

Panah Ltd		Charity No	1130290
		Company No	6850910
Annual accounts for the period			
Period start date		To	Period end date
	01/04/2023		31/03/2024

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 2024 Total funds	April 2023 Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	-	-	-	-	-
Charitable activities	S02	2,184	1,529	-	3,713	51,143
Other trading activities	S03	-	-	-	-	-
Rental from leasing	S04	28,153	99,814	-	127,967	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	27,452
Total	S07	30,337	101,343	-	131,680	78,595
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	125	-	-	125	6,163
Charitable activities	S09	-	47,554	-	47,554	34,874
Investment	S10	-	-	-	-	-
Other	S11	34,773	-	-	34,773	8,269
Total	S12	34,898	47,554	-	82,452	49,307
Net income/(expenditure) before tax for the reporting period						
Tax payable	S13	- 4,561	53,789	-	49,228	29,288
	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
Net gains/(losses) on investments	S15	- 4,561	53,789	-	49,228	29,288
	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items						
	S17	- 4,561	53,789	-	49,228	29,288
	S18	-	-	-	-	-
Transfers between funds						
	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	- 4,561	53,789	-	49,228	29,288
Reconciliation of funds:						
Total funds brought forward	S23	-	-	-	-	-
Total funds carried forward	S24	- 4,561	53,789	-	49,228	29,288

Section B		Balance sheet				
	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	April 2024 Total this year	April 2023 Total last year
		£	£	£	£	£
Fixed assets		F01	F02	F03	F04	F05
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	4,022	1,110,993	-	1,115,015	905,746
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	4,022	1,110,993	-	1,115,015	905,746
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	63,236	-	-	63,236	82,005
Total current assets	B10	63,236	-	-	63,236	82,005
Creditors: amounts falling due within one year (Note 20)	B11		- 140,100	-	- 140,100	- 200,000
Net current assets/(liabilities)	B12	63,236	- 140,100	-	- 76,864	- 117,995
Total assets less current liabilities	B13	67,258	970,893	-	1,038,151	787,751
Creditors: amounts falling due after one year (Note 20)	B14	-	- 200,000	-	- 200,000	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	67,258	770,893	-	838,151	787,751
Funds of the Charity					-	
Endowment funds (Note 27)	B17	75,263	770,602		845,865	-
Restricted income funds (Note 27)	B18		101,343		101,343	
Unrestricted income funds	B19	30,337		-	30,337	
Revaluation reserve	B20				-	
Fair value reserve	B21				-	-
Total funds	B22	105,600	871,945	-	977,545	-

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	30/12/2024
Shahnaz Ebrahimi	30/12/2024

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	30/12/2024
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*

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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*

☐

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.

Not applicable

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*

☒

* -Tick as appropriate

Please disclose:

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

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:

(i) the nature of any changes;	Please see note N29
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

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

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

Please disclose:

(i) the nature of the prior period error;	Please see note N29
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	In absence of accountancy audit, errors may have occurred in placement of carried forward creditors/ debtors, affecting end of year assets and liabilities.
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

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

	Analysis of income	Unrestricted funds	Restricted income funds	April 2024 Total funds £	April 2023 Prior year £
Donations and legacies:	Donations and gifts	2,184	1,529	3,713	51,143
	Gift Aid --	-	-	-	-
	Legacies	-	-	-	-
	General grants provided by government/other charities	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-
	Donated goods, facilities and	-	-	-	-
	Other	-	-	-	-
	Total	2,184	1,529	3,713	51,143
Income from investments:	Interest income	-	-	-	-
	Dividend income	-	-	-	-
	Rental and leasing income	28,153	99,814	127,967	27,452
	Other	-	-	-	-
	Total	28,153	99,814	127,967	27,452
Separate material item of income	Deposit interest (V)	-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
	Total	-	-	-	-
TOTAL INCOME		30,337	101,343	131,680	78,595

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
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Note 6 Expenditure							
Analysis	This year 2023-2024				Last year 2022-2023		
	Unrestrict ed funds	Restricted income funds	Endowm ent funds	Total funds	Unrestrict ed funds	Restricted income funds	Total funds
Expenditure on raising funds:				£			£
Incurred seeking donations		-	-	-		-	-
Database development costs	-	-	-	-	-	-	-
Other trading activities	125	-	-	125	-	-	-
Investment management costs:	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	4,174	4,174
Investment legal fees costs	-	-	-	-	-	1,989	1,989
Intellectual property licencing costs	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total expenditure on raising funds	125	-	-	125	-	6,163	6,163

