

GLOBAL RECORDINGS NETWORK UK

England & Wales · Charity number 266476

Details

Other names	LANGUAGE RECORDINGS (UK), LANGUAGE RECORDINGS INTERNATIONAL
Status	Registered
Legal form	Other
Registered	1973-12-06
Register	View on the Charity Commission register

Contact

Address	New Life Church Winchester 86 Stanmore Lane Winchester Hampshire SO22 4BT
Phone	01962 843714
Email	sanjaysanil@globalrecordings.net
Website	https://grnuk.org/

Activities

Objects: THE PROPAGATION AND DISSEMINATION IN ALL PARTS OF THE WORLD THE TRUTHS AND DOCTRINES OF THE CHRISTIAN FAITH INCLUDING THE FURTHERANCE AND ENCOURAGEMENT IN THE UNITED KINGDOM AND OVERSEAS OF CHRISTIAN TEACHING AND EDUCATION THE ADVANCEMENT OF THE PROTESTANT AND EVANGELICAL TENETS OF THE CHRISTIAN FAITH AND THE ENCOURAGEMENT OF MISSIONARY ENTERPRISE AND ACTIVITY TO THAT END.

Activities: We supply the Christian gospel message in over 6,000 languages, on solar-powered, durable audio players. Our main focus is to oral communities and those who don't read and have never heard the Christian message of God's love for them. We also provide colourful picture books and flipcharts to accompany the recordings.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£26,948	£49,192	-	-
2024-06-30	£51,855	£54,119	-	-
2023-06-30	£44,843	£56,245	-	-
2022-06-30	£31,406	£60,742	-	-
2021-06-30	£159,512	£70,221	-	-

Trustees

Name	Role	Appointed
JOHN FLEMING MCNIVEN	Chair	2024-11-04
ALLYSON TYRRELL		2020-09-10
DOUGLAS CRAIG		2020-09-10
RICHARD KEITH HARKNETT		2025-10-13
Rev John William Billett		2015-04-23
SARAH JANET LIVINGSTON HOGG		1993-09-27

GLOBAL RECORDINGS NETWORK UK

England & Wales - Charity number 266476

Accounts

Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)

ANNUAL REPORT AND STATEMENT OF ACCOUNTS

YEAR ENDING 30 JUNE 2024

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**Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)**

**TRUSTEES ANNUAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2024**

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 30 June 2024

Reference and administrative information

Charity name: Global Recordings Network UK

Scottish Charity Number: SC050331

England & Wales Charity Number: 266476

Principal & Registered office: India of Inchinnan, Greenock Road, Inchinnan, PA4 9LH

Website: www.globalrecordings.net/en/uk

Bankers: NatWest, 33 High Street, High Wycombe, HP11 2AG

Solicitors: Brodies LLP, 15 Atholl Crescent, Edinburgh, EH3 8HA

Independent Examiner: JPS Bookkeeping, 1 MacDowall Street, Paisley PA3 2NB

Trustees

The following served as charity trustees during the year and up to the date of this report:

Barry P Smith
John W Billett
Sarah J L Hogg
Douglas J Craig
Allyson McL Tyrrell

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing document Global Recordings Network UK was previously known as Gospel Recordings Fellowship, Language Recordings (UK) and Language Recordings International, and is established by its Trust Deed dated 15 October 1973, as amended on 28 September 1993, 21 May 1996, 15 July 2013 and 13 July 2020. The charity was registered on 6 December 1973 and is registered with the Charity Commission for England & Wales under Charity number 266476. The charity is also a Scottish Charity, number SC050331, having been registered in Scotland on 28 July 2020 and is therefore a cross-border charity.

Appointment of trustees

The charity's trustees are appointed or re-appointed by the existing trustees in accordance with the terms contained in the charity's Trust Deed. There is no fixed term for trusteeship.

Administrative Structure

The trustees are responsible for the overall direction of the charity and serve as trustees on a voluntary basis.

Objectives & Activities

The organisation is established for charitable purposes only and the charitable purposes are:

- The advancement of religion

The objects for which Global Recordings Network has been constituted are as follows:

The propagation and dissemination in all parts of the world the truths and doctrines of the Christian Faith, including the furtherance and encouragement in the United Kingdom and overseas of Christian teaching and education, the advancement of the protestant and evangelical tenets of the Christian faith and the encouragement of missionary enterprise and activity to that end.

Achievements & Performance

Global Recordings Network UK (GRNUK), previously known as Language Recordings UK, is an autonomous charity working with organisations with similar objectives based in over twenty countries worldwide, linked together by membership of the Global Recordings Network (GRN). The common objective is to provide the means by which oral learners can receive the teaching of the Christian Gospel through recordings in their own language and associated visual aids. GRN now has recorded over 6,700 languages and dialects, over 6,500 are available free of charge on the internet and a mobile phone app.

