

**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>

**Direct Charitable Expenditure**

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**

	Fixtures and Fittings £
<b>COST</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>

	<b>2023</b>	<b>2022</b>
<b>5.DEBTORS</b>		
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>