

GULAN

REPORT & FINANCIAL STATEMENTS 31 DECEMBER 2017

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 2017

Company Number 6651236 (Registered 21/07/2008)

Charity Number 1126372 (Registered 21/10/2008)

Registered Office 19 Chelsea Park Gardens, London SW3 6AF

Patron of Gulan Giovanni Garrisi

Trustees and members of the Board (who are also directors under company law) served during the year and up to the date of this report:

Carla Garnelas Rebwar Saeed

David Carrington Vian Rahman

Sarah Panizzo

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

Independent Examiner William Bland FCA, Yew Tree Lodge, Love Lane,
Bembridge, Isle of Wight PO35 5RY

Artistic Director Della Murad Creative Director Richard Wilding

REPORT OF THE TRUSTEES

The trustees of Gulan present their report and accounts for the year ended 31 December 2017.

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 – Accounting and Reporting by Charities (SORP 2015).

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. All the trustees are also directors of the company and 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 2016 or 2017.

In 2012 Giovanni Garrisi accepted the trustees' invitation to become the Patron of Gulan. Mr Garrisi has made five exceptional donations to the charity, including one towards the end of 2017. These have enabled the charity to expand and develop its work far more ambitiously than would otherwise have been possible.

From the inception of Gulan, the trustees have worked with Della Murad who has been the curator and Artistic Director of all the charity's events. In 2011, Richard Wilding began working with Gulan on website development. His role has grown and he is now Gulan's Creative Director.

The trustees are careful, in all that Gulan does, to ensure that they comply with the duty (Charities Act 2006) to observe and keep under review the public benefit guidance of the Charity Commission.

Review of 2017

In 2017 Gulan built on the success of the photographic exhibitions and illustrated talks given by Richard Wilding, Gulan's Creative Director, during 2016 at the University of Winchester, the University of Reading, and in the Kurdistan Region of Iraq in Erbil and Sulaymaniyah.

The talks and exhibitions under the title Return to Kurdistan have been inspirational. They have proved a powerful way of communicating information about the Kurdistan Region in Iraq and the Kurdish people through insightful talks and wonderful illustrations. Richard has successfully adapted his talk to show different aspects of Kurdish life and culture in his different presentations to fit the interests of his audience.

There were three Return to Kurdistan events in 2017:

Return to Kurdistan, The Courtauld Institute of Art, London

The first of these was the photographic exhibition held at the Courtauld Institute which ran from 23 February until 29 April 2017.

The exhibition showed contemporary work by Richard Wilding alongside historic photography of the noted British photographer Anthony Kersting who visited Iraq in

the 1940s and whose archive is held by the Courtauld Institute's Conway Library. There were photographs by both of places such as Erbil, Amadiya, and the Yezidi shrine of Lalish. Richard's work also included a wonderful view of part of the Rowanduz Gorge along which the Hamilton road was constructed between 1928 and 1932, and some others which showed the terrible personal cost and heritage lost resulting from the recent violent conflict in Iraq. One of Kersting's images showed Nebi Yunus, the tomb of the prophet Jonah, destroyed by Daesh in 2014.

The exhibition opened with an illustrated lecture by Richard. His talk ranged from the ancient history of the region, including the Erbil Citadel and the canals of King Sennacherib, to recent events including the refugee crisis in the region.

The Kenneth Clark Lecture Theatre which holds some 150 people was full despite disruption to transport caused on the evening by Storm Doris, bringing winds of up to 94 mph which affected travel plans. Professor Deborah Swallow, Märit Rausing Director of the Courtauld, Tom Bilson, Head of Digital Media at the Courtauld, and Gulan trustee Sarah Panizzo spoke by way of introduction.

At the receptions held afterwards Kak Karwan Jamal Tahir, the KRG High Representative to the United Kingdom, commented that even he had learned new things about his own country from the talk.

This event was a happy culmination of the work which Richard has done together with Tom Bilson in researching the Kersting Archive at the Conway library over many years. The Courtauld first gave permission for Gulan to show Kersting's work in 2012. Gulan is grateful for their continued support.