GRNUK is involved in:

- Making recordings in minority languages, giving priority to those spoken by small people groups.
- Raising the awareness of the Christian public to the needs of oral learners.
- Informing other mission agencies and those in training for Christian work of the availability of our materials.
- Distributing the materials we produce and those which are produced by associated organisations.
- Making our materials available free, in the UK and overseas, through the internet and mobile phones.
- Providing support, through materials, financial assistance and recordist training to associated GRN organisations in the developing world.

**Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)**

In the past GRN made it a policy not to make direct appeals for money; although our prayer materials have always included information for those who wished to donate. We still prefer not to make routine or frequent appeals for funds in the materials we send out to encourage our supporters to pray for the work. However, in recent years we have been informing our supporters and Charitable Trusts of some of our needs, especially for special projects. It is gifts from individuals and Trusts that enable us to give rather than sell most of the materials we distribute. (We encourage larger missions and organisations to pay for our materials, or download them for free through the internet, but, if we can, we give materials to individuals and organisations with fewer resources.)

The Trustees and the Board of management give thanks to God for the provision of needs through individuals and Trusts during the year. We also thank Him for the Staff and Volunteers, who have continued to work with dedication and enthusiasm.

The GRN office is currently based in Scotland and is registered with OSCR as well as the Charity Commission in England. The current Board and Trustees consist of three who are local to the office and three who remain in England. This is not a problem as currently the Board and Trustees both meet online except for one meeting a year. We have recruited some younger people to the board and hope to continue this as some long-standing members approach retirement.

The Centre Leader, Mr Kenneth McKee, and his wife Joan continue to run the office and send our materials out to contacts in Africa, Asia and the UK. Mr Sanjay Sunil has continued to actively promote the work in the south of England, while also working as a pastor. Some Board members continue to work as volunteers. Mr Sam Bouix, who is the European Region Director for GRN, is affiliated with GRN UK but accountable to the European centre leaders as a group and works closely with the International Director. He is responsible for promoting the work across Europe, and for supporting the four Centres (including the UK) and two bases. He is also now a member of the International Leadership Team who, with the International Director, make decisions for the Network as a whole; they are based in five different continents but try to meet in person bi-annually.

Donations to the general fund and gifts from charitable trusts have continued to provide for the needs of the work. We still have reserves from legacies received but are conscious that they are shrinking so we are considering ways of reducing our overheads. We have continued to support other GRN Centres in the developing world during the year by tithing our income to aid the work in the developing world.

We continue to supply MP3 players, to other Missions, to Churches and to individuals, some at cost price but many provided free. However, direct downloading from the internet is now the way most users access our materials, free of charge. The GRN website attracts large numbers of visitors who download materials directly. With over seven billion mobile phones currently being used across the world our mobile phone app, 5Fish, is becoming the way the majority of our recordings are distributed. It is also a method by which the Gospel message can reach those who are interested in learning about Jesus, or who want to strengthen their faith through simple Bible teaching, in sensitive countries where access to Christian materials is not encouraged. The number of hours of material downloaded continues to increase. Some materials produced by Ministry Partners are also available on 5Fish, including Bible or part Bible translations.

The need to raise the profile of the Mission with the Christian public and increase our support base continues to be important. Like most missions we find many of our individual supporters are ageing and we need to capture the interest of younger Christians. As life has returned to normal Mr McKee, Mr Sunil and Mr Bouix are taking any opportunities that they can find to promote the work. God has continued to provide for the needs of the Mission and we believe this will continue as long as we focus on the task he has entrusted to us.

Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)

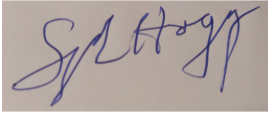
Financial Review

The financial statements for the year are attached, showing an overall loss for the year £5,434 with previous surplus/(loss) (2023: (£11,402)). The total funds of the charity as at the year-end are £86,178 (2023: £88,442).

Reserves policy

The trustees' policy is to maintain unrestricted funds (i.e. funds not committed or invested in fixed assets) at a level that equates to a minimum of £7,000. The charity's unrestricted reserves as at the year-end amounted to £86,003 which was above the required level and was acceptable to the trustees.

This report was approved by the trustees on 2024... and signed on their behalf by:



Sarah J L Hogg

Trustee

**Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)**

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 30 JUNE 2024

I report to the charity trustees on my examination of the accounts of Global Recordings Network UK (266476 / SC050331) for the year ending 30 June 2024.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act"), the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations") and the Charities Act 2011 ("the 2011 Act"). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all applicable 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 matters have come to my attention giving me cause to believe that in any material respect:

1. Accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
2. The accounts do not accord with those records; and
3. The accounts do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 accounts to be reached.



