

GULAN

REPORT & FINANCIAL STATEMENTS 31 DECEMBER 2013

Company Number: 6651236

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

Charity Number: 1126372

www.gulan.org.uk

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REFERENCE AND ADMINISTRATIVE DETAILS

For the year ended 31 December 2013

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

David Carrington Vian Rahman

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 2013.

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. Gulan has no political or religious agenda, and does not accept funds from sources which wish to advance a particular political or religious aim through their gift.

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 as did two additional trustees who were appointed in 2012. They are Rebwar Saeed and Vian Rahman. Both are primarily based in Kurdistan Iraq.

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. No expenses were claimed from the charity by trustees in 2013 or 2012.

In 2012 Giovanni Garrisi accepted the trustees' 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 2013 Gulan expanded the About Kurdistan section to include two new sections: Archive photographs of Kurdistan; and Contemporary photographs of Kurdistan. The archive photographs include images from the 1940s by British photographer Anthony Kersting, kindly made available by the Courtauld Institute of Art's Conway Library, London, and which Gulan has shown at its events the Jews of Kurdistan (June 2012), Erbil, Research, interpretation and conservation of the World's oldest city (October 2012), and the Christians of Kurdistan (October 2013). It also includes photographs from the Dominican Community in Erbil, kindly made available by them and which were shown at the Christians of Kurdistan event.

The Christians of Kurdistan

Gulan's main event of 2013, its fifth Runaki festival, was held on 30 October 2013 at the Royal Geographical Society, Kensington, and celebrated the Christians of Kurdistan.

Gulan invited Dr Saadi Al Malih and Fr Najeeb Michael as its speakers for the event. Dr Saadi was of Assyrian origin and grew up in a Chaldean Christian family in Ankawa. He was the General Director of Syriac Culture and Art in the Ministry of Culture and Youth of the Kurdistan Regional government. Fr Najeeb was born in Mosul to a Christian family. He studied in Mosul and in France where he was

ordained a priest. He returned to Iraq and joined the Dominican community in Mosul.

Both speakers gave fascinating firsthand insights into the life of the Christians of the Kurdistan region of Iraq at a time when Christians in the rest of Iraq and in neighbouring countries are experiencing difficulties. The speeches ended with Fr Najeeb chanting the Lords prayer in Syriac.

By way of introduction to the speakers Rayia al Banna sang two traditional hymns in Syriac. Rayia was born in Mosul and now lives in London where she is a Deaconess and sings in the choir of the Syrian Orthodox Cathedral in Acton.

The event also included a show of traditional women's costumes from the Christian areas, some kindly lent by the Museum of Syriac Heritage in Ankawa, and some by Dr Erica Hunter of SOAS.

There was an exhibition of photographs, firstly by Anthony Kersting featuring 16 images of Christian communities and ancient Christian Churches, some of which no longer exist in the same form, and secondly from the archives of the Dominican community in Erbil.

There was also an exhibition of the work of calligrapher Behnam Al-Agzeer. His beautiful artwork depicts verses from both the Bible and the holy Koran. Behnam is a deacon of the Syriac Orthodox Cathedral in Acton and works to promote a dialogue between the Christian and Muslim communities.

We are sorry to record that some seven months after the event Dr Saadi died.

Development of the Tulip Badge

For some time Gulan's Artistic Director, Della Murad, who is from Halabja, had been working to create a symbol to commemorate the sufferings of the Kurds during the Anfal campaigns, similar to the poppy used on Remembrance Day in the United Kingdom.

She had discussed her idea with the Minister of Martyrs and Anfal Affairs, Sabah Ahmen Mohamed, Mamosta Aram, at his office of the Kurdistan Regional Government in Erbil, and with his encouragement and with help from Gulan and in particular its Creative Director Richard Wilding, they developed the tulip badge. It is based on the tulip flowers that grow wild in the spring throughout Kurdistan. It is white, the colour of purity, and the leaves lift up like hand raised in hope.

The commemoration of the 25th anniversary of the chemical attack on Halabja was held there on 16 March 2013. The badge was worn for the first time on this occasion by those attending, including President Masoud Barzani, Prime Minister Nechirvan Barzani.

