

Panah Children Charity

Trustee Annual Report

Accounting period: 5 April 2024 to 4 April 2025

Charitable activities and achievements

The trustees report that, during this year, the charity focused on strengthening and expanding its education programmes. Through this charity's training workshops, more than 1,750 teachers were upskilled, helping raise the quality and standard of education for tens of thousands of children in deprived areas.

The work was delivered by our expert education team and an outstanding support staff, whom had shown tremendous enthusiasm and resilience, despite the many practical challenges, including coordination, untimely permits, travel arrangements, difficult terrain, and online delivery constraints.

Education programs

Our education programs are now well established and are in great demand in many provinces, with the full support and cooperation of relevant ministries of education and social services.

This year, the education program delivered eleven teacher-training projects were either in person or online, or both. These were primarily for primary school teachers, with some sessions delivered to secondary teachers and other stakeholders.

Key figures

- 11 Teacher training projects for year 2024-2025
- More than 1,750 teachers and stakeholder staff attended the workshops
- Minimum of 30,000 primary school children in rural areas benefited from improved education and care
- Typical online group size
- Typical in-person workshop size
- Typical workshop duration
- Up to 25 participants
- 40 to 80 participants per workshop
- Three to five days

Workshop topics are in two categories:

- Academic upskilling and teacher training, to improve the quality of teaching techniques in mathematics, literacy and Persian language and the sciences. These programs are nearly always delivered in “person” and “on location” (in the counties), requiring three to five days and four to six hours per day.
- PHSE (Personal, Social, Health and Economic Education), as well as Mental Health and Special Educational Needs (SEN), Safeguarding; self-protection; skills to say “NO”; self-expression; confidence building; and abuse and neglect prevention; age-appropriate drug and STD prevention. These workshops are preferably organized in person, but are mostly “online” due to the high levels of demand, limited financial resources and the distances involved in the nature of the rural areas where they request participation. These sessions are delivered by a team of three to four specialised facilitators, five hours per day in person or two to three hours if online (per session), with minimum of three sessions.
These topics are provided as standalone workshops, but are always included with the academic program packages.

Workshops were delivered in the following provinces:

- **Kohgilouyeh & Bouyer Ahmad Province (Dehdasht):** In-person training workshops for Maths, Sciences and safeguarding; 750 teachers.
- **South Khorasahn Province (Nehlbandan):** In-person training workshops 350 teachers.
- **Tehran Province – Ahmad Abad Mostoufi (Behzisti):** Safeguarding training through plays and games for centres for deprived and neglected children; 80 teachers, carers and staff.
- **Tehran Province (Pakdasht / Feshafouyeh):** Safeguarding (online); 120 teachers.
- **Tehran Province (Behzisti):** Modiriat manabeh ensani (12).
- **Dehdasht, Kohgiloyeh (online):** Three groups of 25 teachers (total 75).
- **Kouzeestan Province (Kapar neshin region) (online):** Three groups of 25 teachers (total 75).

- **Kermanshah province (Uramanat) (online):** Three groups of 25 teachers (total 75).
- **Kermanshah (phase II, uroumanat area) (online):** Three groups of 25 teachers (total 75).
- **Chabahar and Beris; Nobandan; Darak and Ramin (Sistan Province):** Following the previous year's flooding, therapeutic and play therapy equipment was donated to the "Peace for Everyone Centre" (Moasseseh Solh Barahey Hameh).
- **Various deprived areas nationwide, online:** Four groups of 25 teachers (total 100).

Remote education programmes present significant challenges that the staff and support teams need address to deliver effective workshops. These include a lack of (or incompatible) mobile phones and digital devices, limited funds for top-ups, poor reception, some language and traditional barriers.

Demand for both in-person and online workshops remains high and has increased year on year following endorsements. Funding constraints, remote locations and limited human resources remain the main barriers to expanding the charity's education outreach services.

Other projects

- Donation of **100 food packs** to single mothers with young children, including rice, oil, tea, lentils, one chicken, soap and other daily essentials (Tehran, Ray city area and Shemiranat).
- Purchase of an **electric wheelchair** for child (R), aged 9, who was affected by spinal muscular atrophy (SMA) (Tehran). Funds were initially raised for medical treatment; however, as the funds were insufficient for medication, they were used to purchase specialised electric wheelchairs to support her mobility.
- Purchase of a **sewing machine** as a working tool for a single parent with two young children who had no income resources, following the murder of her husband during a dispute. The children (A and R) whom had witnessed the murder, experienced trauma and required further support.
- Funding contributed towards **beds for an orphanage** center (0-5 years age), in co-operation with **Delneshin charity**.
- Funds were also raised for **medical treatment** for a child in Dehdasht.

