

## **GULAN**

### **REPORT & FINANCIAL STATEMENTS 31 DECEMBER 2025**

Company Number: 6651236

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

Charity Number: 1126372

[www.gulan.org.uk](http://www.gulan.org.uk)

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **For the year ended 31 December 2024**

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 (resigned 13 February 2026)

Tan Jaff      Rebwar Saeed (resigned 13 February 2026)

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 2025.

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 2024 or 2025.

The trustees have agreed that in 2026 Rebwar Saeed and Vian Rahman will stand down as trustees of the charity (and directors of the company) but will continue to act informally as advisers to Gulan, especially with regard to future activities within the Kurdistan Region of Iraq where both are primarily based.

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 2025**

### **Second Kurdistan Colouring Book**

In 2024 Gulan produced its second Kurdistan Colouring Book for children. The first, produced in 2022, had featured photographs of iconic landmarks in the Kurdistan Region of Iraq. This second colouring book focused on the work of Kurdish artists shown by Gulan in its various exhibitions. The artists were from all parts of Kurdistan, including the Kurdish regions of Turkey, Iran, Syria as well as the Kurdistan Region of Iraq. During 2024, Mariwan Jalal, Gulan's Art Consultant, visited a number of Kurdish schools in the UK to hold workshops to introduce the colouring book to their classes. This programme continued in 2025. Copies of the colouring book were also used in Kurdish communities and schools in Germany, Denmark and Canada.

### **Third Kurdistan Colouring Book**

During 2025, Gulan produced another Kurdistan Colouring Book for children. This third edition of the Colouring Book focussed on historical stories, myths and legends from Kurdistan. It combined artworks depicting each story, combined with line drawings produced by Mariwan Jalal, and texts in Kurdish and English describing the story's key elements. The new Kurdistan Colouring Book has been made possible by a generous donation from an anonymous philanthropist and will be printed in early 2026.

### **Plans for 2026**

As well as publishing and distributing the third Kurdistan Colouring Book, Gulan will organise in London an exhibition of the artworks on which the book is based. The Gulan trustees also plan to support an exhibition organised by Afsana Press of artworks by Kurdish artists which deal with the Anfal Campaign and especially the experience of survivors. The exhibition will coincide with the launch in Kurdistan and in the UK of Afsana Press's new book about the Anfal, *The Resurrected*, by the author and genocide researcher Joost Hiltermann.

### **Financial Review 2025**

During the year as a whole, a total of £15,512 (2024: £5,621) was raised of which £15,000 was provided by an individual philanthropist. Total expenditure on the charity's work in 2025 was £4,147 (2024: £4,795) generating an operational surplus for the year of unrestricted funds of £11,365 (2024: £674).

Total funds carried forward into 2026 were £19,163 (2025: £7,798).

### **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:

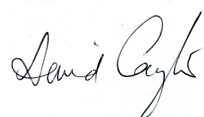
- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, 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 7. 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 2025 was six (2024: 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 26 February 2026 and signed on their behalf by:**



**Trustee:** David Carrington

**Date:** 26 February 2026

## **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 2025 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 2025 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:** 26 February 2026

## Statement of Financial Activities for the year ended 31 December 2025

|                                    | Note | Restricted<br>£ | Un-<br>restricted<br>£ | 2025<br>Total<br>£   | 2024<br>Total<br>£ |
|------------------------------------|------|-----------------|------------------------|----------------------|--------------------|
| <b>Income from:</b>                |      |                 |                        |                      |                    |
| <i>From generated funds</i>        |      |                 |                        |                      |                    |
| Grants and Donations               | 2    | 0               | 15,000                 | <b>15,000</b>        | 5,500              |
| Gift Aid received                  |      | 0               | 252                    | <b>252</b>           | 0                  |
| Bank Interest                      |      | 0               | 260                    | <b>260</b>           | 121                |
| <i>From charitable activities</i>  |      |                 |                        |                      |                    |
| Events                             |      | 0               | 0                      | <b>0</b>             | 0                  |
| <b>Total Income</b>                |      | <u>0</u>        | <u>15,512</u>          | <u><b>15,512</b></u> | <u>5,621</u>       |
| <b>Expenditure on:</b>             |      |                 |                        |                      |                    |
| <i>Charitable Activities</i>       |      |                 |                        |                      |                    |
| Projects                           | 3    | 0               | 2,226                  | <b>2,226</b>         | 3,591              |
| Website                            |      | 0               | 506                    | <b>506</b>           | 259                |
| 2026-27 R&D                        |      | 0               | 1,415                  | <b>1,415</b>         | 945                |
| <b>Total expenditure</b>           |      | <u>0</u>        | <u>4,147</u>           | <u><b>4,147</b></u>  | <u>4,795</u>       |
| <b>Net movement in funds</b>       |      | <u>0</u>        | <u>11,365</u>          | <u><b>11,365</b></u> | <u>826</u>         |
| <b>Reconciliation of funds:</b>    |      |                 |                        |                      |                    |
| Total funds brought forward        |      | 0               | 7,798                  | <b>7,798</b>         | 6,972              |
| <b>Total funds carried forward</b> |      | <u>0</u>        | <u>19,163</u>          | <u><b>19,163</b></u> | <u>7,798</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 2025

