Jaleh Esfahani Cultural Foundation

TRUSTEES' ANNUAL REPORT | Year ended 31 December 2025

Registered charity (England and Wales): 1187620 | Charitable Incorporated Organisation (CIO)

1. Reference and administrative information

Charity: Jaleh Esfahani Cultural Foundation. Legal form: Charitable Incorporated Organisation. Charity registration number: 1187620.

Principal address: 15 Chancellor's Wharf, Crisp Road, London W6 9RT.

Trustees serving during the year and at approval:

Title	Name	Surname	Date appointed
Ms	Saba	Ansari	Existing Trustee
Mr	Bijan	Badi	Existing Trustee
Mr	Mehrdad	Badi	Existing Trustee
Dr	Foroutan	Parand	Existing Trustee
Dr	Iraj	Sattari	Existing Trustee
Ms	Rouhangiz	Shiranipour	Existing Trustee
Ms	Morassa	Stansfield	Existing Trustee
Ms	Hydeh	Nafarieh	Existing Trustee
Dr	Katayoun	Shahandeh	08/10/2025
Dr	Alireza	Hassani	08/10/2025
Mr	Reza	Mohammadi	08/10/2025
Mrs	Marjan	Nezarati-Zadeh	08/10/2025 Resigned March 2026

2. Objectives and public benefit

To advance public education and participation in, and appreciation of, Iranian/Persian culture, language, history, music, poetry, film and theatre, etc., by:

a- Organising public performance
b- Educational workshops and talks
c- Study and research in Iranian and Persian arts and literature, arts, and history to make the results of these studies and research accessible to the public.
d- The provision of grants for related projects.

The trustees have considered the Charity Commission's public benefit guidance in planning and reviewing the charity's activities.

3. Activities and achievements in 2025

During 2025, the Foundation undertook cultural and educational activities relating to Persian-language literature, poetry and the arts. Its programme included:

3.1 Strategic Direction Consultation:

A consultation was carried out from January 2025 to May 2025 with over 70 people, including members, volunteers and experts in various arts, literature and cultural fields to ensure the charity was relevant to the needs of the target audiences now and in the future. The main question was whether the charity should limit its work to poetry and literature that was focused on for many years or should expand its activities to areas that will attract new audiences. The overwhelming majority of the consultees voted for the expansion of the activities within literature, film and music with particular attention to the needs of the second and third generation of Persian speaking diaspora, many of the latter generations lack skills in Persian language, and also to pay an increasing attention to the host community, English speaking, introducing the culture, literature, and history of the Persian speaking countries, which will serve to enrich the culture and create harmony and understanding amongst the Persian speaking and non-Persian speaking members of the community. As a result, over 20 volunteers became engaged in various working groups to advance the proposed ideas. Newly Working Groups for film, music, children literature and public relations were created alongside the existing literature and poetry, finance and fundraising working groups. Those responsible for the working groups were adopted to participate in monthly meetings with the Trustees. The trustees agreed to delegate some of their responsibilities to the working groups, while being legally and officially responsible for the charity's activities and responding to the charities' commission and legal authorities' requests and statutory reporting.

3.2- Summary of the activities

During 2025 the charity has organised events and workshops on Persian poetry, literature, novel, music, film and culture including:

a- The Announcement of the Annual Poetry Prize for young (under the age of 30) Persian Poets, with origins from Afghanistan, Iran and Tajikistan and the diaspora as well as Persian poets from other countries. Over 180 young poets took part, 18 were shortlisted and recognised. The announcement of the final winners was planned to be announced in a final event in January 2026.

b- Organised several poetry sessions in-person workshops, for the benefit of Persian Speaking people in the UK and online on Facebook, by well-known poets from Afghanistan, Iran and Tajikistan. More than 1300 attended in person and live online many thousands viewed the videos online after the events.

c- Five in person and Online, talks and discussions on recent novels and literary works were held online with more than 1300 people attending live and hundreds more viewing the proceedings of each event after the events.

d- 10 Workshops on Story Reading and creative writing of short stories, were held each with average number of 15 participants each, benefiting mainly young people.

4- Fund Raising

The Foundation received £19,900 from the National Lottery Community Fund in 2025 towards a specified programme of activities to be carried out in 2026.

In 2025, the Foundation also raised funds connected with the Daughters of Persia performance, which took place in January 2026. The fundraising purpose concerns support for women artists from Persian-speaking communities in the UK.

