

GULAN

REPORT & FINANCIAL STATEMENTS 31 DECEMBER 2010

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 2010

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

David Carrington

Sarah Panizzo

Bankers HSBC, 315 Fulham Road, London SW10 9QJ

Independent Examiner William Bland FCA, 141 High Street, Amersham HP7 ODY

REPORT OF THE BOARD OF TRUSTEES

The trustees of Gulan present their second annual report and accounts. This covers the year ended 31 December 2010. The reference and administrative information set out on the previous page form part of this report.

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.

The three founding trustees, who are also the directors of the company, are Carla Garnelas, David Carrington and Sarah Panizzo. All served throughout the period covered by this report. Under the memorandum and articles of association of the charitable company, there must be at least three trustees.

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

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity by trustees are set out in note 4 of the accounts.

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.

The trustees are careful, in all that Gulan does, to ensure that they comply with the duty (Section 4 of the 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.

Runaki 2!

Following the success of Gulan's first *Runaki* festival in March 2009, Gulan's second weekend festival celebrating Kurdish culture, *Runaki 2!* was held at St Ethelburga's Centre for Reconciliation and Peace in Bishopsgate, London, throughout the weekend of 23-25 April 2010.

Runaki means light in Kurdish. The aim of the festival was, as in 2009, to help a wide range of people see Kurdish culture in a new light. The festival was curated by Della Murad. It included an exhibition of Kurdish art with work by Ismail Khayat, "the grandfather of Kurdish art", Rebwar Saeed, Simko Ahmed, ceramics by Runak Osman Muhamad, photography by Sharouz Sharifi Nasab on the theme of Kurdish village life, and two series of photographs, Jamal Penjweny's *Iraq is Flying*, and Julie Adnan's *Born in Jail*. The art exhibition was open from the evening of Friday 23 April throughout the weekend until the Sunday evening.

The weekend saw a steady stream of visitors, some just passing by. They were very moved by the work. Feedback in Gulan's visitors book included:

"How splendid it is to celebrate in the heart of London, in a wonderful and important place like St Ethelburga's, Kurdish culture with traditional music, Kurdish clothes, and wonderful art from different Kurdish artists in a colourful beautiful way"

"Truly inspirational. It is indeed time that the world recognises this beautiful culture for what they create and not only for what was taken from them. These artists are the true heroes."

Ismail Khayat commented:

"The second Festival of Runaki was beautiful and colourful. It was a wonderful reflection of Kurdish culture and I am certain it is going to be one of the important festivals in future. I was very happy that my works were exhibited in this festival. Well done to the trustees Gulan."

On the evening of Friday 25 April, Gulan held a private view of the exhibition together with a Kurdish fashion show and a concert by *Divine Melody*, a group of Kurdish musicians that included Arya Zakri, Emad Rajabipoor, Payati Salahi, Yousef Afrasiabi, Ahmed Anvari and Elizabeth Nott.

On Saturday 26 April Gulan showed the film, *Hejar (Big Man, Little Love)* directed by Buyuk Adam Kucuk Ask. The screening was followed by a discussion on reconciliation between the Turks and the Kurds chaired by Mustafa Gundogdu, one of the main organisers of the London Kurdish Film Festival. Also during Saturday afternoon Arya Zakri held a percussion workshop, and Karzan Sherabayani provided a breath-taking story telling of a traditional Kurdish story in the St Ethelburga's remarkable Bedouin tent. On the Saturday evening Nazir Razzazi, one of the most famous Kurdish singer, gave a concert to a capacity audience.

Reflecting on the experience, Nazir wrote:

"It is not only an honour, but also a great service educating people how to listen and appreciate music.

The best way to respect artists is through appreciating their art.

I hope you keep on promoting Kurdish culture and art.”

On the afternoon of 27 April the festival featured a showing of *Return to Kirkuk* directed by Karzan Sherabayani who was also present for a discussion after the film. Later there was Kurdish dancing by Covend Ashitie, and the festival ended with a Sunday evening concert by Lost Melody.

For *Runaki 2!* St Ethelburga's was decorated with Kurdish rugs and Kurdish costumes, and the concert audiences were also able to enjoy Kurdish food. Well over 400 people attended some part of festival over the weekend.

Both *Runaki* festivals have been held at St Ethelburga's Centre for Peace and Reconciliation. St Ethelburga's has arisen from the ruins of St Ethelburga's Church after its destruction in 1993 by an IRA bomb. It is a charity which aims to encourage and enable people to practise reconciliation and peace-making in their communities and lives – for details see: <http://stethelburgas.org/> The trustees of Gulan are particularly grateful to the trustees of St Ethelburga's Centre for Reconciliation and Peace for their generosity in providing space and facilities for Gulan events – and to Simon Keyes and his colleagues at St Ethelburga's for their time, practical help and unfailing support for the fledgling charity's efforts.