Leigh Scott
Northgate Accounting Services Ltd
1 MacDowall Street
Paisley
PA3 2NB

24th October 2024

Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)

RECEIPTS & PAYMENTS ACCOUNT
YEAR ENDED 30 JUNE 2024

		Unrestricted	Restricted	2024 Total	2023 Total
		£	£	£	£
RECEIPTS	Note				
Donations	5	44,211	6,415	50,626	44,216
Grants	6	0		0	0
Legacies				0	0
Fundraising				0	0
Charitable activities				0	0
Investment income	7	1,229	0	1,229	627
Total Receipts		45,440	6,415	51,855	44,843
PAYMENTS					
Charitable Activities	8	42,626	6,740	49,366	45,304
Grants & Donations	9	4,753	0	4,753	10,941
Governance Costs				0	0
Fundraising Activities					
Purchase of Fixed Assets				0	0
Total Payments		47,379	6,740	54,119	56,245
Surplus / (deficit)		(1,939)	(325)	(2,264)	(11,402)
Surplus / (deficit)		(1,939)	(325)	(2,264)	(11,402)
Charitable Activities Account Expenses					
Employee salaries - accrual		1,570		1,570	0
Depreciation		1,150		1,150	0
Independent Examiner's Fee		450		450	0
Total Charitable Activities Account Expenses		3,170	0	3,170	0
Total Surplus/ (deficit) for the year		(5,109)	(325)	(5,434)	(11,402)

Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)

STATEMENT OF BALANCES
AS AT 30 JUNE 2024

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Bank and Cash in Hand				
Opening balances	88,442	0	88,442	99,844
Surplus/(deficit) after transfers	(1,939)	(325)	(2,264)	(11,402)
Closing balances	86,503	(325)	86,178	88,442
Other Assets				
Office Equipment	1,100		1,100	1,100
Office Equip – Accum. Dep’n	(275)		(275)	0
Recording & editing equipment	3,500		3,500	3,500
R&E equipment – Accum. Dep’n	(875)		(875)	0
Stock of Resources	500		500	500
Total other Assets	3,950	0	3,950	5,100
Liabilities				
Independent Examiner's Fee	450		450	450
Accruals	1,570		1,570	0
Total Liabilities	2,020	0	2,020	450

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2024

1. Basis of accounting

These accounts have been prepared on a Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 and comply with the charity's governing document.

2. Transactions with trustees or connected persons

No charity trustee or person connected with a charity trustee received remuneration during the year. Trustees were paid for expenses incurred regarding Board Meeting (Douglas Craig £67, Allyson Tyrrell £126). No material transaction took place between the charity and a trustee, or any person connected with them.

3. Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities. The charity is also not registered for VAT, and all expenditure includes any VAT charged.

4. Public benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees Annual Report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

5. Donations received

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Gift Aid Tax Rebate	3,743	0	3,743	2,056
GRN UK Staff		0	0	1,587
Kosovo Victory Church	0	2,438	2,438	2,510
Kosovo Ladies Holiday 2018/2019			0	30
King USA	0	650	650	600
Projects	0	3,328	3,328	1,500
Other general donations	40,469		40,469	35,933
Total Donations received	44,212	6,415	50,627	44,216

Grants received

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Total Grant Income	0	0	0	0

Investment income

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£

**Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)**

Bank interest	1,229	0	1,229	627
Total investment income	1,229	0	1,229	627

6. Charitable Activities Payments

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Office - Rent	5,768		5,768	4,522
Office - Telephone	207		207	264
Office - Computer / Internet	499		499	361
Office - Stationery / Postage	1,371		1,371	(256)
Office - Printing	26		26	0
Office - General	1,451		1,451	2,873
Total Office Costs	9,323	0	9,323	7,765
Staff Costs - Home Rent		0	0	0
Staff Costs - Council Tax			0	0
Staff Costs - Utilities			0	0
Staff Costs - Car / Mileage			0	0
Staff Costs – Conferences / Trips	6,977		6,977	0
Staff Costs - General	0	0	0	540
Staff Costs - Salary	24,887		24,887	24,836
Staff Costs - Director's Pension			0	0
Total Staff Costs	31,864	0	31,864	25,376
Mission Trips - Recording trips	0		0	554
Mission Trips - Conferences	0		0	306
Mission Trips - Travel	0		0	400
Total Mission Trips	0	0	0	1,260
Relocation Costs			0	0
Education - Fees			0	0
Kosovo Victory Church		2,878	2,878	7,484
King USA		1,365	1,365	497
Other charitable activities	1,439	2,497	3,936	2,921
Total Other charitable activities	1,439	6,740	8,179	10,902
Total charitable activities	42,626	6,740	49,366	45,304

7. Grants & Donations made

Gifts to external organisations and individuals are considered by the trustees on the basis of need and are only made to those organisations and activities which are compatible with the charitable objectives of the charity. No gifts were made to political parties. The undernoted gifts were made to organisations and individuals throughout the year:

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Tithe Spending - GRN	1,685		1,685	3,810
Tithe Spending - Others			0	0
Other grants & donations	3,068		3,068	7,131

**Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)**

Total Grants & Donations	4,753	0	4,753	10,941
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8. Charitable Activities Account Expense

Charitable activities account expenses are costs to allow for expenses incurred in an accounting period but not yet paid ensuring a true and accurate surplus /or deficit in that period. It is prudent to allow for depreciation to spread the tangible cost of equipment over it's useful life.