5. Financial review

The charity prepared receipts and payments accounts for the year ended 31 December 2025. Total receipts were £55,134.57 (2024: £7,887.14) and total payments were £15,423.50 (2024: £5,998.20), giving net receipts of £39,711.07. Total cash funds at 31 December 2025 were £43,956.44, including £208.40 held for the Foundation by the Daughters of Persia producer (1 January 2025: £4,245.37; see Note 5 to the accounts).

2025 cash funds at year end	Amount
Unrestricted	£7,781.84
National Lottery restricted fund	£19,900.00
Daughters of Persia restricted fund	£16,274.60
Total	**£43,956.44**

The accounts also disclose £3,355.78 of expenses paid personally by a trustee and awaiting reimbursement at year end. This is presented as a liability and was approved by the trustees other than Dr Parand approved by the trustees other than Dr Parand (Mr Bijan Badi and Dr Iraj Sattari) on 28 October 2026.

Restricted funds: The National Lottery grant of £19,900 may be used only for the funded project (reference 20328130), which began on 20 December 2025. The Daughters of Persia fund of £16,274.60 holds donations received for the production of the Daughters of Persia show under the agreement of 24 July 2025; it may be used only for that purpose, and any balance at the end of the project is to be held in a DoP Scholarship Fund to support Persian-speaking women artists.

Reserves: The trustees aim to hold unrestricted reserves of £4,000. At 31 December 2025 unrestricted cash funds were £7,781.84. After the £3,355.78 owed to a trustee for expenses paid on the charity's behalf, free unrestricted reserves were £4,426.06, slightly above the target.

Notes to accounts are attached here as Annex A.

6. Structure, governance and management

The charity is governed by its CIO constitution and managed by its board of trustees. Trustees oversee the charity's activities, finances, risk management and compliance. Volunteers assist with delivery and administration. As mentioned above the trustees have decided to create a number of working groups, which carry out activities on its behalf. It is planned that a committee of the lead members of each working group will coordinate the activities with one or more of the Trustees involved in that committee.

Trustee expense reimbursements are made for expenditure incurred on the charity's behalf. None of the trustees have provided paid services to the charity or benefited financially from the charity.

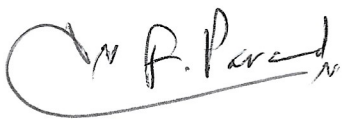
7. Plans for the following year

In 2026 the Foundation intends to continue its educational and cultural programme, deliver activities supported by the Lottery grant and progress the charitable purpose of the Daughters of Persia fundraising. Structurally, the trustees will work to consolidate the working groups (WG) and their coordinating committee formed from the WGs lead members and at least one of the members of the trustees.

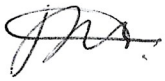
8. Approval

Approved by the trustees on 28 October 2026.

Signed on behalf of trustees:

Signature: 

Name: Foroutan Parand, Chairperson

Signature: 

Name: Bijan Badi, Treasurer

Annex A

Jaleh Esfahani Cultural Foundation — Receipts and Payments Accounts, Year Ended 31 December 2025

Jaleh Esfahani Cultural Foundation — Receipts and Payments Accounts, Year Ended 31 December 2025

Section A: Receipts and Payments						Notes 1,2
	Unrestricted (£)	**Restricted - Lottery (£)**	**Restricted - DoP Show Fund (£)**	**Total (£)**	**Last Year (2024) (£)**	Note 9
A1 Receipts						
Trustees regular donations	2,200.00	-		2,200.00	1,753.00	
Other Donors/Donations	827.51		24,445.00	25,272.51	3,260.00	Note 4
Lottery Grant received	-	19,900.00		19,900.00	-	
Books and Tickets	1,072.18		3,750.40	4,822.58	1,108.99	Note 4
Misc. Return of double payment / Interest	-	-	3.54	3.54	1,765.15	
Gift Aid Repayment (HMRC)	2,935.94			2,935.94		Note 3
Sub total (Gross income for AR)	**7,035.63**	**19,900.00**	**28,198.94**	**55,134.57**	**7,887.14**	
A2 Asset and investment sales						
Sub total	**-**	**-**		**-**	**-**	
Total receipts	**7,035.63**	**19,900.00**	**28,198.94**	**55,134.57**	**7,887.14**	
A3 Payments						
Venue	1,009.00	-	7,666.56	8,675.56	1,266.00	Note 6
Facilitator	1,830.00	-		1,830.00		Note 8
Musician/Performer	90.00	-	2,875.00	2,965.00	500.00	Note 6
PA-Technician	350.00	-		350.00		
Advertising	76.69		928.54	1,005.23		
Subscriptions		-		-	155.88	
Website	1.98	-	156.24	158.22	367.70	Note 7
Hospitality	92.60			92.60	1,227.00	
Trophy/Print	47.99	-		47.99	702.48	
Poetry Prize		-		-	1,357.98	
Volunteers	-	-		-	204.99	
Paypal charges / currency conversion	0.90	-		0.90	-	
Misc. (Postage, Delivery, Sundries)		-		-	216.17	
Event Insurance			298.00	298.00		
Sub total	**3,499.16**	**-**	**11,924.34**	**15,423.50**	**5,998.20**	
A4 Asset and investment purchases						
Sub total	**-**	**-**		**-**	**-**	
Total payments	**3,499.16**	**-**	**11,924.34**	**15,423.50**	**5,998.20**	
Net of receipts/(payments)	**3,536.47**	**19,900.00**	**16,274.60**	**39,711.07**	**1,888.94**	
A5 Transfers between funds		-		-		Note 4
A6 Cash funds last year end (1 Jan 2025)	4,245.37	-		4,245.37		Note 5
Cash funds this year end (31 Dec 2025)	**7,781.84**	**19,900.00**	**16,274.60**	**43,956.44**		

