

GULAN

REPORT & FINANCIAL STATEMENTS 31 DECEMBER 2023

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 2023

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) who 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

Art Consultant Mariwan Jalal Poetry Consultant Dr Rebwar Fatah

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 2023.

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 organises events within the UK and the Kurdistan Region of Iraq 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 aspires 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 who are resident in London 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 in the UK. 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 2022 or 2023.

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 2023

Halabja in the Golden Days

Gulan's principal event during the year was the organisation of 'Halabja in the Golden Days,' an exhibition and events programme celebrating the history and culture of Halabja, hosted by the American University of Kurdistan in Duhok in the Kurdistan Region of Iraq in October.

The city of Halabja is known for the terrible chemical weapons attack that took place on 16 March 1988, an event that would forever cast a shadow over the city and its people. 'Halabja in the Golden Days' celebrates Halabja as it was before 1988, when it was renowned for its natural beauty, history and culture. The city produced many poets, the most famous being Abdullah Goran, the father of modern Kurdish poetry. One of Halabja's most important historical figures was Adela Jaff, who governed the town from 1909 until her death in 1924. It was rare for a woman to occupy such a position of power, and she was renowned for overseeing one of the most prosperous eras in Halabja's history.

Gulan and its associates conducted many interviews with people from Halabja to create a series of articles on the city's art, music and sports. Together with essays written by experts on Halabja's poetry and costumes, these articles were exhibited by Gulan in 2021 at Portsmouth Cathedral in the UK. Gulan was pleased to be given an opportunity by the American University of Kurdistan (AUK) in Duhok to bring the exhibition to Kurdistan for the first time in 2023. The University, founded in 2014, provided a very special setting for the exhibition in its spacious modern building in Duhok.

The planning and organisation of the event took a lot of time in the UK and in the Kurdistan Region. Della Murad, Gulan's Artistic Director, and Richard Wilding, Gulan's Creative Director, visited Duhok to see how the exhibition could be staged at AUK. Della worked tirelessly to raise sponsorship for the exhibition from the Halabja Group and from the Governor of Duhok Governorate. Richard produced videos and a leaflet about the exhibition and its artworks, together with press releases, posters and social media to promote the exhibition and related events. Mariwan Jalal, Gulan's Art Consultant, worked with the artists involved in the Portsmouth exhibition for the inclusion of their work and sent out a further call for artists to be involved. This resulted in the work of some 18 artists based in the UK and in Kurdistan being shown along with a display of four Kurdish costumes curated by Della. An artwork installation by Mariwan of colourful banners depicting the poets and historical figures of Halabja was displayed in the University's central staircase. The work of artists based in UK together with other exhibition materials were kindly shipped to Kurdistan by Shapost.

The exhibition opening reception on 17 October was attended by around 200 people and featured speeches by Majid Sayid Salih, Deputy Governor of Duhok, Dr Randall Rhodes, President of the University, Richard Wilding and Dr Jiyar Aghapouri, Director of the Center for Peace & Human Security (CPHS) within the AUK.

A series of related events was also organised, including an illustrated talk on 18 October by Richard Wilding about Shaikh Mahmoud and the Kurdish uprising in Sulaimani, which also relates to the history of Halabja. On 19 October a music event was held in the exhibition space, and, on 23 October, a closing event celebrating some of Halabja's most famous poets was held in the University's library. All events were very well attended, the poetry event even attracting too many attendees to fit in the allocated room.

Overall, the exhibition and events were seen by well over two thousand visitors with people coming not only from Duhok but from other parts of the Kurdistan Region. Gulan was delighted by the enthusiastic response received from both public attendees and the University's students and staff. Visitors were encouraged to leave written comments – these included “a unique event, flavoured with the souls of Kurds, all days were splashed with magic...all of us at AUK benefited a lot from the culture and beauty of the event...endless thanks to you for organising this unique time for enjoying our Kurdish spirit; this will show to the whole world how different we are.” Eman Maged Khaled, a Kurdish writer, commented: “Mountains, universe and clouds call everyone to write this story/Million similar views daily become history not just memory/We still breath our grandparents' dreams/Our hearts are as Kurdistan, in a million pieces.”

