

Panah Ltd		Charity No	1130290		
		Company No	6850910		
Annual accounts for the period					
Period start date	01/04/2022	To	Period end date	31/03/2023	

## Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	April 2023 Total funds	April 2022 Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	1,906	49,238	-	51,143	20,619
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	27,452	-	27,452	-
<b>Total</b>	S07	1,906	76,689	-	78,595	20,619
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	6,163	-	6,163	1,662
Charitable activities	S09	-	46,874	-	46,874	69,435
Separate material expense item	S10	-	-	-	-	-
Other	S11	8,269	-	-	8,269	4,272
<b>Total</b>	S12	8,269	53,037	-	61,307	75,369
<b>Net income/(expenditure) before tax for the reporting period</b>	S13	- 6,364	23,652	-	17,289	- 54,750
Tax payable	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>	S15	- 6,364	23,652	-	17,289	- 54,750
Net gains/(losses) on investments	S16	-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>	S17	- 6,364	23,652	-	17,289	- 54,750
<b>Transfers between funds</b>	S18	-	-	-	-	-
<b>Other recognised gains/(losses):</b>	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
<b>Net movement in funds</b>	S22	- 6,364	23,652	-	17,289	- 54,750
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	-	-	-	-	-
<b>Total funds carried forward</b>	S24	- 6,364	23,652	-	17,289	- 54,750

**Section B Balance sheet**

	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	April 2023 Total this year £ F04	April 2022 Total last year £ F05
<b>Fixed assets</b>						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	5,746	900,000	-	905,746	8,208
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	5,746	900,000	-	905,746	8,208
<b>Current assets</b>						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	82,005	-	-	82,005	743,223
<b>Total current assets</b>	B10	82,005	-	-	82,005	743,223
<b>Creditors: amounts falling due within one year (Note 20)</b>	B11	-	201,617	-	201,617	4,422
<b>Net current assets/(liabilities)</b>	B12	82,005	- 201,617	-	119,612	738,801
<b>Total assets less current liabilities</b>	B13	87,751	698,383	-	786,134	747,009
<b>Creditors: amounts falling due after one year (Note 20)</b>	B14	- 4,422	-	-	4,422	-
<b>Provisions for liabilities</b>	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	83,329	698,383	-	781,712	747,009
<b>Funds of the Charity</b>					-	
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	76,689	-	76,689	15,736
Unrestricted income funds	B19	1,906	-	-	1,906	4,884
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
<b>Total funds</b>	B22	1,906	76,689	-	78,595	20,620

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Dr Helen Fani	18/12/2023
Shahnaz Ebrahimi	18/12/2023

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
Dr Helen Fani 	
	Print name

**Section C****Notes to the accounts****Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with\*

X

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with\*

X

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

Confirmed

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

See trustee report

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Please see note N29

**1.3 Change of accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes\*

☐

No\*

X

\* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	N/A
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	N/A

<b><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i></b>	N/A
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#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

<b><i>(i) the nature of any changes;</i></b>	Please see note N29
<b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b>	Follow through from material prior years errors below
<b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></b>	

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b><i>(i) the nature of the prior period error;</i></b>	Please see note N29
<b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b>	In absence of availability of an accountant, some errors may have occurred in placement of specific headings, carried forward creditors- debtors, possibly affecting end of year assets and liabilities. However any errors would have been minimal and placed in good faith.
<b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b>	

Section C	Notes to the accounts	(cont)
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**Note 3**                      **Income**

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	April 2023 Total funds £	April 2022 Prior year £
<b>Donations and legacies:</b>	Donations and gifts	1,906	49,238	-	51,143	20,619
	Gift Aid --	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>1,906</b>	<b>49,238</b>	<b>-</b>	<b>51,143</b>	<b>20,619</b>
<b>Charitable activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	27,452	-	27,452	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>27,452</b>	<b>-</b>	<b>27,452</b>	<b>-</b>
<b>Separate material item of income</b>	Deposit interest (V)	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>1,906</b>	<b>76,689</b>	<b>-</b>	<b>78,595</b>	<b>20,619</b>

**Other information:**

All income in the prior year was unrestricted except for:  
(please provide description and amounts)