The trustees of Gulan are also very grateful to the Office of the High Representative of the Kurdistan Regional Government to the United Kingdom, to Levenes Solicitors and to NRD (Nawendi Rebxirawe Dimokiratiyekani) Derewe for their generous financial support of the festival and to the many volunteers who helped make the event such a success.

Faylee Kurds

The second event organised by Gulan in 2010 was an evening dedicated to the Faylee Kurds, again held at St Ethelburga's. The main speaker was Majeed Jafar a Faylee born in Baghdad who now lives in Stockholm, and who is a co-ordinator of the Faylee Kurds Democratic Union. Dr Munira Omed, a founding member of the Faylee Kurds Society and the Faylee Kurd Women's Society, also spoke.

Bahman Parsy performed some wonderfully evocative Faylee music supported by Payman Hidaryan, Arya Zakri, Emad Rajabipoor and Vassilis Chatzimakris. There was also a presentation of Faylee costume and a display of work by Faylee artists Layla Faylee, Mehdi Faili and Ismail Khayat. All the 85 participants were also able to enjoy a special meal of Faylee Kurdish food.

Other Activities

During this period the trustees continued to build and strengthen their contacts with other organisations including: the London representatives of the Kurdistan Regional Government of Iraq (KRG); Artrale which organised *Contemporary Art Iraq* at the Cornerhouse Gallery Manchester, an exhibition which presented the works of a number of Kurdish artists including two photographers whose work was also featured at *Runaki 2!*; the British Institute for the Study of Iraq; the British Iraqi Friendship Society; the London Middle East Institute at the School of Oriental and African Studies (SOAS); the All Party Parliamentary Group on Iraqi Kurdistan. Gulan was represented at the All Party Parliamentary Group's seminar in March 2010 on the Genocide and Anfal Campaign in Iraqi Kurdistan. The charity's lead trustee,

Sarah Panizzo, and artistic director, Della Murad, attended a two day conference organised by the Kurdish regional Government in June 2010 in London. The conference featured a wide range of speakers including H.E. Dr Barham Salih, the Prime Minister of the Kurdistan Regional Government.

Plans for the Future

Gulan's third *Runaki* festival will take place in March 2011, again at St Ethelburga's and will again feature a large display of the work of Kurdish artists and photographers. There will also be a concert by the famous Kurdish singer Micael. The trustees hope subsequently to organise a future event focused on the Jewish community of Kurdistan. Gulan plans to form an expert advisory group to broaden the scope of its work. It is also considering the possibility of a virtual on-line museum of Kurdish costume.

Financial Review

During 2010, Gulan received an exceptional donation which not only provided the charity with a strong financial base for planned events but has also enabled the trustees to develop plans for further initiatives to be organised in future years. The trustees are very grateful to Giovanni Garrisi for this donation. The trustees decided to designate half the donation as development funding for planning new projects in future years, retaining the balance for general reserves.

The Gulan 2011 calendar featuring photographs by Sharouz Sharifi from the *Village Life* exhibition displayed at *Runaki 2* was launched at the Faylee evening in November 2010. Sales of the calendar have generated income for the charity and it has also provided useful promotion of the work for the charity.

The continued support of the Kurdistan Regional Government for *Runaki* has been especially welcome and has helped the trustees encourage financial support from other donors.

Including the exceptional donation of £20,000, Gulan raised more than sufficient funds from grants, sponsorship, sales of its calendar and receipts from attendees at events to cover all of its expenditure in 2010. During the period covered by this report, £29,736 was raised and expenditure on the charity's work totalled £10,355 – an operational surplus of £19,381. This increased the funds carried forward to £21,566, of which £10,000 has been designated for funding future developments as explained above. The remaining unrestricted reserves totalled £11,566 at the year end.

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 of Gulan 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).

The law applicable to charities in England & Wales 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 charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

As the total income received in 2010 by the charity was more than £25,000, the trustees (who are also the directors of the company for the purposes of company law) consider that an independent examination of the accounts for the year is required, but not an audit. The report of the independent examiner, William Bland FCA, is on page 7.

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 2010 was three (2009: 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 and signed on their behalf by:

Trustee: David Carrington

Date: 27/07/2011

Independent examiner's report to the trustees of Gulan

I report on the unaudited accounts of the company for the year ended 31 December 2010 which are set out on pages 8 to 12.

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 43(2) of the Charities Act 1993 (the 1993 Act), as amended by section 28 of the Charities Act 2006, and that an independent examination is needed.