	Unrestricted	Restricted	2024 Total	2023 Total
Charitable Activities Account Expenses				
Employee salaries - accrual	1,570		1,570	0
Depreciation	1,150		1,150	0
Independent Examiner's Fee	450		450	0
Total Charitable Activities Account Expenses	3,170	0	3,170	0

9. Restricted funds

Restricted funds may only be used for specific purposes. The charity holds restricted funds for the purposes of specific projects and locations.

The Restricted Fund contains income and expenditure related to specific projects, including the Kosova Victory Church, Kosova Ladies Holiday, Kosova Youth Camp and other specific projects.

Previously restricted funds were deemed to be the funds in the Reserve Bank Account. However the restricted funds balance should represent funds for the purposes of specific projects and locations, and the restricted funds may only be used for these specific purposes.

Therefore the balance as at 30 June 2023 has been restated to zero in this year's accounts in order to create a correct reflection of the funds held going forwards.

	30 Jun 23	Incoming	Outgoing	Transfers	30 Jun 24
	£	£	£	£	£
Restricted Funds	0	6,415	6,740		(325)
Total Restricted Funds	0	6,415	6,740		(325)

**Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)**

10. Unrestricted funds

As per Note 9 the unrestricted funds balance as at 30 June 2023 has been restated in this year's accounts.

Unrestricted funds comprise income received for the objects of the charity without further specified purpose and are available as general funds. The charity operates two unrestricted funds: The Tithe Fund has been designated by the trustees for gifts to other organisations / ministries whose charitable objectives are consistent with those of Global Recordings Network UK. Typically, 10% of all income is transferred annually to the Tithe fund. The General Fund encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted or designated.

	30 Jun 23	Incoming	Outgoing	Transfers	30 Jun 24
	£	£	£	£	£
Tithe Fund (Designated)					
General Funds	88,442	45,440	47,379	0	86,503
Total Unrestricted Funds	88,442	45,440	47,379	0	86,503

Signature Certificate

Reference number: GTNRY-6CZ7M-QUNRX-KQMOV

Signer

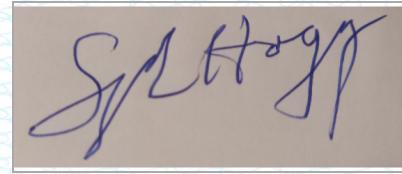
Sally Hogg

Email: sally.hogg@blueyonder.co.uk
Shared via link

Sent: 24 Oct 2024 13:34:19 UTC
Viewed: 24 Oct 2024 16:54:36 UTC
Signed: 24 Oct 2024 17:27:49 UTC

Timestamp

Signature



IP address: 82.43.252.86

Location: Bristol, United Kingdom

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GLOBAL RECORDINGS NETWORK UK

England & Wales - Charity number 266476

Accounts

Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)

ANNUAL REPORT AND STATEMENT OF ACCOUNTS

YEAR ENDING 30 JUNE 2023

CHARITY NUMBER: 266476 (England & Wales) SC050331 (Scotland)

Global Recordings Network UK

266476 (England & Wales) & SC050331 (Scotland)

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266476 (England & Wales) & SC050331 (Scotland)

TRUSTEES ANNUAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2023

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Reference and administrative information

Charity name: Global Recordings Network UK
Scottish Charity Number: SC050331
E&W Charity Number: 266476
Principal & Registered office: St James Business Centre, Linwood Road, Paisley, PA3 3AT
Website: www.globalrecordings.net/en/uk
Bankers: NatWest, 33 High Street, High Wycombe, HP11 2AG
Solicitors: Brodies LLP, 15 Atholl Crescent, Edinburgh, EH3 8HA
Independent Examiner: JPS Bookkeeping, 1 MacDowall Street, Paisley PA3 2NB

Trustees

The following served as charity trustees during the year and up to the date of this report:

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John W Billett

Sarah J Hogg

Douglas Craig

Allyson Tyrrell

Richard Ashton

STRUCTURE, GOVERNANCE & MANAGEMENT

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Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)

- Providing support, through materials, financial assistance and recordist training to associated GRN organisations in the developing world.

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Mr McKee has been continuing to seek out recording opportunities in this country this year. The International director is encouraging the development of online training courses for recordists but some in-person training will continue so Mr McKee may do more travel in future but he has not been needed this year.

Donations to the general fund and gifts from charitable trusts have continued to provide for the needs of the work. The two legacies received two years ago have left us in a favourable financial position. We have continued to support other GRN Centres in the developing world during the year and, have provided more financial assistance than normal, due to the difficulties faced by GRN staff due to recent economic problems; which left many in hardship struggling to feed their families and to do the work.