See notes on 27.1

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

**Section C**
**Notes to the accounts**
**(cont)**
**Note 6**
**Expenditure**

Analysis	This year 2022-2023				Last year 2021-2022			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>				£				£
Incurring seeking donations		-	-	-	27	-	-	27
Incurring seeking legacies		-	-	-	1,526	-	-	1,526
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events		-	-	-	109	-	-	109
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Howkins & Harrison commercial advisor	-	4,174	-	4,174	-	-	-	-
Investment legal fees costs	-	1,989	-	1,989	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	6,163	-	6,163	1,662	-	-	1,662
<b>Expenditure on charitable activities:</b>								
<b>See trusty report</b>			-	-	-		-	-
Wage		12,000	-	12,000	9,600		-	9,600
Education and other project costs	-	34,874	-	34,874	-	9,600	50,235	59,835
<b>Total expenditure on charitable activities</b>	-	46,874	-	46,874	9,600	9,600	50,235	69,435
<b>Separate material item of expense</b>								
		-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Other</b>								
Insurance	2,583	-	-	2,583	347	-	-	347
Online and digital resources	3,105	-	-	3,105	3,198	-	-	3,198
PO Box Royal Mail	360			360	389			389
Virgin Telephone	428			428	338			338
Interest	1,794			1,794				-
<b>Total other expenditure</b>	8,269	-	-	8,269	4,272	-	-	4,272
<b>TOTAL EXPENDITURE</b>	8,269	53,037	-	61,307	15,534	9,600	50,235	75,369

Note 11

Paid employees

*Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)*

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

This year £	Last year £
1200	9,600
-	-
-	-
1,200	9,600
Total staff costs	



<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 14**                      **Tangible fixed assets**

*Please complete this note if the charity has any tangible fixed assets*

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	900,000	-	-	8,208	908,208
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	900,000	-	-	8,208	908,208

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>	30%				

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation		-	-	2,462	2,462
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	2,462	2,462

**14.3 Net book value**

Net book value at the beginning of the year	900,000	-	-	8,208	908,208
Net book value at the end of the year	900,000	-	-	5,746	905,746

Note 19

Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1

Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

	This year £	Last year £
	-	-
	-	-
		-
Total	-	-

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2

Disclosure of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 20**                      **Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Personal loan	- 200,000	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	- 1,617	-	-	- 4,422
<b>Total</b>	<b>- 201,617</b>	<b>-</b>	<b>-</b>	<b>- 4,422</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred*

*Please explain the reasons why income is deferred.*

This year	Last year

*Movement in deferred income account*

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

	This year	Last year
<p><b>22.1</b> Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.</p>	<p>Trustee holding funds on behalf of Charity (Debtors)</p> <p>Trustee using funds on behalf of Charity (Creditors)</p>	<p>Trustee holding funds on behalf of Charity (Debtors)</p> <p>Trustee using funds on behalf of Charity (Creditors)</p>
<p><b>22.2</b> If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.</p>		

**Section C**      **Notes to the accounts**      **(cont)**

**Note 24**    Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

**Total**

This year £	Last year £
6384	505,371
-	-
75621	237,853
-	-
<b>82,005</b>	<b>743,223</b>

**Note 25** Fair value of assets and liabilities

**25.1** Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

This year	Last year
Credit risk exposure for the current debtor is very low. The charity's general working practices are such that where possible, it minimizes or eliminates the need for debtors and creditors. The main financial risk to charity's assets remains the same as last year.	Credit risk exposure for the current debtor is very low and the level is reducing each year. The charity's general working practices are such that minimizes or eliminates the need for debtors and creditors. The main financial risk to charity's assets exists with Sterling or Foreign currency devaluation. To minimize or eliminate this, funds are transferred by either ensuring it is the minimum workable amount, or on basis of "as and when needed". This reduces the charity's exposure to international currency devaluation against Sterling.

