

# GULAN

## REPORT & FINANCIAL STATEMENTS 31 DECEMBER 2012

Company Number: 6651236

Registered Office: 19 Chelsea Park Gardens, London SW3 6AF

Charity Number: 1126372

[www.gulan.org.uk](http://www.gulan.org.uk)

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### REFERENCE AND ADMINISTRATIVE DETAILS

#### For the year ended 31 December 2012

Company Number	6651236 (Registered 21/07/2008)
Charity Number	1126372 (Registered 21/10/2008)
Registered Office	19 Chelsea Park Gardens, London SW3 6AF
Patron of Gulan	Giovanni Garrisi

Trustees and members of the Board (who are also directors under company law) served during the year and up to the date of this report:

Carla Garnelas	Rebwar Saeed – appointed 01/12/2012
David Carrington	Vian Rahman – appointed 01/12/2012
Sarah Panizzo	

Bankers HSBC, 315 Fulham Road, London SW10 9QJ

Independent Examiner William Bland FCA, Yew Tree Lodge, Love Lane, Bembridge, Isle of Wight PO35 5RY

Artistic Director Della Murad Creative Director Richard Wilding

## **REPORT OF THE TRUSTEES**

The trustees of Gulan present their report and accounts for the year ended 31 December 2012.

The reference and administrative information set out on the previous page form part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2005) and the Charities (Accounts and Reports) Regulations 2008.

### **Objects**

Gulan was set up for the benefit of the public with the following objects:

- to promote Kurdish art and culture
- to advance education in Kurdish culture
- to promote and assist in the establishment and maintenance of museums, galleries or cultural centres.

### **Structure, governance and management**

Gulan is a charitable company limited by guarantee, registered in England & Wales. It was incorporated on 21 July 2008 and registered as a charity with the Charity Commission on 21 October 2008. Under the memorandum and articles of association of the charitable company, there must be at least three trustees.

The three founding trustees, who are also directors of the company, are Carla Garnelas, David Carrington and Sarah Panizzo. All served throughout the period covered by this report.

Two further trustees were appointed during the year. They are Rebwar Saeed who recently completed his PhD at Middlesex University on Kurdish cultural identity, and Vian Rahman. Both are primarily based in Kurdistan Iraq. Rebwar is teaching at the College of Fine Arts, University of Suleymania, and has his studio there. Vian, having worked at the UK Representation Office of the Kurdistan Regional Government in London is now working for them in Erbil on website development and conference planning. She will shortly be taking up a position within the office of the Head of the Department of Foreign Relations, Falah Mustafa Bakir.

The trustees have all been provided with information and access to guidance about their responsibilities and obligations under charity and company law. They also meet periodically to review operational plans and progress and financial reports. The trustees have examined the major risks to which Gulan is potentially exposed and keep these under continuing review.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity by trustees are set out in note 4 of the accounts. In 2012 the trustees were delighted that Giovanni Garrisi accepted their invitation to become the Patron of Gulan – Mr Garrisi has made two exceptional donations to the charity which have enabled the charity to expand and develop its work far more ambitiously than would otherwise have been possible.

From the inception of Gulan, the trustees have worked with Della Murad who has been the curator and artistic director of all the charity's events. In 2011, Richard Wilding began working with Gulan on website development. His role has grown and he is now Gulan's Creative Director.

The trustees are careful, in all that Gulan does, to ensure that they comply with the duty (Charities Act 2006) to observe and keep under review the public benefit guidance of the Charity Commission.

### **Review of Activities and Achievements**

Gulan was set up to help promote, preserve and sustain Kurdish art and culture. Initially the charity has concentrated on organising events within London that celebrate the richness and diversity of Kurdish culture, heritage and creative skills and encourage greater understanding of the Kurdish people within the UK.

As well as supporting Kurdish cultural events, Gulan plans to research and document the traditional textiles, dress, jewellery and skills of the Kurdish people before they are lost, to collect tangible heritage, and also intangible heritage in the form of memories.

