

GULAN

REPORT & FINANCIAL STATEMENTS 31 DECEMBER 2020

Company Number: 6651236

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

Charity Number: 1126372

www.gulan.org.uk

CONTENTS	Page
Reference and Administrative Details	1
Report of the Board of Trustees	2
Report of the Independent Examiner	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to Financial Statements	11

REFERENCE AND ADMINISTRATIVE DETAILS

For the year ended 31 December 2020

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:

David Carrington Sarah Panizzo

Carla Garnelas Vian Rahman

Tan Jaff Rebwar Saeed

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

Independent Examiner Mrs Emma Clare Foster FCCA, CSL Partnership Limited, Chartered Certified Accountants Unit 4D, Lansbury Business Estate, 102 Lower Guildford Road, Knaphill, Woking GU21 2EP

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 2020.

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 2019 or 2020.

From the inception of Gulan, Della Murad has been the Artistic Director of the charity. Richard Wilding began working with Gulan on website development in 2011. His role has grown and he is now Gulan's Creative Director. During 2020, Gulan was delighted to welcome Mariwan Jalal as Art Consultant to Gulan and Dr Rebwar Fatah as Poetry Consultant.

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 2020

Halabja In the Golden Days

As its main event for 2020, Gulan had planned to hold an exhibition celebrating the history and culture of the city of Halabja in the Kurdistan Region of Iraq (KRI) in the period before the chemical attack on the city by the Ba'ath Regime of Saddam Hussein on 16 March 1988, when thousands of its inhabitants were killed. The attack was part of the genocidal Anfal campaign against the Kurdish people carried out in the 1980s. The exhibition was to be included in the Journeys Festival 2020 in Portsmouth. Portsmouth Cathedral had kindly agreed to host the exhibition.

These plans were unable to go ahead because of the Coronavirus (Covid-19) pandemic. Instead, Journeys held an on-line virtual festival in October 2020. Gulan participated in this by producing a magazine *Halabja In the Golden Days*: <http://www.gulan.org.uk/portfolio-item/halabja-in-the-golden-days/> This was a major undertaking. Gulan's Creative Director, Richard Wilding, was the lead curator and editor, assisted by Mariwan Jalal.

Before Anfal, Halabja was famous for its gardens and the beauty of its landscapes, its poets and historical figures such as 'Lady' Adela Jaff. Gulan conducted interviews with people from Halabja to create a series of articles on the city's art, theatre, music and sports, together with essays written by experts on Halabja's history, poetry and costumes, and to record their personal experiences, in particular Shaho Amin, now a TV presenter.

Gulan is grateful for the contributions to the magazine that it received from Hamai Hama Seid, the KRI Minister of Culture, and Azad Tofiq, the Governor of Halabja, as well as Kuestan Khan, the Head of Halabja Municipality and Dr Mahabad Kamil Abdullah, President of the University of Halabja who continue the strong representation of women in the public life of the city. Kazhall Hama wrote an article about this tradition.

Adil Sdiq wrote a short history of Halabja for Gulan; Della Murad, Gulan's Artistic Director wrote a personal account of her love of local costumes. Hama Balla Barz (who sadly died this year) wrote about football, Hoshyar Hama Faraz about music and Kamaran Admed about theatre.

Halabja is known as the City of Poets, and Gulan is particularly grateful to Dr Rebwar Fatah for his contribution of an article on the life and works of seven poets of Halabja with examples of their work in Kurdish with his English translations.

Gulan researched the work of local artists to feature in the publication. Gulan would like to thank artists Awder Osman. Omar Darwish, Mariwan Jalal, Abdulrahman Mirza for the use of their work.

The beauty of the local landscape is renowned and Gulan included a feature on local wildflowers with copies of specimens collected in Halabja in 1947 by Ali Al-Rawi and contemporary photographs taken by Dr Ori Fragman-Sapir.