Section B: Statement of Assets and Liabilities at 31 December 2025						
Categories	**Details**	**Unrestricted (£)**	**Restricted - Lottery (£)**	**Restricted - DOP Show Fund (£)**	**Total (£)**	
B1 Cash funds	Barclays Current Account	7,563.30	19,900.00	-	27,463.30	Note 10
	Barclays Deposit (DOP)	-		15,361.84	15,361.84	
	PayPal	218.54		704.36	922.90	
	DOP Petty Cash			208.40	208.40	
	Total cash funds	**7,781.84**	**19,900.00**	**16,274.60**	**43,956.44**	
B2 Other monetary assets	Gift Aid tax reclaim due	0		0		Note 11
B5 Liabilities	Expenditure paid by Forou	£ 3,355.78		0		Note 12
	Outstanding supplier invoi	£ -		0		

Notes to the Receipts and Payments Accounts

Year ended 31 December 2025 | Registered charity no. 1187620

Each note is numbered and refers to the line or section of the accounts shown in the table below.

Note	Subject	Refers to in the accounts
1	Basis of preparation	Whole accounts
2	Funds	Column headings, Section A and Section B
3	Gift Aid received	A1 Receipts: Gift Aid Repayment (HMRC)
4	DoP income received through PayPal; no transfers between funds	A1 Receipts (Other donors, Books and Tickets); A5 Transfers between funds
5	Opening cash funds	A6 Cash funds last year end (1 Jan 2025)
6	Payments for the Daughters of Persia venue and musicians	A3 Payments: Venue; Musician/Performer (DoP)
7	Website payment, 27 November 2025	A3 Payments: Website (DoP)
8	Facilitator payments	A3 Payments: Facilitator
9	Comparative figures for 2024	Last Year (2024) column: A1 Receipts and A3 Payments
10	Cash funds and DoP petty cash	B1 Cash funds
11	Gift Aid receivable	B2 Other monetary assets
12	Amount owed to a trustee	B5 Liabilities

Note 1 Basis of preparation

Refers to: *Whole accounts*

These accounts are prepared on the receipts and payments basis in the Charity Commission's CC16a format. Only money actually received or paid in the year is included. Transfers between the charity's own accounts (Barclays Current Account, Barclays Deposit Account and PayPal) are not receipts or payments and are excluded. Expenses paid personally by a trustee and not yet reimbursed are not payments; they are shown as an amount owed in Section B (see Note 12) and will be recorded as a payment in the year they are reimbursed.

Note 2 Funds

Refers to: *Column headings, Section A and Section B*

Unrestricted funds can be used for any of the charity's purposes.

Restricted – Lottery: the National Lottery Community Fund grant of £19,900 for the project "Farsi-speaking communities' story-reading, poetry and film workshops", awarded on 11 November 2025 and received on 21 November 2025. It is restricted to that project.

Restricted – DoP Show Fund: donations and ticket income raised for the Daughters of Persia (DoP) show, and may be used only for that purpose, and any balance at the end of the project is to be held in a DoP Scholarship Fund to support Persian-speaking women artists.

Note 3 Gift Aid received

Refers to: *A1 Receipts: Gift Aid Repayment (HMRC)*

£2,935.94 was received from HMRC on 15 April 2025 in respect of Gift Aid claimed. It is shown as unrestricted income. No Gift Aid claim had been made for donations received after March 2025 to 31st December 2025 when these accounts were prepared (see Note 11).

Note 4 DoP income received through PayPal; no transfers between funds

Refers to: *A1 Receipts (Other donors, Books and Tickets); A5 Transfers between funds*

No transfers between funds are shown. Ticket income and donations received through PayPal for the DoP show are recorded directly as income of the Restricted – DoP Show Fund when received.

