b>LESS EXPENDITURE</b>			
Direct charitable expenditure		159,491	285,683
Administration expenditure		38,043	37,613
Total resources expended	0	197,534	323,296
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>		24,943	(62,657)
<b>BALANCE BROUGHT FORWARD</b>		(9,036)	53,621
<b>BALANCE CARRIED FORWARD</b>	0	15,907	(9,036)

# IMRA INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31 MARCH 2024

## ANALYSIS OF INCOME AND EXPENDITURE

	2024		
	General	Restricted	Total
<b>1. Donations &amp; Collections</b>			
Charitable events and donations	186,667		186,667
Tax rebate	35,810		35,810
	<u>222,477</u>	<u>0</u>	<u>222,477</u>
<b>Direct Charitable Expenditure</b>			
Functions & Events for fundraising	55,444		55,444
Cochlear implants & other surgical equipment	103,020		103,020
Donations made	1,027		1,027
	<u>159,491</u>	<u>0</u>	<u>159,491</u>

## 2. ANALYSIS OF INCOME AND EXPENDITURE (continued)

### Administration Expenditure

	2024		
	General	Restricted	Total
Staff salary	16,600		16,600
Scholarships and educational training programs	13,733		13,733
Printing, postage, packaging & stationery	330		330
Telephone & internet	72		72
IT costs & subscriptions	683		683
Travel & admin expenses	2,992		2,992
Advertising & marketing	2,085		2,085
Depreciation	22		22
Accountancy fees	1,500		1,500
Sundries	26		26
	<u>38,043</u>	<u>0</u>	<u>38,043</u>
<b>NET SURPLUS/(DEFICIT)</b>	<u>24,943</u>	<u>0</u>	<u>24,943</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>	(9,036)	0	(9,036)
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><b>15,907</b></u>	<u><b>0</b></u>	<u><b>15,907</b></u>

# IMRA BALANCE SHEET AS AT MARCH 2024

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	4	127	149
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		82,008	56,943
		82,008	56,943
<b>LIABILITIES:</b>			
Amounts falling due within one year	7	-3,571	-3,471
<b>NET CURRENT ASSETS</b>		78,437	53,472
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>78,564</b>	<b>53,621</b>
General funds	8	78,564	53,621
<b>TOTAL FUNDS</b>		<b>78,564</b>	<b>53,621</b>

**Dr Mohammed Haroon Zafarullah Khan**

Chairman

Approved on 08 June 2024

# NOTES TO ACCOUNTS

## 1. ACCOUNTING POLICIES

### **Basis of accounting**

The accounts have been prepared on the historical cost basis of accounting and in accordance with applicable accounting standards and comply with the Statement of Recommended Practice 'Accounting by Charities'.

### **Income**

Income is accounted for on a receipt basis.

### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated in the balance sheet at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures, fittings & equipment:

**15% reducing balance**

### **Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value added tax is not recoverable by the company, and is therefore included in the relevant costs in the statement of financial activities.

## 2. WINDING UP OR DISSOLUTION OF THE CHARITY

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar to the charity.

## 3. STATEMENT THAT NO EXPENSES WERE PAID TO TRUSTEES OR CONNECTED PERSONS

No expenses were paid to the trustees or persons connected with them. Neither the trustees nor any persons connected with them have received any remuneration in the current year.

# NOTES TO ACCOUNTS

## 4. TANGIBLE FIXED ASSETS

### Fixtures and Fittings

#### COST

At 1 April 2023	£	759
Additions		
Disposal		
At 31 March 2024		<u>759</u>

#### DEPRECIATION

At 1 April 2023		610
Charge for the year on disposal		22
At 31 March 2024		<u>632</u>

#### NET BOOK VALUE

At 31 March 2024		<u>127</u>
At 31 March 2023		<u>149</u>

## 5. DEBTORS

	<b>2024</b>	<b>2023</b>
Prepayments	<u>Nil</u>	<u>Nil</u>

## 6. STAFF COSTS

	<b>2024</b>	<b>2023</b>
Staff salaries and NIC	<u>16,600</u>	<u>14,400</u>

The average number of employee during the year were:

	<u>Number</u>	<u>Number</u>
Fundraising	2	2
Administration	2	2
Volunteers	0	0

## 7. CREDITORS

	<b>2024</b>	<b>2023</b>
Amounts falling due within one year:		
Accruals	1,912	1,812
Other creditors	1,374	1,374
Social security & other taxes	285	285
	<u>3,571</u>	<u>3,471</u>

## 8. ACCUMULATED FUNDS

	<b>GENERAL FUNDS</b>	<b>GENERAL FUNDS</b>
	<b>£</b>	<b>£</b>
Balance at 1 April 2023	53,621	116,278
Net surplus/(deficit)	24,943	(62,657)
Balance at 31 March 2024	<u>78,564</u>	<u>53,621</u>

**IMRA**

England & Wales - Charity number 1089354

---

# Accounts

---

Registered Charity Number  
1089354

**IMRA**

**Report and Accounts**

**For the Year Ended  
31 March 2023**

**IMRA  
Report and Accounts  
Contents**

	<b>Page</b>
<b>Charity Information</b>	<b>1</b>
<b>Trustees Report</b>	<b>2</b>
<b>Statement of Trustees' responsibilities</b>	<b>3</b>
<b>Accountants Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Income and expenditure account</b>	<b>6</b>
<b>Balance Sheet</b>	<b>7</b>
<b>Notes to the accounts</b>	<b>8-9</b>

**IMRA**  
**Charity Information**

**Trustees**

Dr Ijaz Ahmad  
Dr Anwar Moin Khan  
Dr Mohammed Haroon Zafarullah Khan (Chairman)  
Dr Jawaid Akhtar Khan  
Dr Ishrat Muhammad Yousuf (Treasurer)

**Accountants**

MSJ CCA Limited  
t/a MSJ Chartered Certified Accountants  
61 Grangethorpe Drive  
Burnage  
Manchester  
Greater Manchester  
M19 2NF

**Bankers**

Santander  
Bridle Road  
Bootle  
Merseyside  
L30 1PH

**Registered office**

3 Allington Drive  
Eccles  
Manchester  
M30 9EG

**Registered charity number**

1089354

## IMRA

### The report of the trustees for the year ended 31 March 2023

#### Introduction

The trustees present their annual report and accounts for the year ended 31 March 2023.