Working with local NGOs

Posht o Panah charity We continue working with this NGO to implement our various education projects (Nationwide).

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. Kermanshah (Ghalicheh village)

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 the deprived area of Roomeshkan (Lorestan).

Duchenne Kavir Charity (nationwide cover) Cooperation with this organisation is continuing. (Nationwide)

Other requests:

There are many requests from existing and new organisations and education centers for us to provide further workshops and programs, as well as facilities, in particular computers, projectors, printers, playground, libraries and other resources. Food packs and a variety of medical needs are always requested. Unfortunately, at this time we were unable to raise further funds to support more of such requests.

Charity registration number: 1130290

Company registration number: 06850910

Panah Ltd Charity No 1130290		Company No 6850910			
Annual accounts for the period					
Period start date 01/04/2024 To 31/03/2025					
Section A Statement of financial activities (including summary income and expenditure account)					
Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	April 2025 Total funds	April 2024 Prior year funds
		£	£	£	£
Income (Note 3)		F01	F02	F04	F05
Income and endowments from:					
Charitable activities	S02	4936	2071	7007	3713
Rental from leasing	S04	24444	85556	110000	127967
Total	S07	29380	87627	117007	131680
Expenditure (Notes 6)					
Expenditure on:					
Raising funds	S08	2584	0	2584	125
Charitable activities	S09	3977	33199	37176	47554
Depreciation			1724	1724	
Other	S11	23867	0	23867	34773
Total	S12	30428	34923	65351	82452
Net income/(expenditure) before tax for the reporting period	S13	-1048	52704	51655	49228
Tax payable	S14	0	0	0	0
Net income/(expenditure) after tax before investment gains/(losses)	S15	-1048	52704	51655	49228
Net income/(expenditure)	S17	-1048	52704	51655	49228
Net movement in funds	S22	-1048	52704	51655	49228
Reconciliation of funds:					
Total funds brought forward	S23	0	0	0	0
Total funds carried forward	S24	-1048	52704	51655	49228

Charity Name: Panah Ltd
Company No 6850910
Section B Balance sheet

Charity No 1130290

Fixed assets
Tangible assets (Note 14)
Total fixed assets
Current assets
Cash at bank and in hand (Note 24)
Total current assets

Creditors: amounts falling due within one year

Net current assets/(liabilities)

Total assets less current liabilities

Creditors: amounts falling due after one year

Total net assets or liabilities
Funds of the Charity
Endowment funds (Note 27)
Restricted income funds (Note 27)
Unrestricted income funds
Revaluation reserve
Fair value reserve
Total funds

Guidance Note	Unrestricted funds	Restricted income funds	April 2025 Total this year	April 2024 Total last year
	£	£	£	£
	F01	F02	F04	F05
B02	2298	1110993	1113291	1115015
B05	2298	1110993	1113291	1115015
B09	36477	0	36477	63236
B10	36477	0	36477	63236
B11		-9850	-9850	-140100
B12	36477	-9850	26627	-76864
B13	38775	1101143	1139918	1038151
B14		-200000	-200000	-200000
B16	38775	901143	939918	838151
			0	0
B17		714493	714493	800495
B18	0	155771	155771	101343
B19	69654	0	69654	-6745
B20			0	0
B21			0	0
B22	69654	870264	939918	895093

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

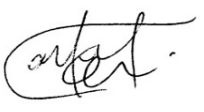
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Signature of director authenticating accounts being sent to Companies House

Print Name		Date of approval dd/mm/yyyy
Dr Helen Fani		30/12/2025
Shahnaz Ebrahimi		30/12/2025
Signature		Date dd/mm/yyyy
		30/12/2025
Dr Helen Fani		Print name

Note 3

Income

	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	April 2025	April 2024	April 2023	
						£	£	
			2071		2071			S01
Donations and legacies:	Donations and gifts	422		0	422	7007	3713	S02-01
	Other	4514	0	0	4514	0	0	S02-07
	Total	4936	2071	0	7007	7007	3713	
Income from investments:	Interest income	0	0	0	0	0	0	S04-01
	Dividend income	0	0	0	0	0	0	S04-02
	Rental and leasing income	24444	85556	0	110000	132000	127967	S04-03
	Other	0	0	0	0	0	0	
	Total	24444	85556	0	110000	132000	127967	
TOTAL INCOME		29380	87627	0	117007	139007	131680	

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.

