

GULAN

**REPORT & FINANCIAL STATEMENTS
 31 DECEMBER 2018**

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 2018

Company Number 6651236 (Registered 21/07/2008)

Charity Number 1126372 (Registered 21/10/2008)

Registered Office 19 Chelsea Park Gardens, London SW3 6AF

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 Tan Jaff (appointed 30 June 2018)

Bankers HSBC, 593-599 Fulham Road, London SW6 5UA

Independent Examiner Mrs Emma Clare Foster FCCA, CSL Partnership Limited, Chartered Certified Accountants
 39 Chobham Road, Woking GU21 6JD

Artistic Director Della Murad Creative Director Richard Wilding

REPORT OF THE BOARD OF TRUSTEES

The trustees of Gulan, who are also the directors for the purposes of company law, present their report and the unaudited, but independently examined, financial statements for the year ended 31 December 2018.

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 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102.

Objects

Gulan is a registered charity under the Charities Acts. It was established 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.

Aims

Gulan was set up to help promote, preserve and sustain Kurdish art and culture. The charity has concentrated on organising events within the UK 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 Kurdistan Region in 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 in Iraq which suffered terribly in 1988 in one of the worst of the Anfal gas attacks launched by the Saddam regime.

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, Carla Garnelas, David Carrington and Sarah Panizzo were joined in 2012 by Rebwar Saeed and Vian Rahman, both of whom are primarily based in the Kurdistan Region in Iraq, and in 2018 by Tan Jaff, a Kurdish resident of Portsmouth who is a solicitor. All the trustees are also directors of the company and, with the exception of Tan Jaff, served throughout the period covered by this report.

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 are satisfied that they have taken – and continue to take – the necessary steps to mitigate these risks; they 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 2017 or 2018.

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. Richard Wilding began working with Gulan on website development in 2011. 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 2018

Gulan organised or participated in three events in 2018:

Saved from the ISIS Bonfire

3 February 2018 at St Botolph's, Bishopsgate, London

For its first event of the year, Gulan was pleased to welcome as its speaker the Dominican priest Fr Nageeb Michael, who courageously saved from imminent destruction by ISIS the manuscripts and archives of the Dominican monastery in Mosul in 2014. The Dominican library in Mosul housed a unique collection of ancient manuscripts dating back to the 9th century and printed books from 1515. In addition to Christian texts, there were works on geography, history and mathematics, as well as Muslim, Yezidi and Jewish literature. After 2003, the Dominican monastery had started to receive threats from extremist groups in Mosul. Starting in 2007, Fr. Nageeb moved the Dominican library in its entirety by truck to the nearby Christian town of Qaraqosh for safety.

In 2014, after taking control of Mosul, ISIS were advancing on Qaraqosh. Fr. Nageeb moved the library's collection of ancient books again, taking them to a safe location in Iraqi Kurdistan. This time, because of the speed of the ISIS advance, he was only able to save the most important books and manuscripts. He with his community and

others had to flee. The monastery in Qaraqosh was destroyed and the books left behind were burned in a bonfire.

Fr Nageeb Michael gave an inspirational illustrated talk to the Gulan event about the rescue of the books and the people, and about his ongoing work protecting and preserving the ancient texts. These include not only those that he rescued but also other documents entrusted to him from throughout the region. Fr Nageeb said that his Digital Centre for Eastern Manuscripts had ensured that more than 8,000 manuscripts from 105 different collections in Iraq, Turkey and Iran had been digitised. He estimated that there are another 10,000 manuscripts still to be digitised as well as thousands of printed books.

An exhibition of photographs by Gulan's Creative Director Richard Wilding that was mounted at the event showed Fr Nageeb and the rescued library in Erbil.

The event was organised at short notice but was very well attended. The funds raised for Fr Nageeb on the evening will help him to digitise more of this unique collection to safeguard it for future generations.

"We want people to know about this treasure we have here in Iraq, because these manuscripts are not just for us. We want to share these books with everyone, for people to know about our heritage, our history and for them to know that Christianity is suffering in the Middle East"

Father Nageeb

Honoured to attend a special event hosted by Gulan for Father Nageeb who protected and preserved the ancient manuscripts and archives of the Dominican monastery in Mosul from ISIS destruction. Thanks to Richard Wilding for the exhibition and Sarah Panizzo for the excellent introduction"

Karwan Jamal Tahir

Kurdistan Regional Government High Representative to the United Kingdom

In recognition of his outstanding work, in January 2019 Fr Nageeb was confirmed by the Pope as the Chaldean Archbishop of Mosul.

GE Moore Lecture on Anthony Kersting

20 June 2018 at Dulwich College, London

The 11th GE Moore Lecture at Dulwich College in South London examined the life and work of outstanding British photographer Anthony Kersting, a pupil at Dulwich College in the 1930s. Richard Wilding spoke, along with Tom Bilson, Head of Digital Media at The Courtauld Institute of Art.

Richard showed historical photographs of Northern Iraq and Iraqi Kurdistan taken in 1944-46 by Kersting. He contrasted these with his contemporary photographs showing many of the same subjects and locations taken in 2013-17.