#### Status

IMRA is a registered charity under the charity number 1089354. It has no taxable activities and is therefore not liable to UK taxation. It is, however, unable to reclaim VAT on expenditure incurred.

#### Objectives

The object for which the charity is established, it is to provide medical relief worldwide.

#### Organisational structure

The organisation is an independent charity. The Chairperson shall be responsible for the control, management and direction in all matters of the charity upon the advice of the trustees (Advisory board members) during the year.

#### Risks

The trustees have taken steps to establish the risks to which the charity is exposed and have put systems in place to mitigate risks.

#### Review of the results

According to the objectives and aims of the Charity the following activities were undertaken in year 2022-2023. The Trustees held five meetings during the above year to achieve the above objectives. The Trustees as in the previous year agreed to continue with the Cochlear Implant programme in Pakistan as well as the other projects. This programme is to support those families who are so poor that they cannot afford to pay for a Cochlear Implant for their child who is born with profound deafness or becomes deaf later and hence cannot hear or speak.

The objects for which the charity is established, it is to provide medical relief worldwide.

##### 1. Cochlear Implants

19th– 21st October 2022 (Ghurki Teaching Hospital, Lahore)

IMRA's Cochlear Implant Team have been planning for a few years to start the Cochlear Implant programme at the renowned Ghurki Teaching Hospital, Lahore. Three children were implanted at this hospital from 19th to 21st October 2022 and the cost of this surgery approximates to £40,000 (approx. \$50,000).

22nd– 24th October 2022 (PIMS Hospital, Islamabad)

IMRA initiated a Free Cochlear Implant Programme at one of the largest hospitals in Pakistan for the first time. With full support from the ENT Department headed by Dr Altaf Hussain and his team as well as the administrators of PIMS Hospital, Islamabad, the programme was launched on the 22nd of October 2022. Six Children were implanted over two days preceded by a thorough assessment of these children for the eligibility criteria. The total cost of this free programme was approx. £100,000 (approx. \$120,000).

19th-21st December 2022 (Memon Medical Institute Hospital, Karachi)

On 20th December 2022 IMRA achieved the milestone by implanting a child on both sides in same operation which has never been done in Pakistan before. IMRA operated on three children and four implants were done at a cost of approx. £60,000 (approx. \$75,000)

##### 2. Middle Ear Surgery

5th-8th December 2022 (Hashmani Hospital, Karachi)

This was the 4th Year of Free Middle Ear Surgery for poor patients by IMRA Charity at Hashmani Hospital, Karachi. IMRA is providing this free service for poor patients who are unable to afford and access good surgical facilities from experienced ENT Surgeons both from abroad and in Pakistan. 22 Free Major Ear Surgery performed at a cost of approx. £45,000 (approx. \$60,000). The highlight of this project was that cameras were put in theatres to allow trainees to watch the surgical procedures and interact with the Surgeon from a conference room. Local trainees were also given an opportunity to assist and observe on a monitor the major ear surgical procedures in the operating theatre. This allowed the trainees to gain experience and learn from experts and was very much appreciated by the Pakistan Society of Otolaryngology.

12th- 15th December 2022 (Bhitai Welfare Hospital, Mirpurkhas, Sindh)

12th Year of Free Middle Ear Surgery for poor patients by IMRA Charity in Mirpurkhas, Sindh province in Pakistan. IMRA has provided this free service for poor patients who are unable to travel to big cities like Karachi and Hyderabad. There are no ENT surgeons in Mirpurkhas who perform Middle Ear surgery. Since 2009 over 600 Middle Ear disease patients have been operated upon by IMRA Team. The Team consists of Surgeons from the UK and Pakistan as well as trainees from both countries who work under supervision. 20 Free Major Ear Surgery performed at a cost of approx. £40,000 (approx. \$55,000). For the first time in Mirpurkhas cameras were put in theatres to allow trainees to watch the surgical procedures and interact with the surgeon from a conference room. Local trainees were also given an opportunity to assist and observe on a monitor the major ear surgical procedures in the operating theatre. This allowed the trainees to gain experience and learn from experts and was very much appreciated by the Pakistan Society of Otolaryngology.

##### 3. Transfer of Technology

IMRA has been providing scholarships to Senior ENT Trainees from Pakistan to visit UK or other European centres of excellence for enhancing their surgical experience and knowledge. This enables them to provide better service to the patients in Pakistan. Since 2010 IMRA has provided scholarships to 12 Medical and Allied Personnel from Pakistan at a approx. cost of £60,000 (approx. \$75,000). In this year one trainee attended a 4 day workshop in Italy on Ear Surgery.

##### 4. IMRA at the forefront of Medical Education activities

UK Activities

IMRA organised the Seventh FRCS Part 3 Mock Viva Course for six senior ENT Trainees. The course was organised at the CPSP Office in Solihull, Birmingham on the 8th/9th of October 2022. This course is run on a charitable basis to help the trainees to pass the exams so that they can become Consultants. Seven experienced ENT Consultants agreed to conduct this course without any remunerations. The candidates gave good feedback that the course was well organised and very rewarding.