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

- examine the accounts under section 43 of the 1993 Act, as amended
- follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act as amended; 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 accounts, and seeking from you as trustees explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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

Name: William Bland FCA

Address: 141 High Street, Old Amersham HP7 0DY

Date: 08/07/2011

Statement of Financial Activities for the year ended 31 December 2010

	Note	Restricted £	Unrestricted £	2010 Total £	2009* Total £
Incoming resources					
<i>From generated funds</i>					
Grants and Donations	2	7,125	20,705	27,830	8,455
Gift Aid received		-	0	0	1,682
Bank Interest		-	9	9	0
<i>From charitable activities</i>					
Events		-	1,249	1,249	3,839
Sales of Calendars		-	648	648	485
Total Incoming resources		<u>7,125</u>	<u>22,611</u>	<u>29,736</u>	<u>14,161</u>
Resources expended					
<i>Charitable Activities</i>					
Events	3	7,125	2,629	9,754	11,394
Calendar		-	565	565	790
<i>Governance Costs</i>		-	36	36	92
Total resources expended		<u>7,125</u>	<u>3,230</u>	<u>10,355</u>	<u>12,276</u>
Net incoming resources		<u>0</u>	<u>19,381</u>	<u>19,381</u>	<u>2,185</u>
Reconciliation of funds					
Total funds brought forward		<u>0</u>	<u>2,185</u>	<u>2,185</u>	<u>0</u>
Total funds carried forward		<u><u>0</u></u>	<u><u>21,566</u></u>	<u><u>21,566</u></u>	<u><u>2,185</u></u>

** throughout these accounts, 2009 covers the 18 month period from the incorporation of the company on 21 July 2008 until 31 December 2009*

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 2010

	Note	£	2010 £	2009* £
Current assets				
Debtors		0		0
Cash at bank and in hand		<u>21,566</u>		2,185
		21,566		2,185
Liabilities				
Creditors: amounts falling due within one year				
Loans		0		
Trade creditors		<u>0</u>		
		0		
Net current assets			<u>21,566</u>	2,185
Net assets	6		<u><u>21,566</u></u>	<u><u>2,185</u></u>
The funds of the charity				
	7			
Restricted funds			0	0
Unrestricted General Funds			11,566	2,185
Unrestricted Designated Funds			<u>10,000</u>	0
Total charity funds			<u><u>21,566</u></u>	<u><u>2,185</u></u>

** throughout these accounts, 2009 covers the 18 month period from the incorporation of the company on 21 July 2008 until 31 December 2009*

For the year ended 31 December 2010, 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: 27/07/2011

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	2010 Total	2009 Total
	£	£	£	£
Kurdistan Regional Government	2,000	-	2,000	1,000
Levenes Solicitors	3,000	-	3,000	-
NRD Derewe	2,000	-	2,000	-
Donations from individuals	125	20,705	20,830	7,455
Total	7,125	20,705	27,830	8,455

3. Total Resources Expended

	Events	Calendar	Governance	2010 Total	2009 Total
	£	£	£	£	£
Costs directly allocated to activities					
Event and Product Provision	9,035	500	-	9,535	8,403
Governance	-	-	20	20	15
Support costs allocated to activities					
Marketing and Fund-raising	264	24	6	294	400
Office and Organisation	191	17	4	212	2,504
Trustees' reimbursed Expenses (see Note 4)	264	24	6	294	954
Total resources expended	9,754	565	36	10,355	12,276

4. Trustees' reimbursed expenses

None of the trustees received any remuneration during the year. Trustees' reimbursed expenses represent the reimbursement of the costs of one trustee (2009: 1) attending a conference organised by the Kurdistan Regional Government in London in June 2010

5. Taxation

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

6. Analysis of net assets between funds

	Cash at bank £	Debtors £	Creditors £	Total funds £
Unrestricted Funds	21,566	0	0	21,566
Restricted Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net assets at 31/12/2010	<u>21,566</u>	<u>0</u>	<u>0</u>	<u>21,566</u>

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	3,000	3,000	0
NRD Derewe	0	2,000	2,000	0
Personal Donation	0	125	125	0
Total restricted funds	<u>0</u>	<u>7,125</u>	<u>7,125</u>	<u>0</u>
Unrestricted funds:				
General funds	2,185	12,611	3,230	11,566
Designated funds	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>
Total funds	<u>2,185</u>	<u>29,736</u>	<u>10,355</u>	<u>21,566</u>

Purpose of all restricted funds:

Towards costs of Runaki Festival in April 2010

Purpose of designated funds:

The charity received an exceptional donation in 2010. The trustees decided to designate the application of some (£10,000) of this donation to future year's running costs so as to strengthen the ability of the charity to plan ahead.