Tom spoke about the life and work of Kersting who discovered his love of photography while at Dulwich College.

Tom got to know Kersting in his final years when Kersting decided to bequeath his entire collection of some 150,000 photographs to The Courtauld Institute.

With the kind permission of The Courtauld Institute, Gulán has shown Kersting photographs at many Gulán events beginning with *Erbil: Research Interpretation and Conservation of the World's oldest city*, held in collaboration with the British Institute for the Study of Iraq in 2012.

Return to Assyria: A Photographic Journey

6 November 2018 at Asia House, London

Richard Wilding gave an illustrated talk as part of the Asia House Arts and Learning Autumn Programme and to coincide with the opening of the British Museum exhibition, *I am Ashurbanipal: king of the world, king of Assyria*. The event was held in partnership with Gulán, and as a satellite event of Asian Art in London.

During his presentation, Richard showed his contemporary photographs of Northern Iraq and Iraqi Kurdistan, alongside historical photographs taken by Gertrude Bell in 1909-11 and Anthony Kersting in 1944-46. He also featured the drawings and written accounts of 19th-century archaeologists such as Austen Henry Layard, and Thorkild Jacobsen and Seton Lloyd from the 1930's.

Richard's subjects included the Erbil Citadel (ancient Arbela), which claims to be the world's oldest continuously inhabited city, the Assyrian rock reliefs at Khinnis and Maltai, and the canals built in 690 BC by King Sennacherib to take water to his gardens in Nineveh—possibly the real location of the fabled 'Hanging Gardens of Babylon.'

Richard also explored the various ethnic and religious groups that have inhabited the region, including Kurds, Arabs, Yezidis, Assyrian Christians and Jews. Richard's images and commentary explore traces of the region's ancient Assyrian civilisation, its religious and ethnic diversity, history of persecution and renewal, and the crisis caused by the emergence of ISIS in 2014.

Richard has an impressive archive of photography of the Kurdistan Region of Iraq taken during his many visits while working with Gulán. It has become a versatile resource as this event showed.

Plans for 2019

Arbela exhibition and forum, Erbil, March 2019

Richard Wilding will be giving an illustrated lecture in Erbil in the Kurdistan Region of Iraq on 5 March 2019 as part of the event, Arbela, organised by Kurdish designer Hozan Zangara. Zangara lives in the Netherlands and in this exhibition he aims to reconnect with his origins with the first design exhibition in Erbil in recent times.

Halabja celebration.

Gulan is working with the Kurdish community in Portsmouth to plan an event celebrating the history and culture of Halabja, the town devastated by the Ba'arh regime's chemical attack on 16 March 1988.

Gulan at 10

2019 is the tenth anniversary of Gulan's launch. It plans a festival of Kurdish arts over a three week period in the autumn, in collaboration with the P21 Gallery in London.

Restoration of the shrine of Nahun

Gulan still hopes to bring Petr Justa of GEMA Art Group to London to speak about his work with ARCH International restoring the shrine of the prophet Nahun in Al Qosh. It had been planned to hold this event during 2018 but it had to be postponed.

Financial Review 2018

The charity's work in 2018 was funded by donations and money taken at the door at events. During the period covered by this report, Gulan also received a payment of Gift Aid from HMRC which related to donations received during 2017. During the year as a whole, a total of £4,638 was raised and expenditure on the charity's work was £4,984 – an operational deficit of £346. Total funds carried forward into 2019 were £12,063, enabling the trustees to maintain £10,000 as funds designated to support future developments.

GDPR

On 25 May 2018, like other organisations throughout Europe, Gulan had to ensure it was in compliance with the General Data Protection Regulation (GDPR). This required the trustees to amend Gulan's data collection and contact management systems and the ways they are used and to obtain the explicit consent of all those on the charity's mailing lists that they wished to continue to receive information about Gulan and its activities. Gulan sent out three emails during April and May to all on the mailing list and deleted records of all those who had not consented to receive future mailings after 25 May. This led to a significant reduction in the charity's total list of contacts but the trustees hope to rebuild the list over time in the future.

Gulan now makes clear to all those who contact the charity that "the only data we keep about you is your name and your email address. (Donors to Gulan using UK Gift Aid also have to give us their postal address). We will only use your email to send you Gulan mailings. We will always keep your contact details secure and we will never share your contact details with anyone."

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.

Statement of Trustees' Responsibilities

The trustees (who are also directors of Gulan for the purposes of company law) are required to prepare an annual report and the financial statements in accordance with applicable law and 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:

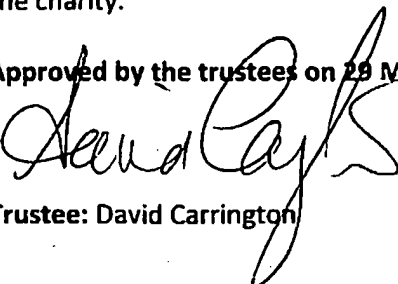
- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on a 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 2018 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, Emma Foster, is on page 8. Each of the trustees confirms that, to the best of his or her knowledge, there is no information relevant to the examination of the accounts of which the independent examiner is unaware.

