

Registered Charity Number
1089354

IMRA

Report and Accounts

For the Year Ended
31 March 2022

**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)

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

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

ANALYSIS OF INCOME AND EXPENDITURE

	2022		
	General	Restricted	Total
1. Donations & Collections			
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>
Direct Charitable Expenditure			
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>
2. ANALYSIS OF INCOME AND EXPENDITURE (continued)			
Administration Expenditure	2022		
	General	Restricted	Total
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>
NET SURPLUS/(DEFICIT)	<u>87,349</u>	<u>0</u>	<u>87,349</u>
TOTAL FUNDS BROUGHT FORWARD	28,929	0	28,929
TOTAL FUNDS CARRIED FORWARD	<u>116,278</u>	<u>0</u>	<u>116,278</u>

IMRA
Balance Sheet
as at 31 March 2022

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

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
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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 2022

4. TANGIBLE FIXED ASSETS

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

	2022	2021
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

	2022	2021
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

	GENERAL FUNDS £	GENERAL FUNDS £
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>