In addition to the many people from Halabja involved in this project, Gulan also worked with people from Portsmouth. The city has a large Kurdish community, including many who were originally from Halabja. The local organisation, Mali Kurd (Kurdish House) gave valuable support to Gulan with this project.

As well as the Online version of this magazine, Gulan published a hard copy. This, together with the online version, were widely distributed, both in England and in the KRI where it received coverage on two of the major TV channels, Rudaw and Kurdsat.

Gulan received much appreciative feedback including:

... sincerest congratulations ... a document which I am sure will have a significant impact on not only the people of Halabja but on everyone who has the privilege of reading it. Judith Kerby

... a brilliant idea and well executed. For too long Halabja has been synonymous with horrendous suffering. So it's wonderful to have Gulan focus on the city's history and impressive cultural past. There's a real sense that this is helping Halabja 'move on.' Gwynne Roberts

I've been enlightened to the immense artistic influence that Halabja had on the region, and its position of cultural wealth. As a young kurdish man born in the UK, it has been wonderful to read a piece which doesn't solely focus on the tragedy that ensued; but instead on the riches of a city which defined a generation. Basho Anvari

I'm so moved by the resilience of Kurdish people, and by the artistry which despite everything remains in their DNA. Linda Laurence

Kak Karwan Jamal Tahir, the High Representative of the Kurdistan Regional Government to the UK, commented: *So delighted to receive the hard copy of "Halabja in the Golden Days" magazine. Thank you ... for this beautiful work that reflects the history, society, women, culture, cheerfulness, nature and poems in the golden days of Halabja.*

Kurdish Colouring Book

Gulan has developed the idea for a colouring book featuring iconic images of the KRI. The outline drawings in the book have been produced by Leila Araar and Claire Pringle from photographs taken by Richard Wilding. Each outline drawing to be coloured will be presented alongside a small copy of the original photo and text in English and In Kurdish, explaining the significance of the image.

Plans for 2021

Gulan wishes at some point to be able to go ahead with its plans for an exhibition celebrating the history and culture of the city of Halabja. Gulan will again collaborate with the Journeys Festival and Portsmouth Cathedral if and when such an exhibition becomes possible. A longer term objective would be to take the exhibition to Halabja

itself and to other venues in the KRI. With this in mind Gulan plans to produce a Kurdish language version of *Halabja In the Golden Days*.

Financial Review 2020

Gulan was delighted to be awarded a grant towards its work in 2020 from Gamlen Charitable Trust of £3,000. Gulan was also most grateful to ArtReach (Trust) Ltd for a grant of £300 towards the charity's participation in Journeys Festival 2020. During the year as a whole, a total of £6,685 was raised (of which £300 was restricted in purpose) and expenditure on the charity's work was £13,059 (of which £300 was restricted) – generating an operational deficit for the year of unrestricted funds of £6,374. Gulan drew down £2,500 from its unrestricted designated funds to support its work during 2020. Total funds carried forward into 2021 were £16,742.

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:

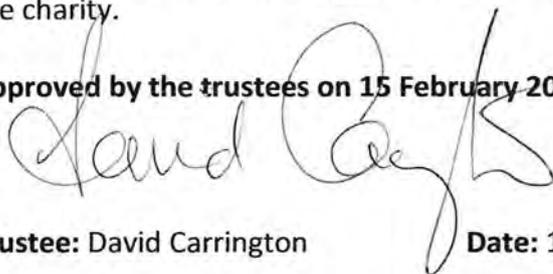
- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, 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 2020 was six (2019: 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 15 February 2021 and signed on their behalf by:



Trustee: David Carrington

Date: 15 February 2021

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 2020 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').