Dr Randall Rhodes, President of the University, personally asked whether the colourful banners by Mariwan Jalal could be left in the staircase, as they have added so much to the building's ambience, giving the University a “Kurdish heart”. Gulan was very pleased to agree to this request.

Dr Jiyar Aghapouri, Director of the Center for Peace & Human Security (CPHS) within the University, provided Gulan with much valued advice and assistance before and during the exhibition. In his reflections on ‘Halabja in the Golden Days’ he said “the events were in alignment with CPHS' vision on promoting human security and reinforcing nation-building through community outreach and awareness projects. I firmly believe that cultural and artistic activities possess an incredible power to transcend boundaries, foster understanding, and promote peace and human security in diverse societies. Art and culture are far more than mere luxuries; they serve as potent instruments for nation-building. They enable a nation to define its identity and values, nurturing a shared sense of purpose among its citizens. By showcasing the rich tapestry of Halabja before the genocide and massacre, we not only celebrated the beauty of Halabja's culture but also provided a platform for dialogue, empathy, and understanding between cities in the Kurdistan Region, particularly bridging divides and creating a sense of belonging between the Garmiyan and Badinan areas which is essential for building an inclusive, democratic, peaceful, and secure Kurdistan. I would like to seize this opportunity to express my gratitude to Gulan charity for paving the way for this wonderful collaboration.”

The Gulan trustees offer special thanks to Dr Aghapouri for all his support in preparing and mounting the exhibition, to Dr Rhodes and the many AUK staff,

students, and volunteers who helped make it possible, and to Duhok's Governor and the Halabja Group for generously funding the event.

Kurdistan Colouring Book

In the early part of the year Mariwan Jalal held further workshops in London featuring the Kurdistan Colouring Book. This had been produced in 2022 and features iconic images of the Kurdistan Region of Iraq using 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. The London workshops were well received and Gulan took several boxes of the Colouring Book to Kurdistan when organising 'Halabja in the Golden Days'. The American University of Kurdistan in Duhok then organised an event donating books together with coloured pencils to local schools. Gulan also donated copies of the book for children in a camp for internally displaced families and refugees.

Connecting through Colour

This photographic exhibition organised by Mariwan Jalal and Rebwar Fatah with sponsorship from Gulan went ahead in February 2023 at the W3 Gallery in London. It featured photography by some six Kurdish photographers. It was well attended and a considerable success.

Plans for 2024

Given the success of the Kurdistan Colouring Book in both Kurdistan and in the UK, Gulan is considering producing a second version again based on Kurdish culture and the work of Kurdish artists. The trustees are also considering whether to try to take 'Halabja in the Golden Days' to Kurdistan again, possibly to Erbil.

Financial Review 2023

During the year as a whole, a total of £22,069 (2022: £9,755) was raised of which £17,535 was restricted in purpose (2022: £5,900); expenditure on the charity's work was £25,024 (2022: £2,815) of which £22,354 was restricted in purpose (2022: £342) – generating an operational surplus for the year of unrestricted funds of £1,864 (2022: £3,157) and a deficit of restricted funds of £4,819 (2022: £342), an overall deficit for the year of £2,955.

The trustees decided to draw down the remainder of the charity's designated funds to support the cost of the exhibition 'Halabja in the Golden Days', which was mounted at the American University of Kurdistan in Duhok in October 2023. This exhibition was made possible due to the generous support of the Halabja Group and Duhok Governate. The trustees anticipate receiving a further grant of £1,500 early in 2024 from the Gamlen Charitable Trust which will cover the remaining deficit on the Duhok exhibition.

Total funds carried forward into 2024 were £6,972 (2022: £9,927).