Pakistan Activities

The Chair of IMRA, Dr Haroon Khan held an interactive session with young doctors at Jinnah Hospital, Karachi on 15th March 2023. It was attended by over 30 doctors who were explained the route to enter U.K. and other various avenues open to trainees to improve their surgical experience. A very passionate question/answer session followed, and it was appreciated by all the attendees and they thanked the organisers for arranging this meeting.

##### 5. Donating Medical Equipment

IMRA donated a Surgical Operating Microscope to Patel Hospital, Karachi in December 2022 to be used on poor patients who attend this hospital and can't afford to pay for the medical facilities. The microscope is worth approx. £10,000 (approx. \$12,500).

##### 6. Fundraising Events

Manchester

IMRA held its annual fundraising event on 27th May 2022 at The Sheridan, Manchester. The IMRA Team presented its work in the last 12 months which was well appreciated by approx. 300 guests. The guests were generous in donating to the IMRA Cochlear Implant Projects and other projects.

Birmingham

IMRA held its first fundraising event on 25th June 2022 at the Copthorne Hotel, Dudley, Birmingham. The IMRA Team presented its work in the last 12 months which was well appreciated by approx. 250 guests. The guests were generous in donating to the IMRA Cochlear Implant Projects and other projects.

##### Achievement of objectives:

Besides middle ear surgery and equipment donation; the beneficiaries of the Cochlear Implant project are those poor children whose parents who cannot afford this expensive surgery and rehabilitation.

Supporting medical education and transferring technology is also one of IMRA's prime objectives in improving the lives of poor people.

## **IMRA**

### **The statement of trustees responsibilities for the year ended 31 March 2023**

#### **Statement of Trustees' Responsibilities**

Charity Law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 03 January 2024 and signed on its behalf by:

**Dr Mohammed Haroon Zafarullah Khan**  
Chairman

**IMRA**  
**Independent Examiner's Report to the trustees of the charity**

**Report of the Independent Examiner to the trustees**  
**on the accounts of the Charity for the year ended to 31 March 2023**

We report on the financial statements of the Charity on **pages 5 to 9** which have been prepared in accordance with the Charities Act 1993 and with the Financial Reporting Standard for Smaller Entities (FRSSE), **effective January 2015**, adapted to meet the needs of unincorporated organisations, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective June 2008, revised in January 2015, under the historical cost convention and the accounting policies.

**Respective responsibilities of trustees and examiner**

As described on **page 3**, the Charity's trustees are responsible for the preparation of the financial statements. The trustees consider that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners for England & Wales under Section 43(7)(b) of the Act, whether particular matters have come to my attention.

**Basis of opinion and scope of work undertaken**

We conducted our examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination. An independent examination includes a detailed review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective April 2005), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit opinion on the view given by the financial statements, and in particular, we express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity.

We planned and performed our examination so as to satisfy ourselves that the objectives of the independent examination are achieved and before finalising the report we obtain written assurances from the trustees of all material matters.

**Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, no matter has come to our attention:

- 1) which gives us reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the Act; and to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Act or of the Charities (Accounts and Reports) Regulations 2005 have not been met **or**
- 2) to which, in our opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

This report is in respect of an examination carried out under section 43 of the 1993 Act and in accordance with any directions given by the Commissioners under subsection (7)(b) of that section which are applicable.



**Mohammed Suhail Jamil BA(Hons) FCCA**  
**MSJ CCA Limited**  
t/a MSJ Chartered Certified Accountants  
61 Grangethorpe Drive  
Burnage  
Manchester  
M19 2NF

Date: 03 January 2024

**IMRA**  
**Statement of Financial Activities**  
**for the year ended 31 March 2023**

	Notes	2023		2022
		£ Restricted	£ General	£ <i>General</i>
<b>INCOMING RESOURCES</b>				
Donations and collections			260,639	333,874
Total incoming resources		0	260,639	333,874
<b>LESS EXPENDITURE</b>				
Direct charitable expenditure			285,683	213,456
Administration expenditure			37,613	33,069
Total resources expended		0	323,296	246,525
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>			(62,657)	87,349
<b>BALANCE BROUGHT FORWARD</b>			116,278	28,929
<b>BALANCE CARRIED FORWARD</b>		0	53,621	116,278

**IMRA**  
**Statement of Financial Activities**  
**for the year ended 31 March 2023**

**ANALYSIS OF INCOME AND EXPENDITURE**

	<b>2023</b>		
	<b>General</b>	<b>Restricted</b>	<b>Total</b>
<b>1. Donations &amp; Collections</b>			
Charitable events and donations	250,115		250,115
Tax rebate	10,524		10,524
	<u>260,639</u>	<u>0</u>	<u>260,639</u>
<b>Direct Charitable Expenditure</b>			
Functions & Events for fundraising	24,600		24,600
Cochlear implants & other surgical equipments	134,947		134,947
Food parcels & medical supplies for refugees	115,136		115,136
Management consultancy fees	10,000		10,000
Donations made	1,000		1,000
	<u>285,683</u>	<u>0</u>	<u>285,683</u>