Four transfers from PayPal to the DoP deposit account during the year, totalling £2,889.80 (ticket income £2,289.80 on 24 November and 5 December; donations £600.00 sent on 28 November and received on 1 December), are movements of cash between the charity's own accounts. They are not receipts or payments and are not counted again in Section A.

At 31 December 2025 the PayPal balance of £922.90 was made up of £704.36 held for the DoP fund and £218.54 unrestricted (see Note 10).

Note 5 Opening cash funds

Refers to: *A6 Cash funds last year end (1 Jan 2025)*

Opening cash funds at 1 January 2025 are £4,245.37: Barclays Current Account £4,078.26 plus PayPal £167.11, agreeing to the bank statement and the PayPal statement at 31 December 2024. The Barclays Deposit Account was not open at that date.

This differs from the accounts filed for 2024, which showed total cash funds of £4,857.82 in Section B, including PayPal at an estimated £779.56 against the actual £167.11, and closing cash of £3,001.94 in Section A, which did not agree to Section B. The 2024 accounts have not been refiled and no 2025 figure is affected.

Note 6 Payments for the Daughters of Persia venue and musicians

Refers to: *A3 Payments: Venue; Musician/Performer (DoP column)*

Payments to Ms Margaret Fingerhut (Daughters of Persia producer) include £6,000 paid on 17 October 2025, made up as follows: venue deposit £4,791.60 (Venue); payment to the musician Poupel £1,000 (Musician/Performer); and £208.40 held by Ms Fingerhut as petty cash for the show (Note 10).

Supporting documents are held on file: Kings Place invoice INV_S004259 (MF1-KP1), Farhad Poupel's invoice (MF1-PP1) and, for the £208.40, Ms Fingerhut's email of 21 October 2026 (MF1-PettyCash).

Note 7 Website payment, 27 November 2025

Refers to: *A3 Payments: Website (DoP column)*

£156.24 is one payment made through PayPal on 27 November 2025 to Hoda Pakbaz. PayPal converted £156.24 into EUR 170.00 and paid EUR 170.00. There was no separate currency conversion charge. The payment was a gift in recognition of help with website maintenance.

Note 8 Facilitator payments

Refers to: *A3 Payments: Facilitator*

Facilitator payments include £1,000 paid to Sasan Abtahi in 2025 (£500 on 19 November and £500 on 28 November) towards an invoice dated 21 November 2025 for organisational and administrative support. The agreed fee is £1,995, covering 1 October 2025 to 31 March 2026, payable in instalments.

The balance of £995 was unpaid at 31 December 2025. On the receipts and payments basis it is not a 2025 payment, and it will be recorded in the year it is paid. It is not shown as a liability because about half of the fee relates to services up to 31 December 2025, which the £1,000 already covers.

Note 9 Comparative figures for 2024

Refers to: *Last Year (2024) column, A1 Receipts and A3 Payments*

The Last Year (2024) column is taken from the accounts filed for 2024 (CC16a) and arranged under the 2025 headings: Zoom £155.88 under Subscriptions; events food and drink £1,227.00 under Hospitality; website domain and maintenance £367.70 under Website; trophies, frames and decorations £429.48 and printing and artwork £273.00 together under Trophy/Print (£702.48); monetary poetry prizes £1,357.98 under Poetry Prize. Total payments are unchanged at £5,998.20 and total receipts at £7,887.14.

Note 10 Cash funds and DoP petty cash

Refers to: *B1 Cash funds*

Cash funds at 31 December 2025 by account and fund:

Account	Unrestricted £	Lottery £	DoP £	Total £
Barclays Current Account	7,563.30	19,900.00	0.00	27,463.30
Barclays Deposit (DoP)	0.00	0.00	15,361.84	15,361.84
PayPal	218.54	0.00	704.36	922.90
DoP petty cash (Ms Fingerhut)	0.00	0.00	208.40	208.40
Total cash funds	**7,781.84**	**19,900.00**	**16,274.60**	**43,956.44**

£208.40 of the £6,000 paid to Ms Fingerhut on 17 October 2025 was held by her as the Foundation's petty cash for the DoP show at 31 December 2025. It is shown as cash because it is the Foundation's money held for the show by Ms Fingerhut, as confirmed by her in writing on 23 October 2026.

Bank and PayPal balances agree to the statements at 31 December 2025 (current account £27,463.30, deposit account £15,361.84, PayPal £922.90).

