

GULAN

REPORT & FINANCIAL STATEMENTS 31 DECEMBER 2021

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 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 2021.

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 aspiration 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 Hampshire 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 2020 or 2021.

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 2021

Halabja In the Golden Days exhibition at Portsmouth Cathedral

Gulan's principal event of the year was its spectacular exhibition, *Halabja in the Golden Days*, celebrating the city of Halabja in Iraqi Kurdistan, its culture, its history, the beauty of its surroundings, and its reputation as the City of Poets, both before 1988, when the town was devastated by a chemical weapons attack by the regime of Saddam Hussein, and as it is recovering today.

In 2020 Gulan's plans for an exhibition about the city of Halabja had had to be postponed because of Covid 19. Instead Gulan took part in the Journeys International Online Festival 2020 producing a virtual magazine about Halabja to celebrate Halabja's rich history, culture and beauty.

In 2021 Journeys confirmed that it would be returning to holding an actual festival in various towns including Portsmouth and invited Gulan to take part. Gulan accepted and followed up on its earlier discussions with Portsmouth Cathedral to hold its exhibition in the cathedral. Gulan was delighted when the Cathedral confirmed its agreement to host the exhibition. The nave of the cathedral is a light, calm and tranquil space and was an ideal setting for Gulan's displays. The exhibition was held in Portsmouth Cathedral from 14 October to 3 November 2021 as part of Journeys Festival International 2021.

Halabja was famous for its gardens and the beauty of its landscapes, its poets, historical figures such as 'Lady' Adela Jaff, and the role of women in public life. Gulan worked with Portsmouth's Kurdish community on the exhibition to create a colourful celebration of Halabja, to reinforce a sense of positive cultural identity among the Kurdish diaspora in Portsmouth, and to increase awareness in the wider public.

Gulan's aim was to balance the identification of Halabja with its darker history. On 16th March 1988 it was the subject of an infamous chemical weapons attack by the Ba'ath Regime of Saddam Hussein, when thousands of the inhabitants of the city were killed. The attack was part of the genocidal Anfal campaign against the Kurdish people carried out in the 1980's.

The opening of the exhibition on 14 October at the Cathedral was attended by some 140 people, mainly from the Portsmouth Kurdish community. Many Kurdish women wore colourful Kurdish dress. The opening followed choral evensong which many of the guests attended. The Vice Dean of the Cathedral, the Reverend Kathryn Percival, lead prayers that evening which were very moving. These included:

".....we welcome members of the Kurdish community to this evening's launch of Halabja in the Golden Age, we give thanks for this opportunity to celebrate, both the beauty and culture which preceded the attack of 1988, and the colour and hope which has emerged in subsequent years, as we pray for all who seek to express truth through the arts.....we remember all those whose lives were lost or irrevocably changed by the Kurdish genocide of the Anfal campaign.....we rejoice in the fellowship which brings us together through different faiths and cultures, we ask that

we might be granted the grace to wait for one another, to listen well, and to delight in both our differences and our common humanity."

Gulan was proud to welcome the High Representative to the United Kingdom of the Kurdistan Regional Government, Mr Karwan Jamal Tahir who spoke at the opening. Kak Karwan said: "Bringing Halabja into this "Journeys Festival International" to acknowledge and celebrate the history, natural beauty, and culture of Halabja is of immense value and importance." Mr Revan Akrawi also spoke on behalf of the local Kurdish community.

The exhibition's principal commission was an art work by Kurdish artist Mariwan Jalal. It comprised 48 large brightly coloured prints, each showing a different aspect of Halabja's life and culture. The prints each measured 70cm x 100cm, and formed 8 long panels each of 6 paintings in 3 vertical, back-to-back pairs. The installation was suspended high in the space over the centre of the light and airy nave of the cathedral from six massive pillars. These wonderful images were seen by everyone entering the cathedral and were much admired.

In addition, Gulan mounted an exhibition of some 15 large (120sq cm) display panels detailing the culture and history of the town of Halabja, shown on the cathedral's display spaces in the area around the nave, the ambulatory. These presented the contents of the magazine, Halabja in the Golden Days, that Gulan had produced for the Journeys online festival in 2020.

In an area just inside the cathedral entrance, Gulan had a separate art exhibition. From a call inviting work by Kurdish artists on the theme of the exhibition, Gulan's curators made a selection of some 24 works. Framed works were shown on black display boards. The exhibition also included a video installation. This animation celebrated the work of Halabja's most famous poet, Abdulla Goran. It was a collaboration by two Kurdish artists who also made two calico dresses with painted decoration inspired by Goran's work. Gulan also displayed on mannequins four wonderful traditional women's costumes from the Halabja area with traditional jewellery, together with a display of three traditional brightly coloured hand-made Kurdish rugs.

Visitor numbers and feedback

The exhibition attracted some 1800 visitors in person with a large additional number accessing the event online.