**2. ANALYSIS OF INCOME AND EXPENDITURE (continued)**

<b>Administration Expenditure</b>		<b>2023</b>		
	<b>General</b>	<b>Restricted</b>	<b>Total</b>	
Staff salary	14,400		14,400	
Training, courses and educational programs	8,025		8,025	
Printing, postage, packaging & stationery	541		541	
Telephone & internet	72		72	
IT costs & subscriptions	674		674	
Travel & admin expenses	8,532		8,532	
Bank charges	10		10	
Advertising & marketing	3,206		3,206	
Depreciation	26		26	
Accountancy fees	1,400		1,400	
Repairs & maintenance	727		727	
	<u>37,613</u>	<u>0</u>	<u>37,613</u>	
<b>NET SURPLUS/(DEFICIT)</b>	<u>(62,657)</u>	<u>0</u>	<u>(62,657)</u>	
<b>TOTAL FUNDS BROUGHT FORWARD</b>	116,278	0	116,278	
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><b>53,621</b></u>	<u><b>0</b></u>	<u><b>53,621</b></u>	

**IMRA**  
**Balance Sheet**  
**as at 31 March 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	4	149	175
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		56,943	119,574
		56,943	119,574
<b>LIABILITIES :</b>			
Amounts falling due within one year	7	-3,471	-3,471
<b>NET CURRENT ASSETS</b>			
		53,472	116,103
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<b>53,621</b>	<b>116,278</b>
General funds	8	53,621	116,278
<b>TOTAL FUNDS</b>			
		<b>53,621</b>	<b>116,278</b>

**Dr Mohammed Haroon Zafarullah Khan**  
Chairman  
Approved on 03 January 2024

**IMRA**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The accounts have been prepared on the historical cost basis of accounting and in accordance with applicable accounting standards and comply with the Statement of Recommended Practice 'Accounting by Charities'.

**Income**

Income is accounted for on a receipt basis.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated in the balance sheet at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures, fittings & equipment	15% reducing balance
--------------------------------	----------------------

**Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value added tax is not recoverable by the company, and is therefore included in the relevant costs in the statement of financial activities.

**2. WINDING UP OR DISSOLUTION OF THE CHARITY**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar to the charity.

**3. STATEMENT THAT NO EXPENSES WERE PAID TO TRUSTEES OR CONNECTED PERSONS**

No expenses were paid to the trustees or persons connected with them. Neither the trustees nor any persons connected with them have received any remuneration in the current year.

**IMRA**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**4. TANGIBLE FIXED ASSETS**

<b>COST</b>	<b>Fixtures and Fittings £</b>
At 1 April 2022	759
Additions	
Disposal	
At 31 March 2023	<u>759</u>
 <b>DEPRECIATION</b>	
At 1 April 2022	584
Charge for the year on disposal	26
At 31 March 2023	<u>610</u>
 <b>NET BOOK VALUE</b>	
At 31 March 2023	<u>149</u>
At 31 March 2022	<u>175</u>

**2023                      2022**

**5. DEBTORS**

Prepayments	<u>Nil</u>	<u>Nil</u>
-------------	------------	------------

**6. STAFF COSTS**

	<b>2023</b>	<b>2022</b>
Staff salaries and NIC	<u>14,400</u>	<u>14,400</u>
The average number of employee during the year were;		
	<u>Number</u>	<u>Number</u>
Fund raising	2	2
Administration	2	2
Volunteers	0	0

**7. CREDITORS**

	<b>2023</b>	<b>2022</b>
Amounts falling due within one year :-		
Accruals	1,812	1,812
Other creditors	1,374	1,374
Social security & other taxes	285	285
	<u>3,471</u>	<u>3,471</u>

**8. ACCUMULATED FUNDS**

	<b>GENERAL FUNDS £</b>	<b>GENERAL FUNDS £</b>
Balance at 1 April 2022	116,278	28,929
Net surplus/(deficit)	(62,657)	87,349
Balance at 31 March 2023	<u>53,621</u>	<u>116,278</u>

**IMRA**

England & Wales - Charity number 1089354

---

# Accounts

---

Registered Charity Number  
1089354

**IMRA**

**Report and Accounts**

**For the Year Ended  
31 March 2022**

**IMRA  
Report and Accounts  
Contents**

	<b>Page</b>
<b>Charity Information</b>	<b>1</b>
<b>Trustees Report</b>	<b>2</b>
<b>Statement of Trustees' responsibilities</b>	<b>3</b>
<b>Accountants Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Income and expenditure account</b>	<b>6</b>
<b>Balance Sheet</b>	<b>7</b>
<b>Notes to the accounts</b>	<b>8-9</b>

**IMRA**  
**Charity Information**

**Trustees**

Ijaz Ahmad  
Dr Anwar Moin Khan  
Dr Mohammed Haroon Zafarullah Khan (Chairman)  
Dr Jawaid Akhtar Khan  
Dr Ishrat Muhammad Yousuf (Treasurer)

**Accountants**

MSJ CCA Limited  
t/a MSJ Chartered Certified Accountants  
61 Grangethorpe Drive  
Burnage  
Manchester  
Greater Manchester  
M19 2NF

**Bankers**

Santander  
Bridle Road  
Bootle  
Merseyside  
L30 1PH

**Registered office**

3 Allington Drive  
Eccles  
Manchester  
M30 9EG

**Registered charity number**

1089354

## **IMRA**

### **The report of the trustees for the year ended 31 March 2022**

#### **Introduction**

The trustees present their annual report and accounts for the year ended 31 March 2022.

#### **Status**

IMRA is a registered charity under the charity number 1089354. It has no taxable activities and is therefore not liable to UK taxation. It is, however, unable to reclaim VAT on expenditure incurred.

#### **Objectives**

The object for which the charity is established, it is to provide medical relief worldwide.

#### **Organisational structure**

The organisation is an independent charity. The Chairperson shall be responsible for the control, management and direction in all matters of the charity upon the advise of the trustees (Advisory board members) during the year.