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 2018 was six (2017: 5). 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 29 March 2019 and signed on their behalf by:



Trustee: David Carrington

Date: 29 March 2019

Report of the Independent examiner to the trustees of Gulan

I report to the charity trustees on my examination of the financial statements of the company for the year ended 31 December 2018 which are set out on pages 9 to 13.

Respective responsibilities and the basis of the report

As the trustees of the charity (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the company are not required to be audited for 2018 under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept as required by section 386 of the 2006 Act; or
2. the accounts do not accord with such records; or
3. the accounts do not comply with the relevant accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Name: Mrs Emma Clare Foster FCCA

Address: CSL Partnership Limited, Chartered Certified Accountants
39 Chobham Road, Woking GU21 6JD

Date: 8 April 2019

Statement of Financial Activities for the year ended 31 December 2018

	Note	Restricted £	Un- restricted £	2018 Total £	2017 Total £
Income from:					
<i>From generated funds</i>					
Grants and Donations	2	0	1,738	1,738	10,746
Gift Aid received		0	2,889	2,889	3,197
Bank Interest		0	11	11	3
<i>From charitable activities</i>					
Events		0	0	0	0
Total Income		0	4,638	4,638	13,946
Expenditure on:					
<i>Charitable Activities</i>					
Events		0	3,215	3,215	9,721
Website		0	453	453	1,210
2019-20 R&D		0	1,316	1,316	4,726
Total expenditure		0	4,984	4,984	15,657
Net movement in funds		0	(346)	(346)	(1,711)
Reconciliation of funds:					
Total funds brought forward		0	12,409	12,409	14,120
Total funds carried forward		0	12,063	12,063	12,409

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 2018

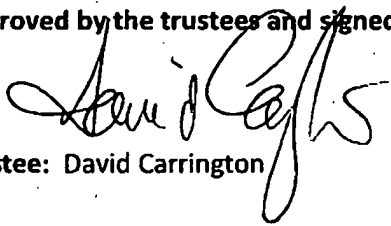
	Note	£	2018 £	2017 £
Current assets:				
Debtors		0		0
Cash at bank and in hand		<u>12,063</u>		<u>12,409</u>
		12,063		12,409
Liabilities:				
Creditors: amounts falling due within one year				
Loans		0		0
Trade creditors		<u>0</u>		<u>0</u>
		0		0
Net current assets			<u>12,063</u>	<u>12,409</u>
Total net assets	6	<u> </u>	<u>12,063</u>	<u>12,409</u>
The funds of the charity:				
Restricted income funds	7		0	0
Unrestricted income funds:				
General funds			<u>2,063</u>	<u>2,409</u>
Designated funds			<u>10,000</u>	<u>10,000</u>
Total charity funds			<u>12,063</u>	<u>12,409</u>

For the year ended 31 December 2018, 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 financial statements;
- these financial statements 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: 29 March 2019

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, FRS 102, and the Companies Act 2006. They follow the recommendations in the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP FRS 102). The charitable company meets the definition of a public benefit entity under FRS 102. In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. No restatement was required.

b) **Income**

Grants, donations from individuals and companies, payments from people attending events and interest on funds held on deposit are recognised in full in the Statement of Financial Activities in the year in which they are received.

c) **Expenditure**

Expenditure is recognised in the period in which it is incurred. Expenditure includes 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) **Going Concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

e) **Fund Accounting**

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 6).

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	2018 Total	2017 Total
	£	£	£	£
Grants	0	0	0	0
Donations from individuals	0	1,738	1,738	10,746
Total	0	1,738	1,738	10,746

3. Analysis of Expenditure

	Events	Website Develop- -ment	2019-20 R&D	2018 Total	2017 Total
	£	£		£	£
Costs directly allocated to activities					
Charitable Activities	3,061	434	1,296	4,791	15,464
Support costs allocated to activities					
Marketing and Fund-raising	0	0	0	0	0
Office and Organisations	0	0	0	0	0
Trustees' reimbursed Expenses (see Note 4)	0	0	0	0	0
Governance	154	19	20	193	193
Total expenditure	3,215	453	1,316	4,984	15,657

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	2,063	0	0	2,063
Unrestricted Designated funds	10,000	0	0	10,000
Net assets at 31/12/2018	12,063	0	0	12,063

7. Movement in funds in 2018

	At the start of the year £	Incoming resources £	Outgoing resources £	At the end of the year £
Restricted funds:				
Restricted grants	0	0	0	0
Total restricted funds	0	0	0	0
Unrestricted funds:				
General funds	2,409	4,638	4,984	2,063
Designated funds	10,000	0	0	10,000
Total unrestricted funds	12,409	4,638	4,984	12,063
Total funds	12,409	4,638	4,984	12,063

Purpose of restricted funds received in 2018:

Unlike in some previous years, no restricted funds were received in 2018.

Purpose of designated funds:

In past years, the trustees have designated some large individual donations received (2010, 2012, 2014, 2016 and 2017) to future year's running costs and development work on future activities so as to strengthen the ability of the charity to plan ahead. In 2018, no such additional funds were designated, the year ending with £10,000 still retained in the designated reserves towards this purpose.