

GULAN

REPORT & FINANCIAL STATEMENTS 31 DECEMBER 2019

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 2019

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

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 2019.

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.

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 2018 or 2019.

From the inception of Gulan, the trustees have worked with Della Murad who is the charity's Artistic Director. Richard Wilding began working with Gulan on website development in 2011. His role grew rapidly and he has been the charity's Creative Director since 2012.

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 2019

2019 marked the tenth anniversary of the launch of Gulan in March 2009. It was a busy year for the charity with the organisation of a number of events.

Gulan at 10 and Road through Kurdistan

Gulan celebrated its 10th anniversary with a festival of Kurdish arts and cultural events, **Gulan at 10**, at the P21 Gallery in Chalton Street, London NW1.

The festival opened on Thursday 3 October and ran until Saturday 26 October. Some 718 visitors took part. The feedback received was very positive and is recorded on Gulan's website (www.gulan.org.uk).

Gulan at 10 was made possible by funding from Arts Council England, the collaboration of the P21 Gallery, a donation from Mr Giovanni Garrisi, and support from Shapost for transport of artworks between London and Kurdistan. Gulan thanks all of them for making the festival possible.

The festival featured an **art exhibition** called **Road through Kurdistan**, a title taken from the book of the same name by New Zealand engineer Archibald Hamilton written in the 1920s. The two curators of the exhibition, Richard Wilding and Mariwan Jalal, brought together the work of 18 artists, two British and 16 Kurdish,

living and working worldwide. The exhibition showed artworks and artefacts relating to Kurdish history and identity, and to the persecution and cultural destruction by ISIS, from a group of international artists: Behjat Omer Abdulla, Baldin Ahmad, Osman Ahmed, Rushdi Anwar, Khadija Baker, Niaz Bayati, Ali Raza Garmiany, Bahram Hajo, Rebeen Hamarafi, Hemn Hamid, Mariwan Jalal, Azad Karim Mohammed, Rozhgar Mustafa, Daro Ola, Rebwar Saed, Piers Secunda, Richard Wilding and Hozan Zangana. It had extensive press coverage including Henry McDonald of the Guardian who described it as an "emotionally powerful exhibition of Iraqi Kurdish artists" (see: <https://www.theguardian.com/artanddesign/2019/sep/30/art-that-survived-isis-and-saddam-regimes-to-go-on-display-in-london>).

Comments from visitors about the art included:

- *Eye opening and insightful experience*
- *Thank you for a beautiful exhibition*
- *Wonderful and amazing*
- *Inspirational*
- *One of the best and most powerful exhibitions I have ever been to.*

A catalogue for the exhibition was produced, and details of the artists and their work as included in the catalogue can be seen on Gulan's website at:

<http://www.gulan.org.uk/portfolio-item/road-through-kurdistan/>

Events: As well as the art exhibition, the festival included six evening events, two Saturday workshops, and Kurdish music on both the opening evening and final afternoon.

There were **two keynote evening events**. The first was a **poetry evening with Dr. Rebwar Fatah** who talked about contemporary Kurdish poetry, with readings in English by Shaniaz Hama Ali and in Kurdish by Mina Swara, accompanied by Kurdish music on the ney flute by Awat Afroozi. This event was particularly well attended by a largely Kurdish audience of over 40 people.

The second was a **panel discussion** with the two curators and representative artists Piers Secunda and Baldin Ahmed. The panel was **led by Jonathan Watkins**, director of Ikon Gallery, Birmingham, whose love and knowledge of Kurdish art was demonstrated when he curated the first Iraq pavilion at the Venice Biennale in 2013. One of the artists taking part, Baldin Ahmed, was particularly moving when he spoke of his life as a young artist.

Films were shown on four evenings:

- an evening of short films produced by the **Kurdistan Memory Programme**. These featured 'One Yazidi Family vs ISIS', 'The Gassing of Sewsenan', 'Exile in the Iraqi Desert' followed by Q&A with the KMP's International Director Gwynne Roberts.