Return to Kurdistan, University of Exeter

The University of Exeter Institute of Arab and Islamic Studies hosted an exhibition from 22 May until 6 October 2017 at its Street Gallery.

Gulan would like to thank Zoe Humble for her help with the event. Zoe is a Research Assistant with a wider remit of administering and supporting the Centre for Kurdish Studies which is part of the Institute. Zoe approached Gulan to hold the exhibition to coincide with the conference *Kurdish Futures in and outside Iraq, Syria, Turkey, and Iran: Fresh Hopes or New Tragedies?* organised by the Centre for Kurdish Studies in June 2017.

The exhibition was seen by those attending the conference as well as members of the University and the public visiting the Street Gallery.

On 27 June Richard Wilding gave a talk to people attending the conference and members of the public. This event included a large number of photographic works including showing for the first time images of Father Najeeb Michael and the work he is doing in the Kurdistan Region in Iraq to preserve and catalogue the Dominican Collection of ancient manuscripts saved from the advance of Daesh in 2014, as well as his work with refugees and displaced people.

Return to Kurdistan, Houses of Parliament

Gulan was delighted and honoured to be able to show a version of its Return to Kurdistan exhibition in the Upper Waiting Hall in the Houses of Parliament from 23 until 26 October 2017. This was made possible thanks to the collaboration of the All-Party Parliamentary Group (APPG) on the Kurdistan Region in Iraq, and, in particular, the help of Gary Kent, Secretary to the APPG, and the sponsorship of Henry Smith MP.

Exhibitions in the Upper Waiting Hall are for the information of Members of both Houses of Parliament. The general public who happen to be visiting one of the House of Commons Committee Rooms during this time also have an opportunity to see the exhibition as they pass through. Gulan printed a leaflet to accompany the exhibition and, judging by the large number that were taken up, many people enjoyed the exhibition and were interested to take a leaflet.

During the week that the exhibition was on display Gulan arranged a number of private viewings hosted by one of the members of either House. We would like to thank Baroness Emma Nicholson of Winterbourne, Jack Lopresti MP and his assistant Adam Holloway, Robert Halfon MP and his assistant Matthew Dent, for their help in sponsoring these tours which enabled some people 50 - 60 to have a guided visit to the exhibition.

Middlesex University Kurdish Migration conference

The second Kurdish Migration conference was held on 15 and 16 June 2017 at Middlesex University, organised by Dr Janroj Keles and Dr Alessio D'Angelo. On the second day Richard Wilding gave an illustrated presentation entitled *The Vulnerable Heritage of Displaced Ethnic and Religious Minorities in Iraqi Kurdistan* which was well received. He focused on the heritage of displaced and persecuted ethnic and religious minorities in Northern Iraq and the Kurdistan Region in Iraq, in particular the Jewish, Christian and Yezidi communities.

Richard illustrated his lecture with images taken during his visits to the Kurdistan Region in Iraq with Gulan between 2013 and 2017.

Della Murad and Richard Wilding honoured with awards at the Houses of Parliament

Gulan's Creative Director Richard Wilding and Artistic Director Della Murad were presented with awards when The Centre for Kurdish Progress hosted its 2017 Newroz (Kurdish New Year) reception held at Portcullis House on 15 March 2017.

Richard was presented with an award for his 'Extraordinary Contribution to Kurdistan' by Gary Kent from the All-Party Parliamentary Group on the Kurdistan Region in Iraq. Della was presented with the award for 'Best Female Artist' in the 'Most Successful Kurds in Britain' awards, which recognise the contributions made by Kurds to the UK and to Kurdistan.

Visit to Kurdistan

In April 2017 Gulan Trustees Sarah Panizzo and David Carrington together with Richard Wilding and Della Murad visited the Kurdistan Region in Iraq. The visit enabled them to build and maintain contacts there, to visit Gulan Trustee Rebwar Saed at the University of Sulaymaniyah, and to enable Richard to photograph more areas of the country.