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 2023 was six (2022: 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 2 February 2024 and signed on their behalf by:



Trustee: David Carrington

Date: 2 February 2024

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 2023 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 2022 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: 7 March 2024

Statement of Financial Activities for the year ended 31 December 2023

	Note	Restricted £	Un- restricted £	2023 Total £	2022 Total £
Income from:					
<i>From generated funds</i>					
Grants and Donations	2	17,535	3,500	21,035	8,615
Gift Aid received		0	875	875	1,125
Bank Interest		0	159	159	15
<i>From charitable activities</i>					
Events		0	0	0	0
Total Income		17,535	4,534	22,069	9,755
Expenditure on:					
<i>Charitable Activities</i>					
Projects		22,354	724	23,078	6,242
Website		0	573	573	202
2024-25 R&D		0	1373	1373	496
Total expenditure		22,354	2,670	25,024	6,940
Net movement in funds		(4,819)	1,864	(2,955)	2,815
Reconciliation of funds:					
Total funds brought forward		(1,842)	11,769	9,927	7,112
Total funds carried forward		(6,661)	13,633	6,972	9,927

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 2023

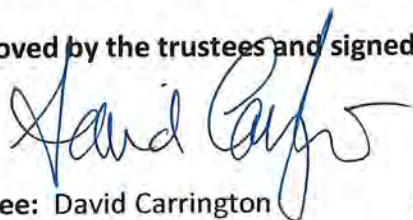
	Note	£	2023 £	2022 £
Current assets:				
Debtors		0		0
Cash at bank and in hand		<u>6,972</u>		<u>9,927</u>
		6,972		9,927
Liabilities:				
Creditors: amounts falling due within one year				
Loans		0		0
Trade creditors		<u>0</u>		<u>0</u>
		0		0
Net current assets			<u>6,972</u>	<u>9,927</u>
Total net assets	6	<u>0</u>	<u>6,972</u>	<u>9,927</u>
The funds of the charity:	7			
Restricted income funds			(1,500)	(1,842)
Unrestricted income funds:				
General funds			8,472	8,670
Designated funds			<u>0</u>	<u>3,099</u>
Total charity funds			<u>6,972</u>	<u>9,927</u>

For the year ended 31 December 2023, 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: 2 February 2024

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	2023 Total	2022 Total
	£	£	£	£
Arts Council England	0	0	0	1,500
Parago Ways Ltd	0	0	0	2,200
Seven Net	0	0	0	2,200
Halabja Group & Duhok Governate	17,535	0	17,535	0
Donations from individuals	0	3,500	3,500	2,715
Total	17,535	3,500	21,035	8,615

3. Analysis of Expenditure

	Projects £	Website Develop- ment £	2024-25 R&D	2023 Total £	2022 Total £
Costs directly allocated to activities					
Charitable Activities	22,654	550	1,350	24,554	6,501
Support costs allocated to activities					
Marketing/Fund-raising	0	0	0	0	0
Office and Organisation	7	0	0	7	0
Trustees' reimbursed Expenses (see Note 4)	0	0	0	0	0
Governance & Bank Fees	417	23	23	463	439
Total expenditure	23,078	573	1,373	25,024	6,940

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	8,472	0	0	8,472
Unrestricted Designated funds	0	0	0	0
Net assets at 31/12/2023	6,972	0	0	6,972

7. Movement in funds in 2023

	At the start of the year £	Incoming resources £	Outgoing resources £	At the end of the year £
Restricted funds:				
Restricted funds	(1,842)	22,696	22,354	(1,500)
Total restricted funds	(1,842)	22,696	22,354	(1,500)
...				
Unrestricted funds:				
General funds	8,670	4,534	4,732	8,472
Designated funds	3,099	0	3,099	0
Total unrestricted funds	11,769	4,534	7,831	8,472
Total funds	9,927	27,230	30,185	6,972

Purpose of restricted funds received in 2023:

The grants received from the Halabja Group and the Duhok Governate in the Kurdistan Region of Iraq in 2023 were towards the costs of Gulan's exhibition 'Halabja in the Golden Days', which was hosted by the American University of Kurdistan in Duhok in October 2023. The trustees anticipate a grant of £1,500 will be received early in 2024 which will cover the remaining deficit in restricted funds.

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 development of the Halabja project and, in 2021, the trustees drew on a further £6,901 to support the costs of the Halabja in the Golden Days exhibition in Portsmouth. In 2023, the trustees decided to use the remaining designated reserves (£3,099) to support the cost of the exhibition 'Halabja in the Golden Days', which was mounted in Duhok in October 2023.