Gulan wishes to help preserve and sustain the sense of Kurdish identity through its heritage and traditional skills not only for the Kurdish people themselves but also for the benefit of people of all cultures and identities. Gulan's long term aim is to help establish a heritage museum in the Kurdish region of Iraq.

Gulan means flower in Kurdish; it is also a girl's name and the name of a spring month and of a village near Halabja, the town in the Kurdistan region of Iraq which suffered terribly in 1988 in one of the worst of the Anfal gas attacks launched by the Saddam regime.

### **The Gulan Website – an evolving archive**

With its purpose of researching and documenting traditional costume in mind, Gulan has been developing its website as a virtual resource. In 2012 it began by including a costumes section with photographs of women from nine different areas of Kurdistan, the jewellery that would be worn with the costumes, and a glossary of terms to describe them. In 2013 Gulan plans to add to this archive with more costumes from across the Kurdistan region including from the Kurdish communities within Turkey, as well as adding the wedding dress of Professor Yona Sabar's grandmother who lived in Zahko in the north of the Kurdistan Region of Iraq – the dress was shown at the Gulan event at The Royal Geographical Society in June 2012 (see below). As well as this virtual archive, Gulan has added further information to its website including a selection of books about the Kurds and Kurdistan, details of Gulan supporters, and links to the charity's annual reports and accounts. The website also includes film, photos and other features about all the events that Gulan has organised.

### **Kersting Archive**

In early 2012 Gulan began working with the Courtauld Institute of Art's Conway Library to research its archive of the historic photographic work of Anthony Kersting taken in the 1940s during his travels in northern Iraq. Gulan exhibited a selection of these outstanding photographs on 28 June at its Jews of Kurdistan event (see below). We understand that this was the first exhibition of Kersting's work after his lifetime. A further selection was shown at the Erbil event on 25 October. Gulan hopes to continue to work with the Courtauld to be able to show Kersting's work in Kurdistan in the future.

### **Jews of Kurdistan**

Gulan's main event of 2012, its fourth Runaki festival, was held on 28 June and 30 June and celebrated the Jews of Kurdistan.

#### **28 June – My Fathers Paradise:**

Gulan invited Yona Sabar, the distinguished Professor of Hebrew and Aramaic at UCLA to speak about his memories of growing up in an Aramaic speaking Jewish family in Zakho in northern Kurdistan Iraq, and his son Ariel Sabar to speak about his award winning book My Father's Paradise and the history of the Jews of Kurdistan.

The evening was held at the Royal Geographical Society in Kensington. As well as the lecture, some 250 people enjoyed the exhibition of Kersting photographs (see above) and the wonderful facilities of the Society's Map Room for drinks before the lecture when they heard music by Arya Zakri, percussion, and Awat Afroozi, ney flute, and for a reception after the lecture. It was a fine evening and people were able to enjoy the Society's garden as well. There was a book signing and copies of My Father's Paradise ran out.

#### **30 June – Concert of Kurdish Jewish songs and music**

On Saturday 30 June Gulan held a concert at the Bernie Grant Arts Centre in Tottenham. Gulan invited Ilana Eliya from Israel to sing, accompanied by Daphna Sadeh and the Voyagers. This was a bravura performance by Ilana of a repertoire of Kurdish songs much appreciated by the audience of some 150 people, many of whom joined in Kurdish dancing to the music. It was an exciting and emotional celebration of Kurdish Jewish culture.

#### **Erbil – Research, interpretation and conservation of the world's oldest city: a lecture held jointly with BISI – the British Institute for the Study of Iraq, 25 October**

This evening event held at the British Academy in Carlton House Terrace was hosted jointly by Gulan and the British Institute for the Study of Iraq (BISI). It was attended by a capacity audience of some 130 people. Gulan provided another exhibition of photographs by Anthony Kersting of Erbil in the 1940's together with some thirty images from the Kurdish region by photographer Safin Ahmed of historic architecture which were projected in a slide show in the lecture room. In addition, fifteen panels illustrating the history of Erbil were displayed courtesy of H. E. Dr. Kawa M. Shakir, Minister of Culture and Youth, Kurdistan Regional Government. The Minister was represented at the event by the Director General of the Ministry, Kanan Mufti.