Expenditure on charitable activities:

See trusty report			-	-	-		-
Wage		18,200	-	18,200	12,000		12,000
Ofogh-e-Roshan		3,300	-	3,300	-	1,500	1,500
Hamta Rostami	Funds to India (medicine)			-		2,444	2,444
P. Projects listed				-		4,241	4,241
All other	-	26,054	-	26,054	-	14,689	14,689
Total expenditure on charitable activities	-	47,554	-	47,554	12,000	22,874	34,874

Other

Insurnace		2,496	-	-	2,496	2,583	-	2,583
Iran Office Expenses/Accounts		3660	-	-	3,660	-	-	-
Accountant Tax / VAT		500			500	-		-
TSO Host		31			31	-		-
Business Rates CCC		3,351			3,351	-		-
Just Giving		216	-	-	216	216	-	216
IONOS website and social		1,228	-	-	1,228	952	-	952
Beacon		349			349	317		317
Zoom TBC		-			-	348		348
Service charge (Just		72	-	-	72	72	-	72
PO Box Royal Mail		472			472	360		360
Virgin Telephone		284			284	428		428
computer and digital maintenance		1,200			1,200	1,200		1,200
Interst		20,914			20,914	1,794		1,794
Total other expenditure		34,773	-	-	34,773	8,269	-	8,269
TOTAL EXPENDITURE		34,898	47,554	-	82,452	20,269	29,037	49,307

Section C**Notes to the accounts****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

	This year £	Last year £
Salaries and wages		12,000
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	-	12,000

Section C**Notes to the accounts****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	-	-	5,746	905,746
Additions	210,993	-	-	-	210,993
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	1,110,993	-	-	5,746	1,116,739

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate	30%				

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation		-	-	1,724	1,724
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	1,724	1,724

14.3 Net book value

Net book value at the beginning of the year	900,000	-	-	5,746	905,746
Net book value at the end of the year	1,110,993	-	-	4,022	1,115,015

Note 19 Debtors and prepayments

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

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
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)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

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	- 140,100	- 200,000	- 200,000	
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors		-	-	
Total	- 140,100	- 200,000	- 200,000	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

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

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

Section C**Notes to the accounts****Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

	This year	Last year
22.1 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	<i>Trustee holding funds on behalf of Charity (Debtors)</i> <i>Trustee using funds on behalf of Charity (Creditors)</i>	<i>Trustee holding funds on behalf of Charity (Debtors)</i> <i>Trustee using funds on behalf of Charity (Creditors)</i>
22.2 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 conditions related to its pledge should be given here.		

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity)	6528.06	6,384
Short term deposits		-
Cash at bank and on hand	56707.55	75,621
Other	-	-
Total	63,236	82,005
	at 31st Mar. 24	at 31st Mar. 23

Note 25 Fair value of assets and liabilities

	This year	Last year
<p>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.</p>	<p>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 remains the same as last year.</p>	<p>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 currency devaluation against Sterling.</p>
<p>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.</p>		

Note 27

Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period (2023-2024)

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	770,602		- 47,554	-	-	723,048
Donation & Fund raising	UR		75,263	2,184		-	-	77,447
Donation & Fund raising	R			1,529	-	-	-	1,529
Rental from Laising	R	Education	-	99,814	-	-	-	99,814
Rental from Laising	UR		-	28,153	-	-	-	28,153
Vaious projects	UR		-	-	- 34,898	-	-	- 34,898
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			845,865	131,680	- 82,452	-	-	895,093

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

Yes*

No*

X

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
Note 27
Charity funds
27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R -*

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

Yes*

No*

Fund balances carried forward include assets and liabilities denominated

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If yes, please state the basis on which the

Note 29	Additional Disclosures
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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.

There continues to be increasing 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.