Venice Biennale

In 2011 after an interval of some 35 years, there was an Iraq Pavilion at the prestigious Venice Art Biennale. After this success the Ruya Foundation for Contemporary Art in Iraq was commissioned by the Iraqi Government to organise the Iraq Pavilion for the 2013 Venice Biennale. The Pavilion, Welcome to Iraq, was curated by Jonathan Watkins, Director of Ikon Gallery in Birmingham, and featured the work of some 13 Iraqi artists, including two Kurds, Jamal Penjweny and Chiman Ismail. Jamal's work had been featured by Gulan at its art exhibition in London held as part of its Runaki 2 festival in April 2010.

Gulan offered bursaries to Jamal and Chiman to enable them to stay on in Venice for two weeks after the opening of the Biennale. Chiman was unable to accept but Jamel stayed on. Gulan was assisted in organising this by Vittorio Urbani of Nuova Icona who was the Deputy Commissioner for the Iraq Pavillion.

Gulan is hoping to repeat this offer of bursaries during the 2015 Biennale and to bring two young Kurdish artists to experience Venice and the huge range of contemporary art on show.

Iraq Society, Imperial College

On 22 February 2013 Gulan participated at the Iraqi Cultural Exhibition organised by the Iraq Society of Imperial College London, at the Alexander Fleming Building off Exhibition Road. Gulan had a stand and also showed an exhibition of the work of contemporary Kurdish photographers Shahrouz Sharifi and Araam Issa Yousif.

Other Activities

During this period the trustees continued to build and strengthen their contacts with other organisations. In particular, in March 2013 trustees David Carrington and Sarah Panizzo together with Creative Director Richard Wilding travelled to Kurdistan where they joined Artistic Director Della Murad. They spent just under two weeks there. On 16 March they attended the commemoration of the 25th anniversary of the Halabja massacre when the Tulip Badge was first worn. They also visited the offices of Kak Aram, and of the Minister of Culture H. E. Dr. Kawa M. Shakir, and Dr Kanan Mufti. 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, the Adviser on Conservation and Rehabilitation for the High Commission for Erbil Citadel Revitalisation (HCECR).

Plans for the Future

Mosaic Rooms, February 2014

Ikon Gallery in Birmingham will present an exhibition of photographs and films by Jamal Penjweny (see report on Venice Biennale above) in February 2014. Gulan will

organise an event in London in association with this exhibition. It will be held in London in February 2014 at The Mosaic Rooms centre for contemporary culture from the near East. An account of this event will be included in the Trustees' report for 2014.

Other possible events

Gulan is working on plans to take the work of Anthony Kersting to Kurdistan, and to take part in the Nour festival organised by the Royal Borough of Kensington & Chelsea in the autumn of 2014.

Website

Gulan's plans to add to the website more archive and contemporary photographs of Kurdistan; details of further Kurdish costumes and jewellery, and to add a section on feature films and documentaries about the Kurds and Kurdistan.

Financial Review

The charity's work in 2013 was largely funded by the generous donation received from its Patron, Giovanni Garrisi, in 2012. During the period covered by this report, Gulan also received financial support for Runaki 4: The Christians of Kurdistan event from the Kurdistan Regional Government, UK Representation, from Levenes Solicitors, and the British Institute for the Study of Iraq (BISI), all of which have been consistent and generous supporters of Gulan. In 2013, a total of £7,046 was raised and expenditure on the charity's work was £18,784 – an operational deficit of £11,738. £5,000 of this deficit was met from unrestricted funds received in previous years and designated by the trustees for the planning and development of future projects. Total funds carried forward into 2014 were £16,735, of which £10,000 remained designated to support future developments.

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.

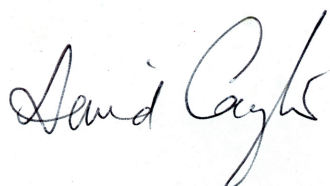
Although the total income received in 2013 by the charity was less than £25,000, the trustees decided that they should, in the interests of full transparency and accountability, commission an independent examination of the accounts for the year. The report of the independent examiner, William Bland FCA, 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 2013 was five (2012: 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 31 July 2014 and signed on their behalf by:

Trustee: David Carrington

Date: 31 July 2014



Independent examiner's report to the trustees of Gulan

I report on the unaudited accounts of the company for the year ended 31 December 2013 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) but decided to commission an independent examination.