Dr John McGinnis, Research Fellow at the University of Cambridge McDonald Institute for Archaeological Research and a specialist in the archaeology and epigraphy of ancient Mesopotamia, spoke about the history of Erbil. David Michelmore, who works in the management and conservation of heritage sites, particularly World Cultural Heritage, spoke on the conservation of Erbil, possibly the world's oldest city to have been continuously inhabited.

### **Other Activities**

During this period the trustees continued to build and strengthen their contacts with other organisations including:

The All Party Parliamentary Group on the Kurdistan Region of Iraq agreed to be a sponsor of Gulan, which is an important recognition for the charity.

The Iraqi Cultural Centre opened in Shepherd's Bush during the year. As well as meeting with the Director of the Centre Abdulrahman Dheyab, Sarah Panizzo and Della Murad attended the opening of the Centre and its activities on the South Bank in August.

Gulan also supported the tour to the UK of the National Youth Orchestra of Iraq (NYOI) in the summer of 2012, including arranging for Kurdish musicians Ayra Zakri and Zana to perform at the NYOI fundraising evening held in London in May 2012.

In March 2012 trustees David Carrington and Sarah Panizzo together with Artistic Director Della Murad spent two weeks in Kurdistan. They were privileged to accompany the Minister of Martyrs and Anfal Affairs, Sabah Ahmen Mohamed (Mamosta Aram) to the commemoration of the 24<sup>th</sup> anniversary of the Halabja massacre. They also visited the offices of Kak Aram, and of the Minister of Culture. H. E. Dr. Kawa M. Shakir. In Erbil they visited the Textile Museum of Lolan Sipan which was in course of restoration, and were also guided around the Citadel by David Michelmore. Sarah Panizzo and Della Murad visited Kurdistan again in June and Della again in the autumn when she attended the second World Kurdish Scientific Conference in Erbil.

During the year David Carrington and Sarah Panizzo had meetings with the Venice based organiser of the Iraq Pavilion at the 2011 Venice Biennale with a view to supporting an initiative within the 2013 Biennale.

### **Press Coverage**

The Jews of Kurdistan generated a considerable amount of press coverage, for example articles in *Jewish Renaissance* about the speakers, Yona and Ariel Sabar, and the Aramaic language. The November issue of *The Middle East In London*, the journal of the London Middle East Institute featured the Kurds and included articles by David Michelmore about Erbil, and a feature about Gulan and the Jews of Kurdistan. The cover was a design by Gulan trustee, Rebwar Saeed.

### **Plans for the Future**

Continuing its focus on the religious diversity of Kurdistan, Gulan is researching an event which it is hoped will be held in 2013 celebrating the Christian community of Kurdistan. It is hoped to combine this with a concert on Christian Kurdish music.

Gulan is in discussions with the Courtauld Institute of Art to see if it can assist in bringing the work of Anthony Kersting to Kurdistan.

The archive and related features of the website will also be further developed.

### **Financial Review**

During 2012, Gulan received a second donation of £20,000 from Giovanni Garrisi, the charity's Patron. The trustees decided to designate £5,000 of the donation as development funding for new projects in future years, retaining the balance for general reserves.

Gulan also received financial support for The Jews of Kurdistan festival from the Kurdistan Regional Government, UK Representation, and from Levenes Solicitors, both of which have been consistent and generous supporters of Gulan since the charity was first set up.

During the period covered by this report, £32,959 was raised and expenditure on the charity's work totalled £24,827 – an operational surplus of £8,132. This increased the funds carried forward to £28,473, of which £15,000 has been designated for funding future developments as explained above. The remaining unrestricted reserves totalled £13,473 at the year end.

### **Reserves Policy**

The trustees have reviewed their reserves and the requirement that they should hold an appropriate level of unrestricted reserves. They are satisfied that Gulan has sufficient reserves available to meet all obligations and also to enable plans to be made with confidence for the further development of the charity's work over the next 2 – 3 years.

### **Risk Statement**

The trustees of Gulan have examined the major risks to which the charity is exposed and are satisfied that they have taken – and continue to take – the necessary steps to mitigate these risks.