Panah Children Charity

Trustee Annual Report

Accounting period of 5th April 2023 to 4th April 2024

Charitable Activities and Achievements

This year our charity focused on three major areas:

- Continuing and building upon our nationwide education programs.
- Purchase and refurbishment of a new office and its refurbishment, which now includes three rooms, toilet facilities, kitchenette, new wiring, heating and cooling systems and creating a pleasant balcony area
- Focusing on the structure, management and procedures of the charity through self-assessment, reviewing policies and practices.

Education programs

Our education programs have now been well established in many deprived rural areas and the very positive feedbacks have ensured the full support and cooperation of the various ministries of education and social services are continued.

This year, the education program delivered over 15 projects, where 373 teachers and facilitators were trained in person (in their counties) and 2,260 teachers and facilitators attended our online programs. The regions and provinces of delivery are listed in this report.

The two main categories of our education programs are:

- Academic upskilling and teacher training, to improve the quality of teaching techniques in maths, sciences and literacy/ Persian language for primary and secondary schools. These programs are nearly always delivered “onsite” and “in person” and require between three to five days, four to six hours per day. These trainings are delivered by the authors of the national curriculum of the country’s education system.
- PHSE (Personal, Social, Health and Economic Education) teacher and facilitators training workshops, organised specifically for improving “Safeguarding”, “abuse and neglect prevention”, “learning disabilities/ special educational needs”, “drug and STD prevention”. These sessions are sometimes held in person but are mostly “online” due to the high levels of demand, limited budget and the distances involved in the rural areas requesting the workshops. These sessions are delivered two to three hours per day, for a minimum of three days.

These topics are provided as standalone workshops but are always included within the academic program packages.

These have been implemented in the following regions:

- **Ahmad Abad, Mostoufi city** (in person) – safeguarding, learning special needs and life skills (15 facilitators); (in person) Financial education and start-ups (18 facilitators) Also, a face to face workshop for a residential centre for 35 children and teens in safeguarding with the facilitators and with the children. This visit also included brainstorming with staff and management to better support the centre.
- **Pelan region (Sistan Baloochestan)**; 250 teachers (online) (5 groups of 50 teachers); drug abuse prevention and special needs.
- **Rasak City (Sistan & Baloochestan)**; 30 teachers and facilitators (online) ; life skills and strengthening families.
- **Rasak and Pishin and Paroud (Varamin) (Sistan region)** 500 teachers (10 groups of 50) (online and for all levels); safeguarding, life skills, special educational needs, effectiveness.
- **Pakdasht area and Ahmad Abad Mostoufi city** (online) 490 primary school teachers/ facilitators in 7 groups of 70 attendees – life skills; safeguarding in teens; special educational needs.
- **Chabahar / Sistan Baloochestan/ Pelan region (and Ahmad Abad Mostoufi)** 100 teachers/ facilitators (mixed in person and online) , Maths, Persian and sciences
- **Hassan Abad (Feshafouyeh) Tehran Province** (in person) maths, Persian and Sciences 120 tutors/ facilitators.
- **Roudbar Jonoob (Kerman province)** (in person) maths and Persian (in person) 120 teachers (bahman month), safeguarding and an additional (online) 4 groups of 30 re: safeguarding.
- **Various rural provinces**; 840 teachers and facilitators (Pakdasht 8 groups; Feshafouyeh 4 groups; Varamin and Shahre-Ray 4 groups; Rask Pelan 4 groups (sistan and Baloochestan); Roudbar Jonoob(Kerman Province))4 groups, including Tehran (Online); focusing on special needs; safeguarding; drug abuse and STD prevention. 24 groups of between 20 and 50 primary school teachers.
- **Fashafouyeh (Tehran province)**; 150 teachers and facilitators (Online) (5 groups of 30 attendee), drug abuse and special needs.

Note that each teacher/ facilitator has given committed to deliver their new skills to a minimum of 50 pupils. This means that this year alone, the reach of our academic and safeguarding programs will improve quality and effectiveness of care and education for a minimum of 131,650 children.

Unfortunately, due to limited financial and human resources, we were not able to pursue teen workshops in skills training, apprenticeship and entrepreneurship for career development.