- **The Deminer**, a portrait of a Kurdish colonel, who disarmed thousands of roadside bombs and mines armed only with his courage and a pair of wire cutters, by Kurdish directors Hogir Hirori and Shinwar Kamal.

- an evening of **natural history films** including 'Saving the Persian Leopard' with Kurdish biologist Hana Raza, and 'The Birds of the Qaradagh' directed by Haider Omer. These two films had not previously been shown in Britain.

- **The First Movie** by film-maker Mark Cousins, about Cousins' visit to the village of Goptapa in Kurdistan Iraq, which along with thousands of other Kurdish villages suffered under the Anfal campaign of the Baath regime in Iraq. Cousins provided the children of the village with cameras for them to make their own little movies. These featured war, love, a fish that goes to a magical place, and a chicken who debates justice.

Two workshops were organised and proved very successful:

- a glass painting workshop with Kurdish artist and co-curator **Mariwan Jalal**, including instruction on painting glass and also on ceramics.

- a percussion workshop with two sessions of instruction on the daf drum with **Peyman Heydarian**. At the end of the workshop Peyman gave a short performance on the santur and then invited those who had taken part in the workshop to accompany him.

To welcome younger visitors, Gulan provided a child friendly quiz about the exhibition and pages to colour. It was good to see younger visitors enjoying these.

Gulan at 10 and Road through Kurdistan exceeded expectations. Gulan is very proud to have produced such a high quality art exhibition, and recognises and thanks the co-curators Richard Wilding and Mariwan Jalal for their excellent work. Thanks are also due to Miran Hassan and Karen Dabrowska for their valuable contributions.

In its application to Arts Council England which provided funding for the festival, Gulan said it hoped to present Kurdish culture in a new light and to give a new understanding of Kurdish identity. Gulan's success in this regard can be judged by two representative visitors' comments:

- *Thank you for offering a window into Kurdish culture and arts at such a prescient time.*

and:

- *I am away from my country, like a refugee... But I saw my country here today.*

Trail events leading up to Gulan at 10

Return to Kurdistan at the Houses of Parliament

On 11 September Richard Wilding gave an illustrated talk as Creative Director of Gulan in Committee Room 5, hosted by Sandy Martin MP, and organised with the help of Miran Hassan. Richard explored the history and culture of Iraqi Kurdistan and Northern Iraq, its ancient archaeology, religious and ethnic diversity, history of persecution and renewal, and the crisis caused by the emergence of DAESH (ISIS) since 2014. He showed his contemporary photography alongside historical photographs taken by Anthony Kersting in 1944-46, and by Gertrude Bell in 1909-11.

Return to Kurdistan at the Royal Society for Asian Affairs

Richard Wilding gave an illustrated lecture on 25 September exploring the history and cultural identity of Iraqi Kurdistan and Northern Iraq. Richard again showed his contemporary photographs with those of Anthony Kersting and Gertrude Bell.

Other events during the year

Father Nageeb

At the beginning of the year Fr Nageeb Michael of the Dominican Order in Iraq was elected Archbishop of Mosul. Gulan was delighted with this news and sent congratulations. Gulan has had a long association with Fr Nageeb. He was one of the speakers at Gulan's Christians of Kurdistan event at the Royal Geographical Society in October 2013, and, in February 2018, he spoke at Gulan's event at St Botolph's Bishopsgate about his role in saving books and people from the advance of Daesh (ISIS) on Mosul in 2014.

Assyrian art in San Jose California

In February Gulan was contacted by two members of the Assyrian community in San Jose who were curating an art exhibition "Diaspora in Bloom: Assyrians in the 20th Century and Beyond" to celebrate their community's culture and art, and its roots in the Middle East. Gulan collaborated with them and with Fr Nageeb to arrange for them to include in the exhibition six images from the archive collection of the Dominican community in Erbil.