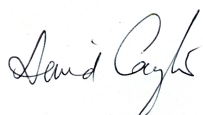
|                                                | Note | £               | 2025<br>£            | 2024<br>£           |
|------------------------------------------------|------|-----------------|----------------------|---------------------|
| <b>Current assets:</b>                         |      |                 |                      |                     |
| Debtors                                        |      | 0               |                      | 0                   |
| Cash at bank and in hand                       |      | <u>19,163</u>   |                      | <u>7,798</u>        |
|                                                |      | <b>19,163</b>   |                      | <b>7,798</b>        |
| <b>Liabilities:</b>                            |      |                 |                      |                     |
| Creditors: amounts falling due within one year |      |                 |                      |                     |
| Loans                                          |      | 0               |                      | 0                   |
| Trade creditors                                |      | <u>0</u>        |                      | <u>0</u>            |
|                                                |      | <b>0</b>        |                      | <b>0</b>            |
| <b>Net current assets</b>                      |      |                 | <u><b>19,163</b></u> | <u><b>7,798</b></u> |
| <b>Total net assets</b>                        | 6    | <u><b>0</b></u> | <u><b>19,163</b></u> | <u><b>7,798</b></u> |
| <b>The funds of the charity:</b>               | 7    |                 |                      |                     |
| Restricted income funds                        |      |                 | 0                    | 0                   |
| Unrestricted income funds:                     |      |                 |                      |                     |
| General funds                                  |      |                 | <b>19,163</b>        | <b>7,798</b>        |
| Designated funds                               |      |                 | <u><b>0</b></u>      | <u><b>0</b></u>     |
| <b>Total charity funds</b>                     |      |                 | <u><b>19,163</b></u> | <u><b>7,798</b></u> |

For the year ended 31 December 2025, 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:** 26 February 2026

## **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.

In the past, the trustees have designated some incoming general funds for use in future years and these have been recorded as such. None are so recorded at the end of 2025 (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. None were so recorded in 2025.

## 2. Grants and Donations

|                                        | Restricted | Unrestricted  | 2025<br>Total | 2024<br>Total |
|----------------------------------------|------------|---------------|---------------|---------------|
|                                        | £          | £             | £             | £             |
| Gamlan Charitable Trust                | 0          | 0             | 0             | 1,500         |
| Kurdistan Regional Government (London) | 0          | 0             | 0             | 3,000         |
| Donations from individuals             | 0          | 15,000        | 15,000        | 1,000         |
| <b>Total</b>                           | <b>0</b>   | <b>15,000</b> | <b>15,000</b> | <b>5,500</b>  |

## 3. Analysis of Expenditure

|                                               | Projects     | Website<br>Develop-<br>ment | 2026-27<br>R&D | 2025<br>Total | 2024<br>Total |
|-----------------------------------------------|--------------|-----------------------------|----------------|---------------|---------------|
|                                               | £            | £                           |                | £             | £             |
| <b>Costs directly allocated to activities</b> |              |                             |                |               |               |
| Charitable Activities                         | 1,947        | 420                         | 1,350          | 3,717         | 4,345         |
| <b>Support costs allocated to activities</b>  |              |                             |                |               |               |
| Marketing/Fund-raising                        | 0            | 0                           | 0              | 0             | 0             |
| Office and Organisation                       | 0            | 0                           | 0              | 0             | 0             |
| Trustees' reimbursed Expenses (see Note 4)    | 0            | 0                           | 0              | 0             | 0             |
| Governance & Bank Fees                        | 280          | 86                          | 64             | 430           | 450           |
| <b>Total expenditure</b>                      | <b>2,227</b> | <b>506</b>                  | <b>1,414</b>   | <b>4,147</b>  | <b>4,795</b>  |

## 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<br>bank | Debtors  | Creditors | Total<br>funds |
|---------------------------------|-----------------|----------|-----------|----------------|
|                                 | £               | £        | £         | £              |
| Restricted Funds                | 0               | 0        | 0         | 0              |
| Unrestricted General funds      | 19,163          | 0        | 0         | 19,163         |
| Unrestricted Designated funds   | 0               | 0        | 0         | 0              |
| <b>Net assets at 31/12/2025</b> | <b>19,163</b>   | <b>0</b> | <b>0</b>  | <b>19,163</b>  |

## 7. Movement in funds in 2025

|                                 | At the start<br>of the year | Incoming<br>resources | Outgoing<br>resources | At the end<br>of the year |
|---------------------------------|-----------------------------|-----------------------|-----------------------|---------------------------|
|                                 | £                           | £                     | £                     | £                         |
| <b>Restricted funds</b>         |                             |                       |                       |                           |
| Restricted funds                | 0                           | 0                     | 0                     | 0                         |
| <b>Total restricted funds</b>   | <b>0</b>                    | <b>0</b>              | <b>0</b>              | <b>0</b>                  |
| <b>Unrestricted funds</b>       |                             |                       |                       |                           |
| General funds                   | 7,798                       | 15,512                | 4,147                 | 19,163                    |
| Designated funds                | 0                           | 0                     | 0                     | 0                         |
| <b>Total unrestricted funds</b> | <b>7,798</b>                | <b>15,512</b>         | <b>4,147</b>          | <b>19,163</b>             |
| <b>Total funds</b>              | <b>7,798</b>                | <b>15,512</b>         | <b>4,147</b>          | <b>19,163</b>             |

### Purpose of restricted funds received in 2025:

No restricted funds were received in 2025. The grant received in January 2024 from the Gamlen Charitable Trust was towards the costs of Gulan's exhibition 'Halabja in the Golden Days', which was hosted by the American University of Kurdistan in Duhok in the Kurdistan Region of Iraq in October 2023. This grant covered the deficit in restricted funds on this project that remained at the end of 2023.

### Purpose of designated funds:

In past years, the trustees have designated some large individual donations received (2010, 2012, 2014, 2016, 2017 and 2019) 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 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. No funds were added to the charity's designated funds in 2024 or in 2025.