Note 11 Gift Aid receivable

Refers to: *B2 Other monetary assets*

Nil is shown as receivable at 31 December 2025. No Gift Aid claim had been made for donations received after April 2025 to 31st December 2025, when these accounts were prepared, and Gift Aid is not recognised until it is claimed.

Note 12 Amount owed to a trustee

Refers to: *B5 Liabilities*

£3,355.78 is owed to Dr Foroutan Parand, Chair, for goods and services he bought for the charity and paid for personally, which had not been reimbursed at 31 December 2025. The trustees other than Dr Parand approved these amounts on 28 October 2026.

Item	Amount £
Brought forward from 2024 (per the filed 2024 accounts)	1,855.88
2025: Hospitality (cash)	882.37
2025: Hospitality (card)	60.00
2025: Website (card)	224.66
2025: Poetry prize administration (card)	62.90
2025: Subscriptions/Zoom (card)	155.88
2025: Miscellaneous, including postage (cash)	114.09
Total owed at 31 December 2025	**3,355.78**

The amount will be recorded as a payment in the accounts for the year in which it is reimbursed, within the payment categories used in that year, and identified as relating to 2025.

2026 PP F. Parand B. Badi

Approved by the trustees on 28 October 2026 and signed on their behalf by Foroutan Parand, Chair, and Bijan Badi, Treasurer.

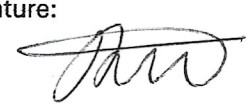
Signature:



Name: Foroutan Parand, Chair

Date: 28/10/2026

Signature:



Name: Bijan Badi, Treasurer

Date: 28.10.2026

CHARITY COMMISSION FOR ENGLAND AND WALES

Charity Name	No (if any)
Jaleh Esfahani Cultural Foundation	1187620

Receipts and payments accounts

CC16a

For the period from	Period Start	To	Period end date
	1/1/2025		12/31/2025

Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Trustees regular donations	2,200	-	-	2,200	1,753
Other donors (including Giftaid	3,763	44,345	-	48,108	3,260
Books and Tickets	1,072	3,750	-	4,823	1,109
Misc. Return of double payment		4	-	4	1,765
***Sub total**(Gross income for AR)*	7,036	48,099	-	55,135	7,887
A2 Asset and investment sales, (see table).					
	-	-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	7,036	48,099	-	55,135	7,887
A3 Payments					
Venue	1,009	7,667	-	8,676	1,266
Facilitator	1,830		-	1,830	
Musician/Performer	90	2,875	-	2,965	500
PA-Technician	350		-	350	
Advertising	77	929	-	1,005	
Subscriptions			-	-	156
Website	2	156	-	158	368
Hospitality	93		-	93	1,227
Trophy/Print	48			48	702
Poetry Prize				-	1,358
Volunteers	-			-	205
Paypal charges / currency conversion	1			1	-
Misc. (Postage, Delivery, Sundries)				-	216
Event Insurance	-	298	-	298	
Donation/Grants		-	-	-	-
		-	-	-	-
Sub total	3,499	11,924	-	15,424	5,998
A4 Asset and investment purchases, (see table)					
	-	-	-	-	
	-	-	-	-	
Sub total	-	-	-	-	-
Total payments	3,499	11,924	-	15,424	5,998
Net of receipts/(payments)	3,536	36,175	-	39,711	1,889
A5 Transfers between funds	-	-	-	-	-

A6 Cash funds last year end	4,245	-	-	4,245	-
Cash funds this year end	7,782	36,175	-	43,956	1,889

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank Balance on 31/12/25	7,563	35,262	-
	PayPal	219	704	-
	Petty Cash (DOP Project)	-	208	-
	Total cash funds	7,782	36,175	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Expenditure paid by trustees to be reimbursed	3355.78		
			-	
			-	
			-	
			-	

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

Signature	Print Name	Date of approval
F Parand	Foroutan Parand	10/28/2024
B Badi	Bijan Badi	10/28/2024

Sign.com Document ID: bbb553d14c - 1/1

Independent Examiner's Report to the Trustees of Jaleh Esfahani Cultural Foundation

Registered charity number 1187620 • Year ended 31 December 2025

I report to the charity trustees on my examination of the accounts of Jaleh Esfahani Cultural Foundation (the charity) for the year ended 31 December 2025, which are set out in the accompanying receipts and payments accounts and notes.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act. In carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I confirm that I am independent of the charity and that I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records.

In connection with my examination, no matter has come to my attention to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Signature

Signed: 

Name: Carl Wakeford ACA

Relevant professional qualification / body: Institute of Chartered Accountants in England and Wales (ICAEW)

Name of firm: Charity Accounting Partners

Address: 124 City Road, London, EC1V 2NX

Date: 29/10/2026