Arbella Symposium

Richard Wilding took part in the Arbella symposium held on 5 March 2019 at the Saad Abdullah conference centre in Erbil, to coincide with an exhibition by Kurdish designer, Hozan Zangana, of his new design collection, Arbella, inspired by his Kurdish heritage. Some of Hozan's work was featured in Gulan's Road through Kurdistan exhibition in London in October. Other speakers at the Arbella symposium included Dr John MacGinnis, Dr David Kertai and Dara El-Yacobi as well as Hozan Zangana himself. Richard gave an illustrated presentation exploring the history and cultural identity of Iraqi Kurdistan, showing his contemporary photography alongside historical photographs and written accounts of 19th century archaeologists such as Austen Henry Layard and Jacobsen & Lloyd from the 1930s.

Significant Achievement Awards

The Minister of Culture and Youth for the Kurdistan Regional Government, Khalid Abdul Rahman Doski, gave Significant Achievement Awards to Gulan trustees David Carrington and Sarah Panizzo, Creative Director Richard Wilding and Artistic Director Della Murad, in recognition of their hard work and dedication to bring Kurdish culture to a wider audience in the UK and internationally. The presentation was made on 4 March at the Saad Abdullah conference centre in Erbil by the Minister together with Mr Kanan Mufti of the Ministry. Gulan is grateful to record its appreciation for this recognition by the KRG.

Plans for 2020

Gulan hopes that its plans for an exhibition celebrating the town of Halabja, with the working title, Halabja, City of Poets, City of Peace, will go ahead in 2020. Discussions are taking place with the Journeys Festival for the exhibition to coincide with their 2020 festival in the City of Portsmouth, and with Portsmouth Cathedral regarding the possibility of holding the exhibition there.

Financial Review 2019

The charity's work in 2019 was dominated by its 10th Anniversary exhibition and events at the P21 gallery in London in October 2019, *Road through Kurdistan* and this also dominated the charity's finances during the year. A successful application was made to Arts Council England (ACE) for £15,000 to support *Road through Kurdistan*, the first such grant ever secured – or, indeed, applied for – by Gulan. A generous grant of £5,000 from an individual supporter was received to go alongside the grant from ACE and the trustees of the P21 Gallery were also most generous in providing the space and facilities needed. During the period covered by this report, Gulan also received a payment of Gift Aid from HMRC which related to donations received during 2018 and the early months of 2019. During 2019 as a whole, a total of £34,685 was raised (of which £20,413 was restricted in purpose) and expenditure on the charity's work was £23,632 (of which £20,413 was restricted) – generating an operational surplus of unrestricted funds of £11,053. Total funds carried forward into 2020 were £23,116, enabling the trustees to increase by £2,500 to £12,500 funds designated to support future developments. Towards the end of 2019, a donor agreed to match any individual donations made to the charity before December 31. This generous offer helped secure over £560 in individual donations which, together with the matching donation and Gift Aid (to be claimed in 2020) will generate a total of £1,400.

GDPR

In 2018, like other organisations throughout Europe, Gulan had to ensure it was in compliance with the General Data Protection Regulation (GDPR). This requires the charity to obtain the explicit consent of all those on Gulan mailing lists that they wish to continue to receive information about Gulan and its activities. 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:

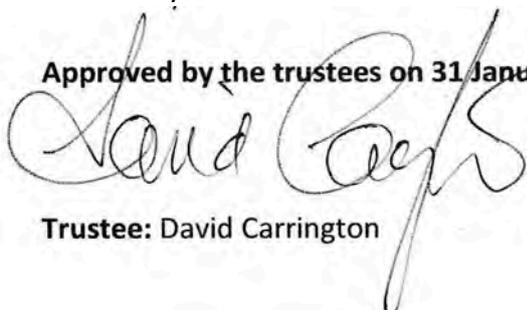
- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, 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.

As in all previous years, irrespective of the total income received during the year, the trustees believe 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 2019 was six (2018: 6). 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 January 2020 and signed on their behalf by:



Trustee: David Carrington

Date: 31 January 2020

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 2019 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').