Gulan received much appreciative feedback including:

I thank all the artists who participated in this exhibition. I wish them all the success in the future events to promote for Kurdish art and culture. Thank you again for organising this beautiful event. Ako

Beautiful, informative, thought provoking exhibition. I have learnt so much. Brilliant!
Tony

We were very moved by this wonderful exposition of the past glories, present problematic state and hopefully brighter future for Halabja. Roy, Inverness

We are very grateful to attend this activity for Halabja. A lot of memories came back to my mind and the poetry and artwork is fantastic. It was lovely for me and my family to attend this exhibition. Bakhtiar, London

A most interesting, informative, colourful exhibition, such a real pleasure to see it. Jean, Portsmouth

The power of people's narratives to transport us here back into another time and place can never be underestimated. Thank you for transporting us with the beauty of the colours and words of the inhabitants of Halabja. Jenny, Southsea

Gulan's thanks

During the period of the exhibition Gulan hosted an evening for the Kurdish community with music and dancing. It was an opportunity to thank those who had helped bring about the exhibition including Brian Fatcher, Judith Kerby and Kamaran Newroz.

Gulan would like to thank others who volunteered to help in particular Tavga Rasheed and Lalash Latif. Gulan is also very grateful to the transport company Shapost for their help in shipping artworks between London and Kurdistan and to all at Journeys and Portsmouth Cathedral who helped make the exhibition possible and contributed to its success.

The exhibition was able to go ahead thanks to generous funding from Arts Council England and from the Gamlen Charitable Trust.

Kurdish Colouring Book

Gulan continued to work on its plans for a children's colouring book featuring iconic images of the Kurdistan Region of Iraq. A draft version of the book has been prepared with photographs by Richard Wilding and outline drawings to be coloured produced for Gulan by Leila Araar and Claire Pringle. These are accompanied by text in English and In Kurdish explaining the significance of the images. Della Murad took a draft of the book with her when she visited Erbil in the autumn of 2021 for a meeting of the recently formed Kurdistan Diaspora Group, where it generated much interest. Gulan was asked to produce a costed proposal for an initial version of the book.

Plans for 2022

Halabja in the Golden Days in Dohuk

Gulan has been asked to produce a proposal to take an exhibition of the Halabja in the Golden Days to the University of Dohuk in the Kurdistan Region of Iraq in the autumn of 2022.

Colouring book

Following on the work done on this project in 2021, Gulan has updated the book with some new drawings and has produced a detailed proposal for the Kurdistan Diaspora Group.

Tulip Badge

Della Murad has produced a proposal for the production of further copies of the Tulip Badge, originally developed in 2013 by Della and Richard Wilding for the Kurdistan Regional Government Minister of Anfal and Martyrs, for use in the 2022 commemoration of the Halabja tragedy

Karvan festival

Gulan has been invited by Emma Dawson Varughese to take part in a programme of literary/arts activities with the working title of 'Karvan together we travel'. The idea behind Karvan is a caravanserai of multicultural encounters, travelling the world through cultural events. Emma wishes to include a taste of Kurdish culture. Subject to obtaining funding, this would involve a talk and workshop in Stoke-on-Trent during the weekend of 4/5 June.

Financial Review 2021

Gulan was able to organise the Halabja in the Golden Days exhibition in Portsmouth because of the generous support provided by Arts Council England (ACE) and the Gamlen Charitable Trust. Gulan was also grateful to ArtReach (Trust) Ltd for a contribution towards exhibition publicity leaflets. With help from the Portsmouth Cathedral shop, Gulan was also able to sell various Kurdish cultural items during the exhibition.

During the year as a whole, a total of £20,882 (2020: £6,685) was raised of which £18,098 was restricted in purpose (2020: £300); expenditure on the charity's work was £30,512 (2020: £13,059) of which £19,598 was restricted (2020: £300) – generating an operational deficit for the year of unrestricted funds of £8,130 (2020: £6,374) and of restricted funds of £1,500 (2020: £0).

Gulan drew down £6,901 from its unrestricted designated funds to support its work during 2020. Total funds carried forward into 2021 were £7,112. Gulan anticipates full recovery of the carried forward restricted fund deficit but the grant for it from ACE is conditional – should those conditions not be met, the trustees of Gulan will use further unrestricted designated funds in 2022 to cover the deficit.

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 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:

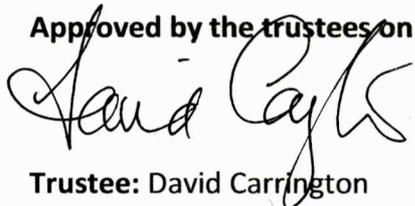
- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, 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 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 2021 was six (2020: 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 17 February 2022 and signed on their behalf by:



Trustee: David Carrington

Date: 17 February 2022

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 2021 which are set out on pages 10 to 14.