**25.2** Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.)

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**Section C** **Notes to the accounts** (cont)

**Note 27** **Charity funds**

**27.1 Details of material funds held and movements during the CURRENT reporting period (2022-2023)**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Samimi + other restricted funds	R	Education	746,950	76,689	53,037	-	-	770,602
	UR		81,626	1,906	8,269	-	-	75,263
				-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	N/a	N/a	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			828,576	78,595	61,306	-	-	845,865

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes\* ☐ No\* ☒

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

**Section C** Notes to the accounts (cont)

**Note 27** Charity funds

**27.2** Details of material funds held and movements during the PREVIOUS reporting period (2021-2022)

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which \* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity;

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Education and other Restricted Funds	R		791,049	15,736	59,835	-	-	746,950
	UR		92,276	4,884	15,534	-	-	81,626
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	N/a	N/a	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			883,325	20,620	75,369	-	-	828,576

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes\* ☐ No\* ☒

If yes, please state the basis on which the assets and/or liabilities



Section C	Notes to the accounts (cont)
<p><b>Note 29</b></p>	<p><b>Additional Disclosures</b></p> <p>The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.</p> <p>There continues to be great political and practical pressures brought upon charities working internationally in countries with sanctions. Despite charitable and humanitarian work having "no legal nor sanctions restrictions", a range of professional services such as "banking", "insurance" and "accounting" has been restricted, making our work unnecessarily complex and difficult. Therefore our work and accounts has been completed in good faith and is compliant to the best of our knowledge and abilities.</p>

# **Panah Children Charity**

## **Trustee Annual Report**

Accounting period for 5<sup>th</sup> April 2022 to 4<sup>th</sup> April 2023

### **Charitable Activities and Achievements**

#### **Education programs**

Over the years, with the support of the local ministries of education and social services in deprived areas, an effective routine for our rural education programs has been established.

This year's education program was a pilot for upskilling 600 unskilled teachers and facilitators, particularly focused on the following two groups:

- Teacher training for secondary school-aged children: to improve the quality of teaching in sciences and literature.
- Family centre facilitators and teen mentors: workshops in creative skills training, apprenticeship and entrepreneurship workshops for career development.

Subjects of "learning disability", "safeguarding" and "abuse prevention" were included in all the above programs.

The lessons were implemented in groups of between 12 to 25 people, with a mixture of "in-person" workshops and "online" facilitation and remote supervision.

The first pilot was launched in the following nomadic and deprived rural areas:

- Kohgilouyeh & Boyer Ahmed (miani) Shahr Dash & Deh Dasht;
- Outskirts of Tehran province;
- Pishva city;
- Varamin city (Javad Abad);
- Pakdasht (near Varamin)
- Eslamshahr
- Ray city;
- Robat Karim
- Roomeshkan (Lorestan);
- Khoi city;
- Rasak City (Sistan & Balouchestan)

On completion, this program is to be rolled out in phases to other regions over the next five years.

Other related programs in the area:

**Khoi city therapy workshop:** Khoi city was an earthquake affected area, where play, music and art therapy workshop were organised for children and families that had lost their homes and were living in Chamran sports centre or sheltered in other tent facilities. The workshops were implemented for 190 families in three camps.

**Kermanshah Centre therapy workshop:** Cooperation with Ofogh Roshan local NGO at the Ghalicheh Village continues to provide play therapy to children affected by loss and trauma following earthquakes and flooding in previous

**Baloochestan province:** Request was made to provide an additional three days' workshop for a further 400 of the teachers within Rasak and Pishin area. The implementation of this request was successfully undertaken at the end of this financial year.

#### **Donations of school bags, books, stationaries and shoes**

- While implementing the above education program, requests were made by the local libraries in Khoi city area for updating their facilities and their books. Funding for facilities was not available, but new books were provided. The list of needs for the local mothers and children were extensive including creation of mobile workshops and libraries for the very rural areas. These would need to be considered for the future.
- Supply and distribution of over 200 bags and backpacks, including books and stationaries were donated to deprived schools in Varamin city, as well as to Kouhdasht schools in Lorestan province, namely: Bahonar' Baghcheban; Komeil: Keshvari: payam Moalem: Khadigeh Kobra; Gh D Marefat; Meisam Tamar; Somayeh 2; 12 Farvardin; Merhregan
- 50 pairs of shoes and items for personal sanitation were purchased and donated to a residential girls school in the Rasak and Pishin area.

## **Spinal Muscular Atrophy Society**

Spinal Muscular Atrophy (SMA) is a rare, genetically inherited neuromuscular condition that affects muscular movements and mobility in children from a very young age. It has four types, each showing different symptoms at different ages.