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									
This Year 2024-2025			Last year 2023-2024			Last year 2022-2023				
Analysis	Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds	
Expenditure on raising funds:			0			£			£	
Staging fundraising events	2584	0	2584	3019	0	3019		0	0	S08-05
Other trading activities		0	0	0	0	0	125	0	125	S08-12
Total expenditure on raising funds	2584	0	2584	3019	0	3019	125	0	125	
Expenditure on charitable activities:										
See Trustee report										
Wage		4950	4950	0	0	0		18200	18200	S09-01
Ofogh-e-Roshan		0	0	0	0	0		3300	3300	S09-02
P. Projects listed		4380	4380	0	0	0			0	S09-04
All other	3977	6739	10716	0	67426	67426	0	26054	26054	S09-05
Traning Activtieis Exps		600	600							S09-06
Darolkaram		350	350							S09-07
SMA Child R Wheelchair		1330	1330							S09-08
project oversight		14850	14850							S09-09
Total expenditure on charitable activities	3977	33199	37176	0	67426	67426	0	47554	47554	
Other										
Insurnace	2670	0	2670	2670	0	2670	2496	0	2496	S11-01
International Office Expenses/ Accounts	0		0	0	0	0	3660	0	3660	S11-02
Accountant Tax / VAT	1033	0	1033	22065	0	22065	500		500	S11-03
TSO Host	0	0	0	0	0	0	31		31	S11-04
Business Rates CCC	0	0	0	533	0	533	3351		3351	S11-05
Just Giving	216	0	216	216	0	216	216	0	216	S11-06
IONOS website and social media	211	0	211	211	0	211	1228	0	1228	S11-07
Beacon	0	0	0	0	0	0	349		349	S11-08

Zoom TBC	0	0	0	133	0	133	-		0	S11-09
Service charge (Just giving?)	84	0	84	84	0	84	72	0	72	S11-10
PO Box Royal Mail	466	0	466	466	0	466	472		472	S11-11
Virgin Telephone	1855	0	1855	1846	0	1846	284		284	S11-12
computer and digital maintenance	1200	0	1200	1200	0	1200	1200		1200	S11-13
Interst Exps	16000	0	16000	13333	2667	16000	20914		20914	S11-14
All other expenses	133	0	133							S11-99
Total other expenditure	23867	0	23867	42756	2667	45423	34773	0	34773	
TOTAL EXPENDITURE	30428	33199	63627	45776	70092	115868	34898	47554	82452	

Section C

Notes to the accounts

(cont)

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	1110993	0	0	5746	1116739
At end of the year	1110993	0	0	5746	1116739
14.2 Depreciation and impairments					
	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
**Basis					
** Rate	30%				
At beginning of the year	0	0	0	1724	1724
Disposals	0	0	0	0	0
Depreciation	0	0	0	1724	1724
Impairment	0	0	0	0	0
Transfers*	0	0	0	0	0
At end of the year	0	0	0	3448	3448
14.3 Net book value					
Net book value at the beginning of the year	1110993	0	0	4022	1115015
Net book value at the end of the year	1110993	0	0	2298	1113291

Section C**Notes to the accounts****(cont)****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		Amounts falling due within one		Amounts falling due after	
	This year	Last year	This year	Last year	This year	Last year
	£	£	£	£	£	£
Accruals for grants payable	0	0	0	0	0	0
Bank loans and overdrafts	0	0	0	0	0	0
Trade creditors	0	0	0	0	0	0
Personal loan	-9850.25	-90100	-90100	-140100	-200000	-200000
Accruals and deferred income	0	0	0	0	0	0
Taxation and social security	0	0	0	0	0	0
Other creditors					0	0
Total	-9850.25	-90100	-90100	-140100	-200000	-200000

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
£	£
0	0
0	0
0	0
0	0

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	6630.86	6528.06
Short term deposits	0	
Cash at bank and on hand	29845.97	56707.55
Other	0	0
Total	36476.83	63235.61
	at 31st Mar. 25	at 31st Mar. 24

Note 27

Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period (2024-2025)

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	723048	0	-3448	0	0	719600
Donation & Fund raising	UR		77447	4936	0	0	0	82383
Donation & Fund raising	R		1529	2071	0	0	0	3600
Rental from Leasing	R	Education	99814	85556	-33199	0	0	152171
Rental from Leasing	UR		28153	24444	0	0	0	52597
Various projects	UR		-34898	0	-30428	0	0	-65326
			-5107	0	0	0	0	-5107
Other funds (balancing figure)	N/a	N/a	0	0	0	0	0	0
Total Funds as per balance sheet			889986	117007	-67075	0	0	939918

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

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).