#### **Risks**

The trustees have taken steps to establish the risks to which the charity is exposed and have put systems in place to mitigate risks.

#### **Review of the results**

According to the objectives and aims of the Charity the following activities were undertaken in year 2021-2022. The Trustees held five meetings during the above year to achieve the above objectives. The Trustees as in the previous year agreed to continue with the Cochlear Implant programme in Pakistan as well as the other projects. This programme is to support those families who are so poor that they cannot afford to pay for a Cochlear Implant for their child who is born with profound deafness or becomes deaf later and hence cannot hear or speak.

The objects for which the charity is established, it is to provide medical relief worldwide.

##### **1. Cochlear Implants**

19th December 2021

Free Cochlear Implants performed at Pakistan Air Force Hospital, Islamabad for the first time. Two Free Cochlear Implants were performed on 2-year-olds.

26th - 28th December 2021

On 28th December 2021 IMRA achieved the landmark figure of 100 Free Cochlear Implants at Memon Medical Institute Hospital, Karachi. During this three days IMRA operated on four children.

##### **2. Middle Ear Surgery**

12th - 16th December 2022

11th Year of Free Middle Ear Surgery for poor patients by IMRA Charity in Mirpurkhas, Sindh province in Pakistan. IMRA has provided this free service for poor patients who are unable to travel to big cities like Karachi and Hyderabad.

There are no ENT surgeons in Mirpurkhas who perform Middle Ear surgery.

Since 2009 over 500 Middle Ear disease patients have been operated upon by IMRA Team. The Team consists of surgeons from the UK, a few Pakistani surgeons and some trainees from both places who work under supervision. In this year sixteen patients were operated upon.

##### **3. Transfer of Technology**

IMRA Charity expanding into new surgical specialities

Professor Khurshid Akhtar - Consultant General and Upper Gastrointestinal Surgeon - Salford Royal University Teaching Hospital - MBBS FRCS(Eng) FRCS MD is now a part of IMRA's Surgeon Volunteers Team to improve the surgical expertise in Pakistan and to train surgeons in the UK.

Professor Khurshid Akhtar visited the Dow University of Health Science and Civil Hospital Karachi in January 2022. He gave a lecture on "The Diagnosis and Management of Gastric Cancer" and demonstrated to the surgeons and trainees a laparoscopic gastric bypass operation at Civil Hospital. He also announced two scholarships on behalf of IMRA to allow senior surgical trainees from Dow University to visit the UK for 8-10 weeks at a higher specialist centre.

##### **4. IMRA at the forefront of Medical Education activities**

APPNE The largest democratic doctors organisation in the UK and Europe organised their second annual event on 20th November, Edgbaston Cricket Stadium, Birmingham.

IMRA was approached to arrange CME meetings and the following disciplines were organised: ENT, Ophthalmology and Anaesthetics.

These three CME meetings were all approved by their respective Royal Colleges for two CPD points and were well attended. The talks delivered by the speakers at each of these CME's were of a very high calibre, both in terms of content and delivery. The attendees benefitted both in terms of knowledge and improving the services at their respective hospitals.

##### **5. Donating Medical Equipment**

IMRA donated an Ultrasound machine to a charity hospital in Faisalabad, Pakistan

Bright Hope Foundation Hospital is a charity hospital and had requested IMRA a few years ago to help them to purchase this machine so that they can give good quality service to the pregnant women who require regular ultrasounds.

IMRA donating surgical operating microscopes to Pakistan

Six microscopes were sent to Pakistan along with a camera system and a patient motorised trolley. IMRA will use this equipment for its own work and donate some to centres that desperately need them for charity work.

IMRA donated 5000 PPE disposable plastic gowns to Ghurki Trust Teaching Hospital, Lahore, Pakistan

These gowns will be used to examine patients as COVID is still present and will protect medical staff.

##### **6. Fundraising Events**

Because of COVID-19 Two Fundraising Events were postponed.

##### **Achievement of objectives:**

Besides middle ear surgery and equipment donation; the beneficiaries of the Cochlear Implant project are those poor children whose parents who cannot afford this expensive surgery and rehabilitation.

Supporting medical education and transferring technology is also one of IMRA's prime objectives in improving the lives of poor people.

## **IMRA**

### **The statement of trustees responsibilities for the year ended 31 March 2022**

#### **Statement of Trustees' Responsibilities**

Charity Law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 08 November 2022 and signed on its behalf by:

**Dr Mohammed Haroon Zafarullah Khan**  
Chairman

**IMRA**  
**Independent Examiner's Report to the trustees of the charity**

**Report of the Independent Examiner to the trustees**  
**on the accounts of the Charity for the year ended to 31 March 2022**

We report on the financial statements of the Charity on **pages 5 to 9** which have been prepared in accordance with the Charities Act 1993 and with the Financial Reporting Standard for Smaller Entities (FRSSE), **effective January 2015**, adapted to meet the needs of unincorporated organisations, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective June 2008, revised in January 2015, under the historical cost convention and the accounting policies.

**Respective responsibilities of trustees and examiner**

As described on **page 3**, the Charity's trustees are responsible for the preparation of the financial statements. The trustees consider that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners for England & Wales under Section 43(7)(b) of the Act, whether particular matters have come to my attention.

**Basis of opinion and scope of work undertaken**

We conducted our examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination. An independent examination includes a detailed review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective April 2005), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit opinion on the view given by the financial statements, and in particular, we express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity.

We planned and performed our examination so as to satisfy ourselves that the objectives of the independent examination are achieved and before finalising the report we obtain written assurances from the trustees of all material matters.

**Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, no matter has come to our attention:

- 1) which gives us reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the Act; and to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Act or of the Charities (Accounts and Reports) Regulations 2005 have not been met **or**
- 2) to which, in our opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

This report is in respect of an examination carried out under section 43 of the 1993 Act and in accordance with any directions given by the Commissioners under subsection (7)(b) of that section which are applicable.



**Mohammed Suhail Jamil BA(Hons) FCCA**  
**MSJ CCA Limited**  
t/a MSJ Chartered Certified Accountants  
61 Grangethorpe Drive  
Burnage  
Manchester  
M19 2NF

Date: 08 November 2022

**IMRA**  
**Statement of Financial Activities**  
**for the year ended 31 March 2022**

	Notes	2022		2021
		£ Restricted	£ General	£ <i>General</i>
<b>INCOMING RESOURCES</b>				
Donations and collections			333,874	78,132
Total incoming resources		0	333,874	78,132
<b>LESS EXPENDITURE</b>				
Direct charitable expenditure			213,456	36,548
Administration expenditure			33,069	17,718
Total resources expended		0	246,525	54,266
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>			87,349	23,866
<b>BALANCE BROUGHT FORWARD</b>			28,929	5,063
<b>BALANCE CARRIED FORWARD</b>		0	116,278	28,929

**IMRA**  
**Statement of Financial Activities**  
**for the year ended 31 March 2022**

**ANALYSIS OF INCOME AND EXPENDITURE**

	<b>2022</b>		<b>Total</b>
	<b>General</b>	<b>Restricted</b>	
<b>1. Donations &amp; Collections</b>			
Charitable events and donations	291,170		291,170
Tax rebate	42,704		42,704
	<u>333,874</u>	<u>0</u>	<u>333,874</u>
<b>Direct Charitable Expenditure</b>			
Functions & Events for fundraising	410		410
Cochlear implants & other surgical equipments	106,215		106,215
Food parcels for refugees	37,435		37,435
Management consultancy fees	67,396		67,396
Donations made	2,000		2,000
	<u>213,456</u>	<u>0</u>	<u>213,456</u>
<b>2. ANALYSIS OF INCOME AND EXPENDITURE (continued)</b>			
<b>Administration Expenditure</b>			
	<b>2022</b>		
	<b>General</b>	<b>Restricted</b>	<b>Total</b>
Staff salary	14,400		14,400
Training, courses and educational programs	442		442
Rent & rates	553		553
Printing, postage, packaging & stationery	6,236		6,236
Telephone & internet	41		41
IT costs	0		0
Travel & admin expenses	7,903		7,903
Bank charges	75		75
Advertising & marketing	1,988		1,988
Depreciation	31		31
Accountancy fees	1,400		1,400
Legal & professional fees	0		0
	<u>33,069</u>	<u>0</u>	<u>33,069</u>
<b>NET SURPLUS/(DEFICIT)</b>	<u>87,349</u>	<u>0</u>	<u>87,349</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>	28,929	0	28,929
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>116,278</u>	<u>0</u>	<u>116,278</u>

**IMRA**  
**Balance Sheet**  
**as at 31 March 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	4	175	206
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		119,574	31,494
		119,574	31,494
<b>LIABILITIES :</b>			
Amounts falling due within one year	7	-3,471	-2,771
<b>NET CURRENT ASSETS</b>		116,103	28,723
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>116,278</b>	<b>28,929</b>
General funds	8	116,278	28,929
<b>TOTAL FUNDS</b>		<b>116,278</b>	<b>28,929</b>

**Dr Mohammed Haroon Zafarullah Khan**  
Chairman  
Approved on 08 November 2022

**IMRA**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The accounts have been prepared on the historical cost basis of accounting and in accordance with applicable accounting standards and comply with the Statement of Recommended Practice 'Accounting by Charities'.

**Income**

Income is accounted for on a receipt basis.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated in the balance sheet at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures, fittings & equipment	15% reducing balance
--------------------------------	----------------------

**Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value added tax is not recoverable by the company, and is therefore included in the relevant costs in the statement of financial activities.

**2. WINDING UP OR DISSOLUTION OF THE CHARITY**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar to the charity.

**3. STATEMENT THAT NO EXPENSES WERE PAID TO TRUSTEES OR CONNECTED PERSONS**

No expenses were paid to the trustees or persons connected with them. Neither the trustees nor any persons connected with them have received any remuneration in the current year.

**IMRA**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**4. TANGIBLE FIXED ASSETS**

	Fixtures and Fittings £
<b>COST</b>	
At 1 April 2021	759
Additions	
Disposal	
At 31 March 2022	<u>759</u>
<b>DEPRECIATION</b>	
At 1 April 2021	553
Charge for the year on disposal	31
At 31 March 2022	<u>584</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>175</u>
At 31 March 2021	<u>206</u>

**2022                      2021**

**5. DEBTORS**

Prepayments	<u>Nil</u>	<u>Nil</u>
-------------	------------	------------

**6. STAFF COSTS**

	<b>2022</b>	<b>2021</b>
Staff salaries and NIC	<u>14,400</u>	<u>13,400</u>
The average number of employee during the year were;	<u>Number</u>	<u>Number</u>
Fund raising	2	0
Administration	2	2
Volunteers	0	0

**7. CREDITORS**

	<b>2022</b>	<b>2021</b>
Amounts falling due within one year :-		
Accruals	1,812	1,112
Other creditors	1,374	1,374
Social security & other taxes	285	285
	<u>3,471</u>	<u>2,771</u>

**8. ACCUMULATED FUNDS**

	<b>GENERAL FUNDS £</b>	<b>GENERAL FUNDS £</b>
Balance at 1 April 2021	28,929	5,063
Net surplus/(deficit)	87,349	23,866
Balance at 31 March 2022	<u>116,278</u>	<u>28,929</u>