Gulan would like to thank Stafford Clarry who took us to visit Al Qosh and the shrine to the prophet Nahun, and well as providing the opportunity to see wild irises flowering in great profusion in the mountains; Safiq Harris who took us to Rowanduz and kindly hosted us at his home there; Perwez Zabihi who took us on to visit the famous Shanidar cave; and Father Najeeb Michael who showed us the work he is doing conserving ancient manuscripts. The visit laid grounds for future events in 2018 and Richard's photography during this visit provided new work to show at Exeter and at Parliament during 2017 and for the future.

Kurdistan Supplement in The Sunday Telegraph

Gulan's Artistic Director Della Murad and Creative Director Richard Wilding published articles in the Sunday Telegraph's supplement on Kurdistan on 24 September 2017, ahead of the historic referendum on 25 September when the Iraqi Kurds expressed their wish for independence. Della wrote about Kurdish costume, in particular how recent history has influenced Kurdish fashion. Richard wrote about the history, archaeology, ethnic and religious diversity of the Kurdistan Region in Iraq. His photographs were also used to illustrate the other pages of the supplement.

The Story of Sand has a new home

The powerful art work, The Story of Sand, by Kurdish artist Ali Raza was shown by Gulan at *Conflict and Hope: Art in Troubled Times*, at the Ismaili Centre in London as part of the Nour Festival in 2015. Since then it has been on show at the University of Winchester, in collaboration with the Winchester Centre of Religion, Reconciliation and Peace. From 13th December 2017 it had a new home at St Ethelburga's Centre for Reconciliation and Peace in Bishopsgate in London. We were particularly delighted as St Ethelburga's was where Gulan was launched in March 2009.

The Story of Sand remained on display there until 26 March 2018. St Ethelburga's said: *"This dramatic and compelling work speaks directly to the devastating violence of persecution and war"*

Plans for 2018

Saved from the ISIS Bonfire

Gulan's first event of 2018 took place on 3 February at St Botolph's church hall in Bishopsgate, when Father Najeeb Michael gave a talk, *Saved from the ISIS Bonfire*, about rescuing ancient manuscripts and people from the onslaught of Daesh.

Restoration of the shrine of Nahun

Gulan 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.

Financial Review

The charity's work in 2017 was funded by donations, most notably a further generous donation of £10,000 received from its Patron, Giovanni Garrisi. During the period covered by this report, Gulan also received a payment of Gift Aid from HMRC which related to donations received during 2016. During the year as a whole, a total of £13,946 was raised and expenditure on the charity's work was £15,657 – an operational deficit of £1,711. Total funds carried forward into 2017 were £12,409, enabling the trustees to maintain £10,000 as funds designated to support future developments.

Reserves Policy

The trustees have reviewed their reserves and the requirement that they should hold an appropriate level of unrestricted reserves. They are satisfied that Gulan has sufficient reserves available to meet all obligations and also to enable plans to be made with confidence for the further development of the charity's work over the next 2 – 3 years.

Statement of Trustees' Responsibilities

The trustees (who are also directors of Gulán 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:

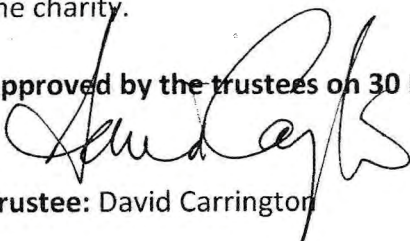
- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, 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 2017 by the charity was less than £25,000, the trustees decided that they should, in the interests of full transparency and accountability, commission an independent examination of the accounts for the year. The report of the independent examiner, William Bland FCA, is on page 9. 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 2017 was five (2016: 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 30 May 2018 and signed on their behalf by:



Trustee: David Carrington

Date: 30 May 2018

Independent examiner's report to the trustees of Gulan

I report on the unaudited accounts of the company for the year ended 31 December 2017 which are set out on pages 10 to 14. This report is made solely to the trustees as a body.