We have continued to supply MP3 players, CDs and DVDs to other Missions, to Churches and to individuals, some at cost price but many provided free. However, direct downloading from the internet is now the way most users access our materials free of charge. The GRN website attracts large numbers of visitors who download materials directly. With over seven billion mobile phones currently being used across the world our mobile phone app, 5Fish, is becoming the way the majority of our recordings are distributed. It is also a method by which the Gospel message can reach those who are interested in learning about Jesus or, want to strengthen their faith through simple Bible teaching, in sensitive countries where access to Christian materials is not encouraged. The number of material downloads continues to increase.

Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)

The need to raise the profile of the Mission with the Christian public and increase our support base continues to be important. Like most missions we find many of our individual supporters are ageing and we need to capture the interest of younger Christians. As life has returned to normal Mr McKee, Mr Bouix and Mr Sunil are taking any opportunities that they can find to promote the work. God has continued to provide for the needs of the Mission and we believe this will continue as long as we focus on the task he has entrusted to us.

15/05/22

Mr McKee

Financial Review

The financial statements for the year are attached, showing an overall loss for the year of £11,402 with previous surplus/(loss) (2022: (£29,336), 2021: £89,291, 2020: £9,028, 2019: £7,355). The total funds of the charity as at the year-end are £88,442 (2022: £99,845, 2021: £129,180, 2020: £39,889, 2019: £30,861).

Reserves policy

The trustees' policy is to maintain unrestricted funds (ie. funds not committed or invested in fixed assets) at a level that equates to a minimum of £7,000. The charity's unrestricted reserves as at the year-end amounted to (2023: £5,402, 2022: £2,431, 2021: £118,381, 2020: £37,357, 2019: £21,858) which was above the required level and was acceptable to the trustees.

This report was approved by the trustees on DATE and signed on their behalf by:



Sarah J Hogg

Trustee

12/02/24

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 30 JUNE 2023

I report to the charity trustees on my examination of the accounts of Global Recordings Network UK (266476 / SC050331) for the year ending 30 June 2023.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act"), the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations") and the Charities Act 2011 ('the 2011 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all applicable 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 matters have come to my attention giving me cause to believe that in any material respect:

1. Accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
2. The accounts do not accord with those records; and
3. The accounts do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 accounts to be reached.



Jacqueline Pollock
JPS Bookkeeping
Suite 1.1
1 MacDowall Street
Paisley
PA3 2NB

6th October 2023

RECEIPTS & PAYMENTS ACCOUNT

Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)

YEAR ENDED 30 JUNE 2023

		Unrestricted	Restricted	2023 Total	2022 Total
		£	£	£	£
RECEIPTS	Note				
Donations	5	37,989	6,227	44,216	31,374
Grants	6	0		0	0
Legacies				0	0
Fundraising				0	0
Charitable activities				0	0
Investment income	7	0	627	627	32
Total Receipts		37,989	6,854	44,843	31,406
PAYMENTS					
Charitable Activities	8	36,181	9,123	45,304	52,887
Grants & Donations	9	10,941	0	10,941	7,855
Governance Costs				0	0
Fundraising Activities					
Purchase of Fixed Assets				0	0
Total Payments		47,122	9,123	56,245	60,742
Surplus / (deficit) before transfers		(9,133)	(2,269)	(11,402)	(29,336)
Transfer of Expenses between General & Reserves Account		(2,896)	2,896		
Transfer of Funds between General & Reserves Account		15,000	(15,000)	0	0
Surplus / (deficit) after transfers		2,971	(14,373)	(11,402)	(29,336)

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 30 JUNE 2023

I report to the charity trustees on my examination of the accounts of Global Recordings Network UK (266476 / SC050331) for the year ending 30 June 2023.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act"), the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations") and the Charities Act 2011 ('the 2011 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all applicable 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 matters have come to my attention giving me cause to believe that in any material respect:

1. Accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
2. The accounts do not accord with those records; and
3. The accounts do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 accounts to be reached.



Jacqueline Pollock
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Paisley
PA3 2NB

6th October 2023

RECEIPTS & PAYMENTS ACCOUNT

Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)

STATEMENT OF BALANCES
AS AT 30 JUNE 2023

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Bank and Cash in Hand				
Opening balances	2,431	97,413	99,844	129,180
Surplus/(deficit) for the year	2,971	(14,373)	(11,402)	(29,336)
Closing balances	5,402	83,040	88,442	99,844

Other Assets

Gift Aid Tax Rebate	0		0	0
Office Equipment	1,100		1,100	1,100
Recording & editing equipment	3,500		3,500	3,500
Stock of resources	500		500	500
Total other Assets	5,100	0	5,100	5,100

Liabilities

Independent Examiner's Fee	450		450	450
Total Liabilities	450	0	450	450

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2023**

1. Basis of accounting

These accounts have been prepared on a Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 and comply with the charity's governing document.