**IMRA**

England & Wales - Charity number 1089354

---

# Accounts

---

Registered Charity Number  
1089354

**IMRA**

**Report and Accounts**

**For the Year Ended  
31 March 2021**

**IMRA  
Report and Accounts  
Contents**

	<b>Page</b>
<b>Charity Information</b>	<b>1</b>
<b>Trustees Report</b>	<b>2</b>
<b>Statement of Trustees' responsibilities</b>	<b>3</b>
<b>Accountants Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Income and expenditure account</b>	<b>6</b>
<b>Balance Sheet</b>	<b>7</b>
<b>Notes to the accounts</b>	<b>8-9</b>

**IMRA**  
**Charity Information**

**Trustees**

Ijaz Ahmad  
Dr Anwar Moin Khan  
Dr Mohammed Haroon Zafarullah Khan (Chairman)  
Dr Jawaid Akhtar Khan  
Dr Ishrat Muhammad Yousuf (Treasurer)  
Mrs Sobia Sheikh

**Accountants**

MSJ CCA Limited  
t/a MSJ Chartered Certified Accountants  
61 Grangethorpe Drive  
Burnage  
Manchester  
Greater Manchester  
M19 2NF

**Bankers**

Santander  
Bridle Road  
Bootle  
Merseyside  
L30 1PH

**Registered office**

3 Allington Drive  
Eccles  
Manchester  
M30 9EG

**Registered charity number**

1089354

## **IMRA**

### **The report of the trustees for the year ended 31 March 2021**

#### **Introduction**

The trustees present their annual report and accounts for the year ended 31 March 2021.

#### **Status**

IMRA is a registered charity under the charity number 1089354. It has no taxable activities and is therefore not liable to UK taxation. It is, however, unable to reclaim VAT on expenditure incurred.

#### **Objectives**

The object for which the charity is established, it is to provide medical relief worldwide.

#### **Organisational structure**

The organisation is an independent charity. The Chairperson shall be responsible for the control, management and direction in all matters of the charity upon the advice of the trustees (Advisory board members) during the year.

#### **Risks**

The trustees have taken steps to establish the risks to which the charity is exposed and have put systems in place to mitigate risks.

#### **Review of the results**

According to the objectives and aims of the Charity the following activities were undertaken in year 2020-2021. The Trustees held three meetings during the above year to achieve the above objectives.

The Trustees as in the previous year agreed to continue with the Cochlear Implant programme in Pakistan as well as the other projects. This programme is to support those families who are so poor that they cannot afford to pay for a Cochlear Implant for their child who is born with profound deafness or becomes deaf later and hence cannot hear or speak.

The objects for which the charity is established, it is to provide medical relief worldwide.

1. The charity planned to implement its Cochlear Implant Programme in April 2020 as in previous years. Due to the pandemic this was cancelled and was put on hold.
2. The charity collected medical equipment and other items for medical use and arranged their delivery to Senegal through various contacts who have been doing this for our charity. This was sent there in August 2020 and distributed to various clinics.
3. The charity bought Cochlear Implant accessories in September 2020 replacing damaged items of previous implanted children in Pakistan. The team in Pakistan had been under enormous strain to replace these items despite the pandemic IMRA eventually managed to do it in September 2020.
4. As in the previous years IMRA team was prepared to undertake its annual Middle Ear surgery and Cochlear Implant programme in December 2020, this had to be abandoned again because of the ongoing pandemic.

#### **Achievement of objectives:**

Besides middle ear surgery and equipment donation; the beneficiaries of the Cochlear Implant project are those poor children whose parents who cannot afford this expensive surgery and rehabilitation. Unfortunately, because of the pandemic this could not be achieved except the donation of medical equipment to Africa.

The parents of those children whose Cochlear Implant devices had been damaged and had to be replaced were very grateful to IMRA despite the pandemic situation causing difficulties in acquiring the accessories.

## **IMRA**

### **The statement of trustees responsibilities for the year ended 31 March 2021**

#### **Statement of Trustees' Responsibilities**

Charity Law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 09 September 2021 and signed on its behalf by:

**Dr Mohammed Haroon Zafarullah Khan**  
Chairman

**IMRA**  
**Independent Examiner's Report to the trustees of the charity**

**Report of the Independent Examiner to the trustees**  
**on the accounts of the Charity for the year ended to 31 March 2021**

We report on the financial statements of the Charity on **pages 5 to 9** which have been prepared in accordance with the Charities Act 1993 and with the Financial Reporting Standard for Smaller Entities (FRSSE), **effective January 2015**, adapted to meet the needs of unincorporated organisations, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective June 2008, revised in January 2015, under the historical cost convention and the accounting policies.

**Respective responsibilities of trustees and examiner**

As described on **page 3**, the Charity's trustees are responsible for the preparation of the financial statements. The trustees consider that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners for England & Wales under Section 43(7)(b) of the Act, whether particular matters have come to my attention.

**Basis of opinion and scope of work undertaken**

We conducted our examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination. An independent examination includes a detailed review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (effective April 2005), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit opinion on the view given by the financial statements, and in particular, we express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity.

We planned and performed our examination so as to satisfy ourselves that the objectives of the independent examination are achieved and before finalising the report we obtain written assurances from the trustees of all material matters.

**Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, no matter has come to our attention:

- 1) which gives us reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the Act; and to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Act or of the Charities (Accounts and Reports) Regulations 2005 have not been met **or**
- 2) to which, in our opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

This report is in respect of an examination carried out under section 43 of the 1993 Act and in accordance with any directions given by the Commissioners under subsection (7)(b) of that section which are applicable.