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').

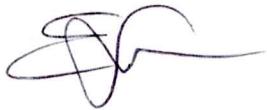
Having satisfied myself that the financial statements of the company are not required to be audited for 2021 under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's financial statements as carried out under section 145 of the 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: 1 March 2022

Statement of Financial Activities for the year ended 31 December 2021

	Note	Restricted £	Un- restricted £	2021 Total £	2020 Total £
Income from:					
<i>From generated funds</i>					
Grants and Donations	2	17,600	2,547	20,147	5,188
Sales		498	235	733	0
Gift Aid received		0	0	0	1,478
Bank Interest		0	2	2	19
<i>From charitable activities</i>					
Events		0	0	0	0
Total Income		<u>18,098</u>	<u>2,784</u>	<u>20,882</u>	<u>6,685</u>
Expenditure on:					
<i>Charitable Activities</i>					
Projects	3	19,598	8,978	28,576	10,760
Website		0	517	517	637
2021-23 R&D		0	1,419	1,419	1,662
Total expenditure		<u>19,598</u>	<u>10,914</u>	<u>30,512</u>	<u>13,059</u>
Net movement in funds		<u>(1,500)</u>	<u>(8,130)</u>	<u>(9,630)</u>	<u>(6,374)</u>
Reconciliation of funds:					
Total funds brought forward		<u>0</u>	<u>16,742</u>	<u>16,742</u>	<u>23,116</u>
Total funds carried forward		<u><u>(1,500)</u></u>	<u><u>8,612</u></u>	<u><u>7,112</u></u>	<u><u>16,742</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 2021

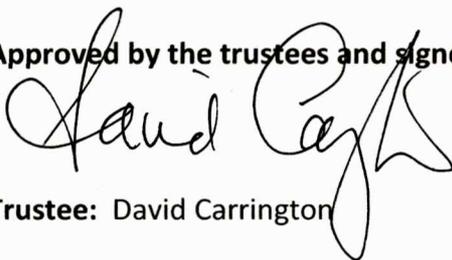
	Note	£	2021 £	2020 £
Current assets:				
Debtors		0		0
Cash at bank and in hand		<u>7,112</u>		<u>16,742</u>
		7,112		16,742
Liabilities:				
Creditors: amounts falling due within one year				
Loans		0		0
Trade creditors		<u>0</u>		<u>0</u>
		0		0
Net current assets			<u>7,112</u>	<u>16,742</u>
Total net assets	6	<u>7,112</u>	<u>7,112</u>	<u>16,742</u>
The funds of the charity:				
	7			
Restricted income funds			(1,500)	0
Unrestricted income funds:				
General funds			5,513	6,742
Designated funds			<u>3,099</u>	<u>10,000</u>
Total charity funds			<u>7,112</u>	<u>16,742</u>

For the year ended 31 December 2021, 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: 17 February 2022

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	2021 Total	2020 Total
	£	£	£	£
Arts Council England	13,500	0	13,500	0
ArtReach (Trust) Ltd	100	0	100	300
Gamlen Charitable Trust	4,000	0	4,000	4,000
Donations from individuals	0	2,547	2,547	888
Total	17,600	2,547	20,147	5,188

3. Analysis of Expenditure

	Projects	Website Develop -ment	2021-23 R&D	2021 Total	2020 Total
	£	£		£	£
Costs directly allocated to activities					
Charitable Activities	28,231	500	1,400	30,131	12,686
Support costs allocated to activities					
Marketing/Fund-raising	0	0	0	0	0
Office and Organisation	6	1	0	7	0
Trustees' reimbursed Expenses (see Note 4)	0	0	0	0	0
Governance	339	16	19	374	373
Total expenditure	28,576	517	1,419	30,512	13,059

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
	£	£	£	£
Restricted Funds	(1,500)	0	0	(1,500)
Unrestricted General funds	5,513	0	0	5,513
Unrestricted Designated funds	3,099	0	0	3,099
Net assets at 31/12/2021	7,112	0	0	7,112

7. Movement in funds in 2021

	At the start of the year £	Incoming resources £	Outgoing resources £	At the end of the year £
Restricted funds:				
Restricted donations	0	17,600	19,598	(1,998)
Sales		498	0	498
Total restricted funds	0	18,098	19,598	(1,500)
Unrestricted funds:				
General funds	6,742	2,784	4,013	5,513
Designated funds	10,000	0	6,901	3,099
Total unrestricted funds	16,742	2,784	10,914	8,612
Total funds	23,116	0	0	7,112

Purpose of restricted funds received in 2021:

Towards the cost of Gulan's Halabja: In the Golden Days exhibition being part of Journeys Festival International 2021.

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. In 2021, the trustees drew on a further £6,901 to support the costs of the Halabja in the Golden Days exhibition.