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 Charities have 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: 31 July 2014



Statement of Financial Activities for the year ended 31 December 2013

	Note	Restricted £	Un- restricted £	2013 Total £	2012 Total £
Incoming resources					
<i>From generated funds</i>					
Grants and Donations	2	4,000	2,035	6,035	25,575
Gift Aid received		0	0	0	5,316
Bank Interest		0	14	14	15
<i>From charitable activities</i>					
Events		997	0	997	2,053
Total Incoming resources		<u>4,997</u>	<u>2,049</u>	<u>7,046</u>	<u>32,959</u>
Resources expended					
<i>Charitable Activities</i>					
Events	3	4,997	8,430	13,427	19,899
Website		0	3,017	3,017	2,409
2013-5 R&D		0	2,147	2,147	2,510
<i>Governance Costs</i>					
		0	193	193	9
Total resources expended		<u>4,997</u>	<u>13,787</u>	<u>18,784</u>	<u>24,827</u>
Net incoming resources		<u>0</u>	<u>(11,738)</u>	<u>(11,738)</u>	<u>8,132</u>
Reconciliation of funds					
Total funds brought forward		<u>0</u>	<u>28,473</u>	<u>28,473</u>	<u>20,341</u>
Total funds carried forward		<u>0</u>	<u>16,735</u>	<u>16,735</u>	<u>28,473</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 2013

	Note	£	2013 £	2012 £
Current assets				
Debtors		0		0
Cash at bank and in hand		<u>16,735</u>		<u>28,473</u>
		16,735		28,473
Liabilities				
Creditors: amounts falling due within one year				
Loans		0		0
Trade creditors		<u>0</u>		<u>0</u>
		0		0
Net current assets			<u>16,735</u>	<u>28,473</u>
Net assets	6		<u>16,735</u>	<u>28,473</u>
The funds of the charity	7			
Restricted funds			0	0
Unrestricted General Funds			6,735	13,473
Unrestricted Designated Funds			<u>10,000</u>	<u>15,000</u>
Total charity funds			<u>16,735</u>	<u>28,473</u>

For the year ended 31 December 2013, the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies;

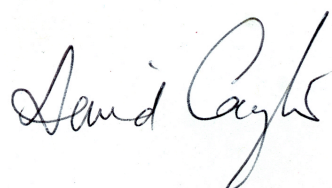
Directors' responsibilities:

- 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: 31 July 2014



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 £	2013 Total £	2012 Total £
Kurdistan Regional Government	2,000	0	2,000	2,000
Levenes Solicitors	1,500	0	1,500	2,500
British Institute for the Study of Iraq (BISI)	500	0	500	500
Donations from individuals	0	2,035	2,035	21,075
Total	4,000	2,035	6,035	25,575

3. Total Resources Expended

	Events £	Website Develop- ment £	2013-5 R&D	Gov- ern- ance £	2013 Total £	2012 Total £
Costs directly allocated to activities						
Charitable Activities	12,882	2,962	2,079	-	17,923	24,444
Governance	-	-	-	180	180	0
Support costs allocated to activities						
Marketing and Fund-raising	534	54	67	13	668	0
Office and Organisation	11	1	1	0	13	425
Trustees' reimbursed Expenses (see Note 4)	0	0	0	0	0	0
Total resources expended	13,427	3,017	2,147	193	18,784	24,869

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 General Funds	6,735	0	0	6,735
Unrestricted Designated Funds	10,000	0	0	10,000
Net assets at 31/12/2013	16,735	0	0	16,735

7. Movement in funds

	At the start of the year £	Incoming resources £	Outgoing resources £	At the end of the year £
Restricted funds:				
Kurdistan Regional Government	0	2,000	2,000	0
Levenes Solicitors	0	1,500	1,500	0
BISI	0	500	500	0
Ticket Sales	0	997	997	0
Total restricted funds	0	4,997	4,997	0
Unrestricted funds:				
General funds	13,473	2,049	8,787	6,735
Designated funds	15,000	0	5,000	10,000
Total unrestricted funds	28,473	2,049	13,787	16,735
Total funds	28,473	7,046	18,784	16,735

Purpose of all restricted funds received in 2013:

£46 was received in 2013 which related to the costs of Jews of Kurdistan festival held in June 2012. The rest of the restricted funds received in 2013 related to the costs of Runaki 4: The Christians of Kurdistan event held in October 2013.

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 that donation to future year's running costs so as to strengthen the ability of the charity to plan ahead. In 2013 £5,000 of the designated reserves were allocated towards expenditure during the year on research and investigation relating to possible events to be held in 2014 and/or 2015.