2. Transactions with trustees or connected persons

No charity trustee or person connected with a charity trustee received remuneration during the year. No charity trustee received expenses during the year. No material transaction took place between the charity and a trustee or any person connected with them.

3. Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities. The charity is also not registered for VAT, and all expenditure includes any VAT charged.

4. Public benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees Annual Report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

5. Donations received

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Gift Aid Tax Rebate	2,056	0	2,056	1,546
GRN UK Staff	0	1,587	1,587	4,444
Kosovo Victory Church	0	2,510	2,510	1,443
Kosovo Ladies Holiday 2018/2019	0	30	30	0
King USA	0	600	600	600
Projects	0	1,500	1,500	1,500
Other general donations	35,933		35,933	21,841
Total Donations received	37,989	6,227	44,216	31,374

6. Grants Received

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Ardbarron Trust Limited	0		0	0
TBF & KL Thomson Trust			0	0
Berakah Charity Trust Fund			0	0
Total Grant Income	0	0	0	0

Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)

7. Investment Income

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Bank interest		627	627	32
Total investment income	0	627	627	32

8. Charitable Activities Payments

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Office - Rent	4,523		4,523	4,471
Office - Telephone	264		264	265
Office - Computer / Internet	361		361	824
Office - Stationery / Postage	94	(350)	(256)	(285)
Office - Printing	0		0	42
Office - General	1,381	1,492	2,873	1,617
Total Office Costs	6,623	1,142	7,765	6,934
Staff Costs - Home Rent		0	0	1,900
Staff Costs - Council Tax	0		0	458
Staff Costs - Utilities	0		0	118
Staff Costs - Car / Mileage	0		0	572
Staff Costs - General	540	0	540	424
Staff Costs - Salary	24,837		24,837	19,872
Staff Costs - Director's Pension	0		0	231
Total Staff Costs	25,377	0	25,377	23,575
Mission Trips - Recording trips	554		554	278
Mission Trips - Conferences	306		306	5,409
Mission Trips - Travel	400		400	794
Total Mission Trips	1,260	0	1,260	6,481
Relocation Costs			0	0
Education - Fees	0		0	3,024
Kosovo Victory Church		7,484	7,484	5,031
King USA		497	497	0
Other charitable activities	2,921		2,921	7,842
Total Other charitable activities	2,921	7,981	10,902	15,897
Total charitable activities	36,181	9,123	45,304	52,887

9. Grants & Donations made

Gifts to external organisations and individuals are considered by the trustees on the basis of need and are only made to those organisations and activities which are compatible with the charitable objectives of the charity. No gifts were made to political parties. The undernoted gifts were made to organisations and individuals throughout the year:

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Tithe Spending - GRN	3,810		3,810	6,202
Tithe Spending - Others	0		0	422
Other grants & donations	7,131		7,131	1,231
Total Grants & Donations	10,941	0	10,941	7,855

10. Restricted funds

Restricted funds may only be used for specific purposes. The charity holds restricted funds for the purposes of specific projects and locations.

	30 Jun 22	Incoming	Outgoing	Transfers	30 Jun 23
	£	£	£	£	£
Restricted Funds	97,413	627	0	(15,000)	83,040
Total Restricted Funds	97,413	627	0	(15,000)	83,040

The Restricted Fund contains income and expenditure related to specific projects, including the Kosova Victory Church, Kosova Ladies Holiday, Kosova Youth Camp and other specific projects.

11. Unrestricted funds

Unrestricted funds comprise of income received for the objects of the charity without further specified purpose and are available as general funds. The charity operates two unrestricted funds:

The Tithe Fund has been designated by the trustees for gifts to other organisations / ministries whose charitable objectives are consistent with those of Global Recordings Network UK. Typically, 10% of all income is transferred annually to the Tithe fund.

The General Fund encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted or designated.

	30 Jun 22	Incoming	Outgoing	Transfers	30 Jun 23
	£	£	£	£	£
General Funds	2,431	44,566	(56,595)	15,000	5,402
Total Unrestricted Funds	2,431	44,566	(56,595)	15,000	5,402

GLOBAL RECORDINGS NETWORK UK

England & Wales - Charity number 266476

Accounts

**Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)**

ANNUAL REPORT AND STATEMENT OF ACCOUNTS

YEAR ENDING 30 JUNE 2022

CHARITY NUMBER: 266476 (England & Wales) SC050331 (Scotland)

**Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)**

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Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)

TRUSTEES ANNUAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2022

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 30 June 2021. In some categories of income and expenditure, the accounts produced in previous years did not contain the same level of analysis of income and expenditure categories as has been presented in this report for the year ending 30 June 2020 AND 2021. The reader should bear this in mind when referring to the comparative figures for the year ending 30 June 2019 presented in this report.