### **Statement of Trustees' Responsibilities**

The trustees (who are also directors of Gulan for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

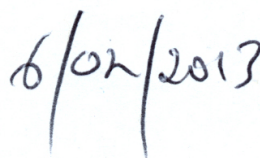
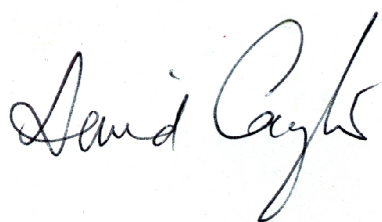
As the total income received in 2012 by the charity was more than £25,000, the trustees consider that an independent examination of the accounts for the year is required, but not an audit. The report of the independent examiner, William Bland FCA, is on page 8.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2012 was five (2011: 3). The trustees are the members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

**Approved by the trustees on 5 February 2013 and signed on their behalf by:**

**Trustee:** David Carrington

**Date:** 6 February 2013



### **Independent examiner's report to the trustees of Gulan**

I report on the unaudited accounts of the company for the year ended 31 December 2012 which are set out on pages 9 to 13.

### **Respective responsibilities of the trustees and the independent examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- to state whether any particular matters have come to my attention.

### **Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking from you as trustees explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Name:** William Bland FCA

**Address:** Yew Tree Lodge, Love lane, Bembridge, Isle of Wight PO35 5RY

**Date:** 6 February 2013

  
6. 2. 2013



## Statement of Financial Activities for the year ended 31 December 2012

	Note	Restricted £	Unrestricted £	2012 Total £	2011 Total £
<b>Incoming resources</b>					
<i>From generated funds</i>					
Grants and Donations	2	4,500	21,075	<b>25,575</b>	8,661
Gift Aid received		0	5,316	<b>5,316</b>	5,826
Bank Interest		0	15	<b>15</b>	12
<i>From charitable activities</i>					
Events		2,053	0	<b>2,053</b>	1,157
Sales of Calendars		0	0	<b>0</b>	193
<b>Total Incoming resources</b>		<u>6,553</u>	<u>26,406</u>	<u><b>32,959</b></u>	<u>15,849</u>
<b>Resources expended</b>					
<i>Charitable Activities</i>					
Events	3	7,053	12,846	<b>19,941</b>	11,694
Website		0	2,409	<b>2,409</b>	5,200
2013 R&D		0	2,510	<b>2,510</b>	0
<i>Governance Costs</i>		0	9	<b>9</b>	180
<b>Total resources expended</b>		<u>7,053</u>	<u>17,774</u>	<u><b>24,827</b></u>	<u>17,074</u>
<b>Net incoming resources</b>		<u>(500)</u>	<u>8,632</u>	<u><b>8,132</b></u>	<u>(1,225)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>500</u>	<u>19,841</u>	<u><b>20,341</b></u>	<u>21,566</u>
<b>Total funds carried forward</b>		<u><u>0</u></u>	<u><u>28,473</u></u>	<u><u><b>28,473</b></u></u>	<u><u>20,341</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 7 to the financial statements.

**Balance Sheet as at 31 December 2012**

	Note	£	2012 £	2011 £
<b>Current assets</b>				
Debtors		0		0
Cash at bank and in hand		<u>28,473</u>		<u>20,341</u>
		<b>28,473</b>		<b>20,341</b>
<b>Liabilities</b>				
Creditors: amounts falling due within one year				
Loans		0		0
Trade creditors		<u>0</u>		<u>0</u>
		<b>0</b>		<b>0</b>
<b>Net current assets</b>			<u><b>28,473</b></u>	<u>20,341</u>
<b>Net assets</b>	6		<u><b>28,473</b></u>	<u>20,341</u>
<b>The funds of the charity</b>	7			
Restricted funds			0	500
Unrestricted General Funds			<b>13,473</b>	9,841
Unrestricted Designated Funds			<u><b>15,000</b></u>	<u>10,000</u>
<b>Total charity funds</b>			<u><b>28,473</b></u>	<u>20,341</u>

For the year ended 31 December 2012, the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies;

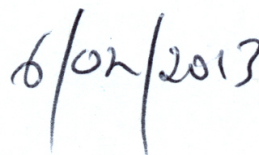
Directors' responsibilities:

- the members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts;
- these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

**Approved by the trustees and signed on their behalf by:**

**Trustee:** David Carrington

**Date:** 6 February 2013

## Notes to the Financial Statements

### **1. Accounting Policies**

a) The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Companies Act 2006.

