

Registered Charity Number
1089354

IMRA

Report and Accounts

For the Year Ended
31 March 2021

**IMRA
Report and Accounts
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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
		£	£	£
INCOMING RESOURCES		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>
LESS EXPENDITURE				
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>
NET SURPLUS/(DEFICIT) FOR THE YEAR			23,866	(8,303)
BALANCE BROUGHT FORWARD			5,063	13,366
BALANCE CARRIED FORWARD		<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

	2021		
	General	Restricted	Total
1. Donations & Collections			
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>
Direct Charitable Expenditure			
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)

Administration Expenditure	2021		
	General	Restricted	Total
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>
NET SURPLUS/(DEFICIT)	<u>23,866</u>	<u>0</u>	<u>23,866</u>
TOTAL FUNDS BROUGHT FORWARD	5,063	0	5,063
TOTAL FUNDS CARRIED FORWARD	<u>28,929</u>	<u>0</u>	<u>28,929</u>

IMRA
Balance Sheet
as at 31 March 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets	4	206	243
CURRENT ASSETS			
Cash at bank and in hand		<u>31,494</u>	<u>7,716</u>
		31,494	7,716
LIABILITIES :			
Amounts falling due within one year	7	<u>-2,771</u>	<u>-2,896</u>
NET CURRENT ASSETS		28,723	4,820
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>28,929</u>	<u>5,063</u>
General funds	8	28,929	5,063
		<u>28,929</u>	<u>5,063</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
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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 £
COST	
At 1 April 2020	759
Additions	
Disposal	
At 31 March 2021	<u>759</u>
DEPRECIATION	
At 1 April 2020	516
Charge for the year on disposal	37
At 31 March 2021	<u>553</u>
NET BOOK VALUE	
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

	2021	2020
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

	2021	2020
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

	GENERAL FUNDS £	GENERAL FUNDS £
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>