Reference and administrative information

Charity name:	Global Recordings Network UK
Scottish Charity Number:	SC050331
E&W Charity Number:	266476
Principal & Registered office:	St James Business Centre, Linwood Road, Paisley, PA3 3AT
Website:	www.globalrecordings.net/en/uk
Bankers:	NatWest, 33 High Street, High Wycombe, HP11 2AG
Solicitors:	Brodies LLP, 15 Atholl Crescent, Edinburgh, EH3 8HA
Independent Examiner:	JPS Bookkeeping, 1 MacDowall Street, Paisley PA3 2NB

Trustees

The following served as charity trustees during the year and up to the date of this report:

Barry P Smith

John W Billett

Richard Ashton

Sarah J Hogg

Steven DF Taylor

Douglas Craig

Allyson Tyrrell

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing document Global Recordings Network UK was previously known as Gospel Recordings Fellowship, Language Recordings (UK) and Language Recordings International, and is established by its Trust Deed dated 15 October 1973, as amended on 28 September 1993, 21 May 1996, 15 July 2013 and 13 July 2020. The charity was registered on 6 December 1973 and is registered with the Charity Commission for England & Wales under Charity number 266476. The charity is also a Scottish Charity number SC050331 having been registered in Scotland on 28 July 2020 and is therefore a cross-border charity.

Appointment of trustees

The charity's trustees are appointed or re-appointed by the existing trustees in accordance with the terms contained in the charity's Trust Deed. There is no fixed term for trusteeship.

Administrative Structure

The trustees are responsible for the overall direction of the charity and serve as trustees on a voluntary basis.

Objectives & Activities

The organisation is established for charitable purposes only and the charitable purposes are:

- The advancement of religion

The objects for which Global Recordings Network has been constituted are as follows (that is to say): *The propagation and dissemination in all parts of the world the truths and doctrines of the Christian faith including the furtherance and encouragement in the United Kingdom and overseas of Christian teaching and education the advancement of the protestant and evangelical tenets of the Christian faith and the encouragement of missionary enterprise and activity to that end.*

Achievements & Performance

Global Recordings Network UK (GRNUK), previously known as Language Recordings UK, is an autonomous charity working with organisations with similar objectives based in over twenty countries worldwide, linked together by membership of the Global Recordings Network (GRN). The common objective is to provide the means by which non-literate people can receive the teaching of the Christian Gospel through recordings in their own language and associated visual aids.

GRNUK is involved in:

- Making recordings in minority languages, giving priority to those spoken by small people groups.
- Raising the awareness of the Christian public to the needs of oral learners.
- Informing other mission agencies and those in training for Christian work of the availability of our materials.
- Distributing the materials we produce and those which are produced by associated organisations.
- Making our materials available free, in the UK and overseas, through the internet and mobile phones.

Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)

- Providing support, through materials, financial assistance and recordist training to associated GRN organisations in the developing world.

In the past GRN made it a policy not to make direct appeals for money; although our prayer materials have always included information for those who wished to donate. We still prefer not to make routine or frequent appeals for funds in the materials we send out to encourage our supporters to pray for the work.

However, in recent years we have been informing our supporters and Charitable Trusts of some of our needs, especially for special projects. It is gifts from individuals and Trusts that enable us to give rather than sell most of the materials we distribute. (We encourage larger missions and organisations to pay for our materials, or download them for free through the internet, but, if we can, we give materials to individuals and organisations with fewer resources.)

The Trustees and the Board of management give thanks to God for the provision of needs through individuals and Trusts during the year and for the Staff and Volunteers, who have continued to work with dedication and enthusiasm.

Financial Review

The financial statements for the year are attached, showing an overall loss for the year of £29,336 with previous surpluses (2021: £89,291, 2020: £9,028, 2019: £7,355). The total funds of the charity as at the year-end are £99,845 (2021: £129,180, 2020: £39,889, 2019: £30,861).

Reserves policy

The trustees' policy is to maintain unrestricted funds (ie. funds not committed or invested in fixed assets) at a level that equates to a minimum of £7,000. The charity's unrestricted reserves as at the year-end amounted to (2021: £118,381, 2020: £37,357, 2019: £21,858) which was above the required level and was acceptable to the trustees.

This report was approved by the trustees on DATE and signed on their behalf by:

Sarah J Hogg

Trustee

Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 30 JUNE 2022

I report to the charity trustees on my examination of the accounts of Global Recordings Network UK (266476 / SC050331) for the year ending 30 June 2022.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act"), the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations") and the Charities Act 2011 ("the 2011 Act"). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all applicable 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 matters have come to my attention giving me cause to believe that in any material respect:

1. Accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
2. The accounts do not accord with those records; and
3. The accounts do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 accounts to be reached.