Other Charitable Activities

Donations of school bags, books, stationaries, other items and services

- 166 school backpack bags for cared-for children (Tehran province behzisti)
- A laptop donated to Shemiranat Behzisti for supporting their education work.
- Ten shopping cards with 500 thousand touman funds, donated during the celebration for the discharge of teens under care of Tehran province social services.
- Age appropriate Books were supplied to various hospitalised children around the country, in cooperation with 16 other organisations and NGOs.
- The sponsorship of educational and books for a teenage girl in Baloochestan continues, where high grades were maintained at school.
- Information and referrals to appropriate hospitals and centres were provided to various families requesting medical support and treatment for their children.

Provision of New Year food and meal packs to deprived families and areas

- Donated 120 meal packs for New Year celebration to 4 residential centres (boys and girls) in Kerman Province Ashayeri, Shahin Ahmad Soleymani, Eslam Abad Ghanat Malek village.
- Sarab area, 4 families, included rice, oil, tea, sugar, dates, pasta, chicken and nuts.
- Tehran province, 20 families; 5Kg rice; 1.5 litres oil, tea ½ Kg, 2 pasta packs; one tomato paste
- Tehran area, 2 families, with 5 Kg rice, tea, tomato paste, pasta, oil, tuna, biscuits and chocolates.
- Karaj, 3 families with 20 Kg rice, meat, chicken, tea, tomatoe paste, pasta, oil, tuna
- 40 Kg rice (Bhzisti referrals).
- Sarab province, 4 families; 5kg rice, 3litres oil; ½ kg tea/ 2/5 kg sugar/ ½ Kg dates/ 1/2kg nuts/ one pasta; one chicken

Cochlea implant

In 2020 a parent of a young Afghani child of 6 years of age with a hearing loss, had requested support to fundraise for a Cochlea implant operation to correct his hearing. Our charity organised a variety of fundraisers, however, once we registered the child with the hospital for a planned surgery, it transpired that the family and the child were undocumented immigrants. Their immigrations status resulted in the hospital not being able to perform the surgery. Therefore, our colleagues pursued regularising the family's immigration status.

After of year of administrative bureaucracy, the family were legalised and were then eligible to use the subsidised implant operation. Unfortunately, by then the government cutbacks in subsidies for all operations had been withdrawn and the unsubsidised cost had gone up to over twenty thousand Pounds. Therefore, the operation was not able to proceed in 2021

nor in 2022. Nevertheless, our charity continued to be in communication with the parents to discuss other type of support we could provide with the available funds.

The good news in May 2023 was that the subsidies had been reinstated and the operation was completed with 70mn تومان.

Working with other charities

Ofogh Roshan NGO (Tehran), Kermanshah Centre therapy

We continue to provide financial support for play therapy workshops for children affected by loss and trauma following earthquakes and flooding from previous years.

Duchenne Kavir Charity (nationwide cover)

Cooperation with this organisation is continuing. This year they needed to move office and required financial support, where we contributed 73 m تومان towards this move.

Delneshin Charity (Roomeshgan)

Our work continues with this charity in providing financial and other types of support for their educational and after school activities in this deprived area. Unfortunately, this year we have been very limited with our support for the Roomeshgan park play area maintenance and their orphanage project.

Posht o Panah charity

We continue working with this newly registered NGO for our various education and donations to social service supported families and projects in Tehran province.

Kelaram Karam charity (Baloochestan)

Request has been made from for cooperation, which our colleagues are looking in to and seems promising.

Other requests:

There has been many requests from existing and new schools and education centres for continuing to provide further workshops and programs, such as Dehdasht (Kohgiluyeh and Bouyer Ahmad province) or from Balouchestan and Fanooj. This province also requested support to provide water and lavatory facilities to earthquake and flooding affected families. Unfortunately, we were unable to raise sufficient funds to support them at this time.

Panah Charity's progress and policy reviews

Following the investment of a legacy and financial support from one of our charity's trustees, two properties have been purchased. One would provide a regular rental income to cover all basic costs and one for a permanent office location for our work. In this, fifteenth year of our registration, these decisions have put our charity in a strong position of stability and long-term sustainability.

Our focus can now be on improving our charity's practices and procedures, seeking to recruit more volunteers and trustees to increase our resources and undertake even more projects. We will be undertaking a continuous development program and scheduling a frequent policy and compliance reviews. A human resource specialist will be supporting strategy and documentations.

Charity registration number: 1130290

Company registration number: 06850910