Respective responsibilities of the trustees and the independent examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) but decided to commission an independent examination.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5) of the 2011 Act; and to state whether any particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking from you as trustees explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

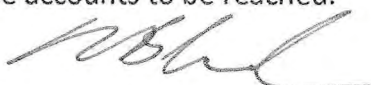
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by 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: Yew Tree Lodge, Love Lane, Bembridge, Isle of Wight PO35 5NH

Date: 30 May 2018



Statement of Financial Activities for the year ended 31 December 2017

	Note	Restricted £	Un- restricted £	2017 Total £	2016 Total £
Income from:					
<i>From generated funds</i>					
Grants and Donations	2	0	10,746	10,746	12,721
Gift Aid received		0	3,197	3,197	5,597
Bank Interest		0	3	3	3
<i>From charitable activities</i>					
Events		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Income		<u>0</u>	<u>13,946</u>	<u>13,946</u>	<u>18,321</u>
Expenditure on:					
<i>Charitable Activities</i>					
Events	3	0	9,721	9,721	7,174
Website		0	1,210	1,210	1,072
2017-9 R&D		<u>0</u>	<u>4,726</u>	<u>4,726</u>	<u>4,827</u>
Total expenditure		<u>0</u>	<u>15,657</u>	<u>15,657</u>	<u>13,073</u>
Net movement in funds		<u><u>0</u></u>	<u><u>(1,711)</u></u>	<u><u>(1,711)</u></u>	<u><u>5,248</u></u>
Reconciliation of funds:					
Total funds brought forward		<u>0</u>	<u>14,120</u>	<u>14,120</u>	<u>8,872</u>
Total funds carried forward		<u><u>0</u></u>	<u><u>12,409</u></u>	<u><u>12,409</u></u>	<u><u>14,120</u></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 2017

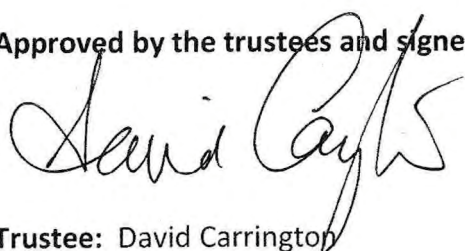
	Note	£	2017 £	2016 £
Current assets:				
Debtors		0		0
Cash at bank and in hand		12,409		14,120
		<u>12,409</u>		<u>14,120</u>
Liabilities:				
Creditors: amounts falling due within one year				
Loans		0		0
Trade creditors		0		0
		<u>0</u>		<u>0</u>
Net current assets			<u>12,409</u>	<u>14,120</u>
Total net assets	6		<u>12,409</u>	<u>14,120</u>
The funds of the charity:	7			
Restricted income funds			0	0
Unrestricted income funds:				
General funds			2,409	4,120
Designated funds			10,000	10,000
Total charity funds			<u>12,409</u>	<u>14,120</u>

For the year ended 31 December 2017, 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: 30 May 2018

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	2017 Total	2016 Total
	£	£	£	£
Grants	0	0	0	0
Donations from individuals	0	10,746	10,746	12,721
Total	0	10,746	10,746	12,721

3. Analysis of Expenditure

	Events	Website Develop- ment	2017-9 R&D	2017 Total	2016 Total
	£	£		£	£
Costs directly allocated to activities					
Charitable Activities	9,548	1,200	4,716	15,464	12,797
Support costs allocated to activities					
Marketing and					
Fund-raising	0	0	0	0	0
Office and Organisations	0	0	0	0	96
Trustees' reimbursed Expenses (see Note 4)	0	0	0	0	0
Governance	174	10	10	193	180
Total expenditure	9,721	1,210	4,726	15,657	13,073

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	2,409	0	0	2,409
Unrestricted Designated funds	10,000	0	0	10,000
Net assets at 31/12/2017	12,409	0	0	12,409

7. Movement in funds in 2017

	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	4,120	13,946	15,657	2,409
Designated funds	10,000	0	0	10,000
Total unrestricted funds	14,120	13,946	15,657	12,409
Total funds	14,120	13,946	15,657	12,409

Purpose of restricted funds received in 2017:

Unlike in previous years, no restricted funds were received in 2017.

Purpose of designated funds:

The trustees have designated some of the donations received from Mr Giovanni Garrisi (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 2017, no additional funds were designated, the year ending with £10,000 still retained in the designated reserves towards this purpose.