Following last year's contact by four families whose children were members of the Spinal Muscular Atrophy Society, with an urgent request for fundraising and procurement support of essential medication for their children. This was an enormous challenge for our small charity, not only in the fundraising efforts for an extremely expensive medications for permanent treatment such as ZolGen or Zolgensma gene therapy of between one to two million Pounds per child. The cheaper alternatives that would delay the progress of the illness with monthly syrup medication, such as Evrysdi Risdiplam costs only tens of thousands of Pounds. Yet, a further challenge was the a very short deadline for having to raise the funds and provide the medication, before the children reach the age of two, after which time the medication and treatment were deemed not to be as effective.

Nevertheless, one of our Trustees agreed to pursue these requests and with the help of several volunteers and another NGO named Elimo, they worked relentlessly to raise funds to at least provide one round of Risdiplam medication before the age of "two" deadlines.

The challenge did not end there, as having raised just enough funds for one round of medication, there was difficulty in procurement from suppliers of the medicines. Ultimately our colleagues were successful in procuring the medicines.

Although this project was extremely challenging and seemingly impossible, the positive outcome was enormous, as by the time the first round of medications reached the children, the SMA Society managed to secure funding from the government for the subsequent rounds. Our trustee and volunteers' efforts were therefore invaluable as they ensured the children had been able to start their treatments prior to their two-year age deadline.

A request was made by a parent of another child affected by SMA for a wheelchair, which was successfully fundraised and supplied.

## **Cochlear implant**

In 2020 a parent of a young Afghani child of 6 years of age with a hearing loss, had asked for support to fundraise for a Cochlear implant operation to correct his hearing. Our charity had organised a variety of online fundraisers. Two trustees and several volunteers also joined the London Landmark Half Marathon in 2021 and were ultimately able to raise sufficient funds of over two thousand Pounds for this surgery. The timing for the fundraising was very important as there was a deadline for the operation to be undertaken before the child's seventh birthday. However, once we started to register the child with the hospital to progress with the planned surgery, it transpired that the family and therefore the child were undocumented immigrants. Their immigrations status resulted in the hospital not being able to perform the surgery. Nevertheless, our colleagues on the ground have been pursuing the legal process to regularise the family's immigration status.

### **Orphanage beds**

A Roomeshgan (Chaghabol) orphanage of twenty-seven infants and children of up to four years of age had made a formal request to support a conversion of their basement into a play area. So, in cooperation with the management we commissioned an architect and a structural engineer to draw up plans for the conversion as well as cost schedule to make the space suitable and safe. Unfortunately, we were not able to fundraise for this project this year but have sufficient information to be considering it for future years.

We were however able to fundraise to upgrade fourteen cots that were of poor quality and unsafe. In the coming year, we would be working in cooperation with the local NGO (Zendegieh Delneshin), to fundraise and purchase new cots for the children up to two year of age.

### **Governance and Policy reviews**

This year, with the support of the Charity Commission, the trustees have started looking in to improving our policy reviews and compliances, as well as developing a continuous improvement plan for our governance.

### **OFAC license**

Following our initial application in 2019 and four years of communications with the US Office of Foreign Assets Control, our charity has been granted an OFAC license to facilitate fundraising for our charitable work from within US.

### **Legacies donations and Investment Revenues**

Following a large legacy donation in 2019, decision was made to invest this fund appropriately. However, during Covid years of 2020 and 2021 despite numerous efforts to invest this fund in a long-term property project, no appropriate investment was found.

This year, a commercial building with tenancy of “C&J Clark international limited” was identified as having a long term and higher than reasonable return. Despite the need to borrow two hundred thousand Pounds, a decision was made to purchase this property following a commissioned report from a reputable specialist commercial advisor.

This investment provides a stable long-term revenue stream for future implementation of the education framework and programs that have been established to date.

Also, this year, a philanthropist donation for the sum of forty-five thousand Pounds has been received in respect of and restricted to “child sponsorship” programs. A long-term planning for the best use of this fund will be drawn up in cooperation and with supervision of the donor.

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Charity registration number: 1130290

Company registration number: 06850910