Yes*	No*
	X

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 (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 Restriction s	Fund balances brought forward	Income	Expenditu re	Transfers	Gains and losses	Fund balances carried forward
			£	£	£	£	£	£
Samimi + other restricted funds	R	Education	770602		-47554	0	0	723048
Donation & Fund raising	UR		75263	2184		0	0	77447
Donation & Fund raising	R			1529	0	0	0	1529
Rental from Leasing	R	Education	0	99814	0	0	0	99814
Rental from Leasing	UR		0	28153	0	0	0	28153
Various projects	UR		0	0	-34898	0	0	-34898
Adjustment to opening balance			0	0	-5107	0	0	-5107
Other funds (balancing figure)	N/a	N/a	0	0	0	0	0	0
Total Funds as per balance sheet			845865	131680	-87559	0	0	889986

	Yes*	No*
Fund balances carried forward include assets and liabilities denominated in a foreign currency		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).	
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Section C**Notes to the accounts****(cont)****Note 29****Additional Disclosures**

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.

Code	Account Description		Donations and gifts Unrestricted	S04-01	Interest income
	Income and endowments from:		Gift Aid --	S04-02	Dividend income
S01	Donations and legacies- Restricted		Legacies	S04-03	Rental and leasing income
S02	Charitable activities	S02-01	General grants provided by government/other charities		
S03	Other trading activities	S02-02	Membership subscriptions and sponsorships which are in substance donations		
S04	Rental from leasing	S02-03	Donated goods, facilities and services		
S05	Separate material item of income	S02-04	Other		
S06	Other	S02-05		S09-01	Wage
S07	Total	S02-06	Incurred seeking donations	S09-02	Ofogh-e-Roshan
	Expenditure (Notes 6)	S02-07	Incurred seeking legacies	S09-03	SMA Child R. H.
	Expenditure on:		Incurred seeking grants	S09-04	P. Projects listed
S08	Raising funds	S08-01	Operating membership schemes and social lotteries	S09-05	All other
S09	Charitable activities	S08-02	Staging fundraising events	S09-06	Traning Activtieis Exps
S10	Investment	S08-03	Fudraising agents		
S11	Other	S08-04	Operating charity shops	Other Expenses	
S12	Total	S08-05	Operating a trading company undertaking non-charitable trading activity		
S13	Net income/(expenditure) before tax for the reporting period	S08-06	Advertising, marketing, direct mail and publicity	S11-01	Insurnace
S14	Tax payable	S08-07	Start up costs incurred in generating new source of future income	S11-02	International Office Expenses/ Accounts
S15	Net income/(expenditure) after tax before investment gains/(losses)	S08-08	Database development costs	S11-03	Accountant Tax / VAT
S16	Net gains/(losses) on investments	S08-09	Other trading activities	S11-04	TSO Host
S17	Net income/(expenditure)	S08-10	Investment management costs:	S11-05	Business Rates CCC
S18	Extraordinary items	S08-11	Portfolio management costs	S11-06	Just Giving

S19	Transfers between funds	S08-12	Cost of obtaining investment advice	S11-07	IONOS website and social media
	Other recognised gains/(losses):	S08-13	Investment legal fees costs	S11-08	Beacon
S20	Gains and losses on revaluation of fixed assets for the charity's own use	S08-14	Intellectual property licencing costs	S11-09	Zoom TBC
S21	Other gains/(losses)	S08-15	Rent collection, property repairs and maintenance charges	S11-10	Service charge (Just giving?)
S22	Net movement in funds	S08-16		S11-11	PO Box Royal Mail
	Reconciliation of funds:	S08-17		S11-12	Virgin Telephone
S23	Total funds brought forward	S08-18		S11-13	computer and digital maintenance
S24	Total funds carried forward			S11-14	Interst Exps
	Intangible assets (Note 15)	B01		S11-99	Others
	Tangible assets (Note 14)	B02			
	Heritage assets (Note 16)	B03			
	Investments (Note 17)	B04			
	Total fixed assets	B05	Creditors: amounts falling due after one year (Note 20)	B14	
	Current assets		Total net assets or liabilities	B16	
	Stocks (Note 18)	B06	Funds of the Charity		
	Debtors (Note 19)	B07	Endowment funds (Note 27)	B17	
	Investments (Note 17.4)	B08	Restricted income funds (Note 27)	B18	
	Cash at bank and in hand (Note 24)	B09	Unrestricted income funds	B19	
	Total current assets	B10	Revaluation reserve	B20	
	Creditors: amounts falling due within one year (Note 20)	B11	Fair value reserve	B21	
	Total assets less current liabilities	B13			