**Mohammed Suhail Jamil BA(Hons) FCCA**  
**MSJ CCA Limited**  
t/a MSJ Chartered Certified Accountants  
61 Grangethorpe Drive  
Burnage  
Manchester  
M19 2NF

Date: 09 September 2021

**IMRA**  
**Statement of Financial Activities**  
**for the year ended 31 March 2021**

	Notes	2021		2020
		£	£	£
<b>INCOMING RESOURCES</b>		Restricted	General	<i>General</i>
Donations and collections			78,132	132,136
Total incoming resources		<u>0</u>	<u>78,132</u>	<u>132,136</u>
<b>LESS EXPENDITURE</b>				
Direct charitable expenditure			36,548	122,173
Administration expenditure			17,718	18,266
Total resources expended		<u>0</u>	<u>54,266</u>	<u>140,439</u>
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>			23,866	(8,303)
<b>BALANCE BROUGHT FORWARD</b>			5,063	13,366
<b>BALANCE CARRIED FORWARD</b>		<u>0</u>	<u>28,929</u>	<u>5,063</u>

**IMRA**  
**Statement of Financial Activities**  
**for the year ended 31 March 2021**

**ANALYSIS OF INCOME AND EXPENDITURE**

	<b>2021</b>		
	<b>General</b>	<b>Restricted</b>	<b>Total</b>
<b>1. Donations &amp; Collections</b>			
Charitable events and donations	59,278		59,278
Tax rebate	18,854		18,854
	<u>78,132</u>	<u>0</u>	<u>78,132</u>
<b>Direct Charitable Expenditure</b>			
Functions & Events for fundraising	0		0
Cochlear implants & other equipments	36,548		36,548
Donations made	0		0
	<u>36,548</u>	<u>0</u>	<u>36,548</u>

**2. ANALYSIS OF INCOME AND EXPENDITURE (continued)**

	<b>2021</b>		
	<b>General</b>	<b>Restricted</b>	<b>Total</b>
<b>Administration Expenditure</b>			
Staff salary	13,400		13,400
Training, courses and educational programs	0		0
Rent & rates	0		0
Printing, postage & stationery	474		474
Telephone & internet	253		253
IT costs	2,327		2,327
Travel & admin expenses	144		144
Bank charges	25		25
Advertising & marketing	358		358
Depreciation	37		37
Accountancy fees	700		700
Legal & professional fees	0		0
	<u>17,718</u>	<u>0</u>	<u>17,718</u>
<b>NET SURPLUS/(DEFICIT)</b>	<u>23,866</u>	<u>0</u>	<u>23,866</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>	5,063	0	5,063
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>28,929</u>	<u>0</u>	<u>28,929</u>

**IMRA  
Balance Sheet  
as at 31 March 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	4	206	243
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		<u>31,494</u>	<u>7,716</u>
		31,494	7,716
<b>LIABILITIES :</b>			
Amounts falling due within one year	7	<u>-2,771</u>	<u>-2,896</u>
<b>NET CURRENT ASSETS</b>		28,723	4,820
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>28,929</b></u>	<u><b>5,063</b></u>
General funds	8	28,929	5,063
		<u><b>28,929</b></u>	<u><b>5,063</b></u>

**Dr Mohammed Haroon Zafarullah Khan**  
Chairman  
Approved on 09 September 2021

**IMRA**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The accounts have been prepared on the historical cost basis of accounting and in accordance with applicable accounting standards and comply with the Statement of Recommended Practice 'Accounting by Charities'.

**Income**

Income is accounted for on a receipt basis.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated in the balance sheet at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures, fittings & equipment	15% reducing balance
--------------------------------	----------------------

**Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value added tax is not recoverable by the company, and is therefore included in the relevant costs in the statement of financial activities.

**2. WINDING UP OR DISSOLUTION OF THE CHARITY**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar to the charity.

**3. STATEMENT THAT NO EXPENSES WERE PAID TO TRUSTEES OR CONNECTED PERSONS**

No expenses were paid to the trustees or persons connected with them. Neither the trustees nor any persons connected with them have received any remuneration in the current year.

**IMRA**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**4. TANGIBLE FIXED ASSETS**

	Fixtures and Fittings £
<b>COST</b>	
At 1 April 2020	759
Additions	
Disposal	
At 31 March 2021	<u>759</u>
<b>DEPRECIATION</b>	
At 1 April 2020	516
Charge for the year on disposal	37
At 31 March 2021	<u>553</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>206</u>
At 31 March 2020	<u>243</u>

**2021                      2020**

**5. DEBTORS**

Prepayments	<u>Nil</u>	<u>Nil</u>
-------------	------------	------------

**6. STAFF COSTS**

	<b>2021</b>	<b>2020</b>
Staff salaries and NIC	<u>13,400</u>	<u>9,450</u>
The average number of employee during the year were;		
	<u>Number</u>	<u>Number</u>
Fund raising	0	0
Administration	2	2
Volunteers	0	0

**7. CREDITORS**

	<b>2021</b>	<b>2020</b>
Amounts falling due within one year :-		
Accruals	1,112	1,237
Other creditors	1,374	1,127
Social security & other taxes	285	532
	<u>2,771</u>	<u>2,896</u>

**8. ACCUMULATED FUNDS**

	<b>GENERAL FUNDS £</b>	<b>GENERAL FUNDS £</b>
Balance at 1 April 2020	5,063	13,366
Net surplus/(deficit)	23,866	(8,303)
Balance at 31 March 2021	<u>28,929</u>	<u>5,063</u>