They follow the recommendations in the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005).

b) Incoming Resources

Grants, donations and payments from people attending events are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

This amount covers donations received from the general public, grants from individuals and sponsors and payments for services.

c) Resources Expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Expenditure is classified under the charity's principal categories of activity. Costs and overhead expenses are allocated to activities on the basis of time spent on these activities.

d) Governance costs

These comprise both costs related specifically to and apportioned to the governance of the charity.

e) Accumulated funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objectives of the charity without further specified purpose and are available as general funds.

The trustees have designated some incoming general funds for use in future years and these are recorded as such (see note 7).

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund, together with fair allocation of overheads and support costs.

## 2. Grants and Donations

	Restricted	Unrestricted	2012 Total	2011 Total
	£	£	£	£
Kurdistan Regional Government	2,000	0	2,000	3,000
Levenes Solicitors	2,500	0	2,500	4,250
British Institute for the Study of Iraq (BISI)	0	0	0	500
Donations from individuals	0	21,075	21,075	911
<b>Total</b>	<u>4,500</u>	<u>21,075</u>	<u>25,575</u>	<u>8,661</u>

## 3. Total Resources Expended

	Events	Website Develop- ment	2013 R&D	Gov- ern- ance	2012 Total	2011 Total
	£	£		£	£	£
<b>Costs directly allocated to activities</b>						
Charitable Activities	19,593	2,375	2,476	-	24,444	16,894
Governance	-	-		0	0	180
<b>Support costs allocated to activities</b>						
Marketing and Fund-raising Office and Organisation	0	0		0	0	0
Trustees' reimbursed Expenses (see Note 4)	348	34	34	9	425	0
<b>Total resources expended</b>	<u>19,941</u>	<u>2,409</u>	<u>2,510</u>	<u>9</u>	<u>24,869</u>	<u>17,074</u>

## 4. Trustees' reimbursed expenses

None of the trustees received any remuneration or reimbursed expenses during the year.

## 5. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

## 6. Analysis of net assets between funds

	Cash at bank £	Debtors £	Creditors £	Total funds £
Unrestricted Funds	13,473	0	0	<b>13,473</b>
Restricted Funds	15,000	0	0	<b>15,000</b>
<b>Net assets at 31/12/2012</b>	<b>28,473</b>	<b>0</b>	<b>0</b>	<b>28,473</b>

## 7. Movement in funds

	At the start of the year £	Incoming resources £	Outgoing resources £	At the end of the year £
<b>Restricted funds:</b>				
Kurdistan Regional Government	0	2,000	2,000	<b>0</b>
Levenes Solicitors	0	2,500	2,500	<b>0</b>
BISI	500	0	500	<b>0</b>
Ticket Sales	0	2,053	2,053	<b>0</b>
<b>Total restricted funds</b>	<b>500</b>	<b>6,553</b>	<b>7,053</b>	<b>0</b>
<b>Unrestricted funds:</b>				
General funds	9,841	21,406	17,774	<b>13,473</b>
Designated funds	10,000	5,000	0	<b>15,000</b>
<b>Total unrestricted funds</b>	<b>19,841</b>	<b>26,406</b>	<b>17,774</b>	<b>28,473</b>
<b>Total funds</b>	<b>20,341</b>	<b>32,959</b>	<b>24,827</b>	<b>28,473</b>

### Purpose of all restricted funds received in 2012:

Towards costs of Jews of Kurdistan festival held in June 2012.

### Purpose of designated funds:

The charity received an exceptional individual donation of £20,000 in 2012. The trustees decided to designate the application of some (£5,000) of this donation to future year's running costs so as to strengthen the ability of the charity to plan ahead.