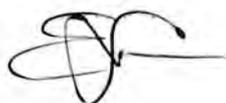
Having satisfied myself that the financial statements of the company are not required to be audited for 2019 under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's financial statements as carried out under section 145 of the 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: 9 March 2020

Statement of Financial Activities for the year ended 31 December 2019

	Note	Restricted £	Un- restricted £	2019 Total £	2018 Total £
Income from:					
<i>From generated funds</i>					
Grants and Donations	2	20,000	11,589	31,589	1,738
Gift Aid received		0	2,650	2,650	2,889
Bank Interest		0	33	33	11
<i>From charitable activities</i>					
Events		413	0	413	0
Total Income		<u>20,413</u>	<u>14,272</u>	<u>34,685</u>	<u>4,638</u>
Expenditure on:					
<i>Charitable Activities</i>					
Events	3	20,413	1,370	21,783	3,215
Website		0	362	362	453
2020-21 R&D		0	1,487	1,487	1,316
Total expenditure		<u>20,413</u>	<u>3,219</u>	<u>23,632</u>	<u>4,984</u>
Net movement in funds		<u>0</u>	<u>11,053</u>	<u>11,053</u>	<u>(346)</u>
Reconciliation of funds:					
Total funds brought forward		<u>0</u>	<u>12,063</u>	<u>12,063</u>	<u>12,409</u>
Total funds carried forward		<u>0</u>	<u>23,116</u>	<u>23,116</u>	<u>12,063</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 2019

	Note	£	2019 £	2018 £
Current assets:				
Debtors		0		0
Cash at bank and in hand		<u>23,116</u>		<u>12,063</u>
		23,116		12,063
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>23,116</u>	<u>12,063</u>
Total net assets	6	<u>23,116</u>	<u>23,116</u>	<u>12,063</u>
The funds of the charity:	7			
Restricted income funds			0	0
Unrestricted income funds:				
General funds			<u>10,616</u>	<u>2,063</u>
Designated funds			<u>12,500</u>	<u>10,000</u>
Total charity funds			<u><u>23,116</u></u>	<u><u>12,063</u></u>

For the year ended 31 December 2019, 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: 31 January 2020

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.

2. Grants and Donations

	Restricted	Unrestricted	2019 Total	2018 Total
	£	£	£	£
Arts Council of England	15,000	0	15,000	0
Donations from individuals	5,000	11,589	16,589	1,738
Total	20,000	11,589	31,589	1,738

3. Analysis of Expenditure

	Events	Website Develop- -ment	2020-21 R&D	2019 Total	2018 Total
	£	£		£	£
Costs directly allocated to activities					
Charitable Activities	21,484	325	1,450	23,259	4,791
Support costs allocated to activities					
Marketing and Fund-raising	0	0	0	0	0
Office and Organisation	0	0	0	0	0
Trustees' reimbursed Expenses (see Note 4)	0	0	0	0	0
Governance	299	37	37	373	193
Total expenditure	21,783	362	1,487	23,632	4,984

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	10,616	0	0	10,616
Unrestricted Designated funds	12,500	0	0	12,500
Net assets at 31/12/2019	23,116	0	0	23,116

7. Movement in funds in 2019

	At the start of the year £	Incoming resources £	Outgoing resources £	At the end of the year £
Restricted funds:				
Restricted grant and donation	0	20,000	20,000	0
Total restricted funds	0	20,000	20,000	0
Unrestricted funds:				
General funds	2,063	11,772	3,219	10,616
Designated funds	10,000	2,500	0	12,500
Total unrestricted funds	12,063	14,272	3,219	23,116
Total funds	12,063	34,272	23,219	23,116

Purpose of restricted funds received in 2019:

Towards the costs of Gulan's 10th Anniversary exhibition and events at the P21 gallery in London in October 2019, *Road through Kurdistan*.

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 2019, reflecting successful fundraising from individual supporters of Gulan, the trustees decided to designate an additional £2,500, the year therefore ending with £12,500 retained in the designated reserves towards this purpose.