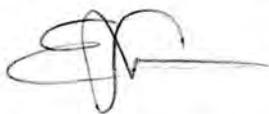
Having satisfied myself that the financial statements of the company are not required to be audited for 2020 under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's financial statements as carried out under section 145 of the 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
Unit 4D, Lansbury Business Estate, 102 Lower Guildford Road
Knaphill, Woking GU21 2EP

Date: 4 March 2021

Statement of Financial Activities for the year ended 31 December 2020

	Note	Restricted £	Un- restricted £	2020 Total £	2019 Total £
Income from:					
<i>From generated funds</i>					
Grants and Donations	2	300	4,888	5,188	31,589
Gift Aid received		0	1,478	1,478	2,650
Bank Interest		0	19	19	33
<i>From charitable activities</i>					
Events		0	0	0	413
Total Income		<u>300</u>	<u>6,385</u>	<u>6,685</u>	<u>34,685</u>
Expenditure on:					
<i>Charitable Activities</i>					
Projects		300	10,460	10,760	21,783
Website		0	637	637	362
2021-22 R&D		0	1,662	1,662	1,487
Total expenditure		<u>300</u>	<u>12,759</u>	<u>13,059</u>	<u>23,632</u>
Net movement in funds		<u>0</u>	<u>(6,374)</u>	<u>(6,374)</u>	<u>11,053</u>
Reconciliation of funds:					
Total funds brought forward		<u>0</u>	<u>23,116</u>	<u>23,116</u>	<u>12,063</u>
Total funds carried forward		<u>0</u>	<u>16,742</u>	<u>16,742</u>	<u>23,116</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 2020

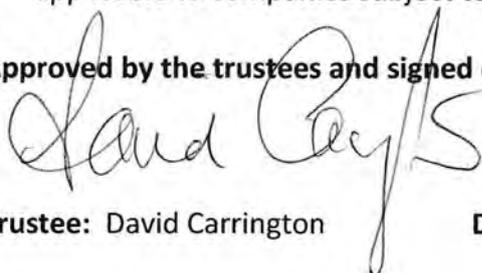
	Note	£	2020 £	2019 £
Current assets:				
Debtors		0		0
Cash at bank and in hand		<u>16,742</u>		<u>23,116</u>
		16,742		23,116
Liabilities:				
Creditors: amounts falling due within one year				
Loans		0		0
Trade creditors		<u>0</u>		<u>0</u>
		0		0
Net current assets			<u>16,742</u>	<u>23,116</u>
Total net assets	6	<u>16,742</u>	<u>16,742</u>	<u>23,116</u>
The funds of the charity:				
Restricted income funds	7		0	0
Unrestricted income funds:				
General funds			6,742	10,616
Designated funds			<u>10,000</u>	<u>12,500</u>
Total charity funds			<u><u>16,742</u></u>	<u><u>23,116</u></u>

For the year ended 31 December 2020, 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: 15 February 2021

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	2020 Total	2019 Total
	£	£	£	£
ArtReach (Trust) Ltd	300	0	300	15,000
Gamlen Charitable Trust	0	4,000	4,000	0
Donations from individuals	0	888	888	16,589
Total	300	4,888	5,188	31,589

3. Analysis of Expenditure

	Projects	Website Develop -ment	2021-22 R&D	2020 Total	2019 Total
	£	£		£	£
Costs directly allocated to activities					
Charitable Activities	10,461	600	1,625	12,686	23,259
Support costs allocated to activities					
Marketing/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	373
Total expenditure	10,760	637	1,662	13,059	23,632

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	6,742	0	0	6,742
Unrestricted Designated funds	10,000	0	0	10,000
Net assets at 31/12/2020	16,742	0	0	16,742

7. Movement in funds in 2020

	At the start of the year £	Incoming resources £	Outgoing resources £	At the end of the year £
Restricted funds:				
Restricted donation	0	300	300	0
Total restricted funds	0	300	300	0
Unrestricted funds:				
General funds	10,616	6,685	10,559	6,742
Designated funds	12,500	0	2,500	10,000
Total unrestricted funds	23,116	6,685	13,059	16,742
Total funds	23,116	6,685	13,059	16,742

Purpose of restricted funds received in 2020:

Towards the cost of Gulan's *Halabja: In the Golden Days* being part of Journeys Festival International 2020.

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. In 2020, the trustees drew on £2,500 of these designated funds to support the cost of the Halabja project.