Jacqueline Pollock
JPS Bookkeeping
Suite 1.1
1 MacDowall Street
Paisley
PA3 2NB

31st October 2022

Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)

RECEIPTS & PAYMENTS ACCOUNT
YEAR ENDED 30 JUNE 2022

		Unrestricted	Restricted	2022 Total	2021 Total	2020 Total
		£	£	£	£	£
RECEIPTS						
	Note					
Donations	5	23,388	8,018	31,406	154,503	35,733
Grants	6	0	0	0	5,000	10,000
Legacies		0	0	0	0	14,572
Fundraising		0	0	0	0	218
Charitable activities		0	9	9	9	5
Investment income	7	0	9	9	9	5
Total Receipts		23,388	8,8018	31,406	159,512	60,528
PAYMENTS						
Charitable Activities	8	45,604	7,283	52,887	47,460	35,921
Grants & Donations	9	7,855	0	7,855	22,761	11,970
Governance Costs				0	-	-
Fundraising Activities					-	3,610
Purchase of Fixed Assets				0	-	-
Total Payments		53,459	7,283	60,742	70,221	51,501
Surplus / (deficit) before transfers		(30,071)	735	(29,336)	89,291	9,028
Transfers		21,000	(21,000)	0	0	0
Surplus / (deficit) after transfers		(9,071)	(20,265)	(29,336)	89,291	9,028

**Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)**

**STATEMENT OF BALANCES
AS AT 30 JUNE 2022**

	Unrestricted	Restricted	2022 Total	2021 Total	2020 Total
Bank and Cash in Hand	£	£	£	£	£
Opening balances	10,800	118,381	129,180	39,890	30,861
Surplus/(deficit) for the year	(8,368)	(20,968)	(29,336)	89,291	9,027
Closing balances	2,432	97,413	99,845	129,180	39,888

Other Assets

Gift Aid Tax Rebate	0		0	5,716	2,286
Office Equipment	1,100		1,100	1,100	1,100
Recording & editing equipment	3,500		3,500	3,500	3,500
Stock of resources	500		500	500	500
Total other Assets	5,100	0	5,100	10,816	7,386

Liabilities

Independent Examiner's Fee	500		500	500	
Total Liabilities	500	0	500	500	0

Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2022

1. Basis of accounting

These accounts have been prepared on a Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 and comply with the charity's governing document.

2. Transactions with trustees or connected persons

No charity trustee or person connected with a charity trustee received remuneration during the year. No charity trustee received expenses during the year. No material transaction took place between the charity and a trustee or any person connected with them.

3. Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities. The charity is also not registered for VAT, and all expenditure includes any VAT charged.

4. Public benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees Annual Report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

5. Donations received

	Unrestricted	Restricted	2022 Total	2021 Total	2020 Total
	£	£	£	£	£
Gift Aid Tax Rebate	1,546		1,546	5,716	2,160
GRN UK Staff		4,444	4,444	2,172	1,802
Kosovo Victory Church		1,443	1,443	2,760	3,095
Kosovo Ladies Holiday 2018/2019				0	590
King USA		600	600	600	600
Projects		1,500	1,500	10,942	2,350
Other general donations	21,842	32	21,874	132,314	25,135
Total Donations received	23,388	8,018	31,406	154,503	35,732

6. Grants received

	Unrestricted	Restricted	2022 Total	2021 Total	2020 Total
	£	£	£	£	£
Ardbarron Trust Limited			0	5,000	8,000
TBF & KL Thomson Trust			0	0	1,500
Berakah Charity Trust Fund			0	0	500
Total Grant Income	0	0	0	5,000	10,000

**Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)**

7. Investment income

	Unrestricted	Restricted	2022 Total	2021 Total	2020 Total
	£	£	£	£	£
Bank interest		32	32	9	5
Total investment income	0	32	32	9	5

8. Charitable Activities Payments

	Unrestricted	Restricted	2022 Total	2021 Total	2020 Total
	£	£	£	£	£
Office - Rent	4,471		4,471	3,563	5,089
Office - Telephone	265		265	419	408
Office - Computer / Internet	824		824	976	147
Office - Stationery / Postage	65	(350)	(285)	(249)	204
Office - Printing	42		42	326	705
Office - General	21,141	348	21,489	3,503	1,090
Total Office Costs	26,808	(2)	26,806	8,538	7,643
Staff Costs - Home Rent		1,900	1,900	9,500	7,833
Staff Costs - Council Tax	458		458	2,283	1,852
Staff Costs - Utilities	118		118	1,457	1,546
Staff Costs - Car / Mileage	572		572	419	1,041
Staff Costs - General	70	354	424	4,243	4,475
Staff Costs - Director's Pension	231		231	5,570	4,971
Total Staff Costs	1,449	2,254	3,704	23,471	21,718
Mission Trips - Recording trips	278		278	0	810
Mission Trips - Conferences	5,410		5,410	498	4,535
Mission Trips - Travel	794		794	0	14
Total Mission Trips	6,481	0	6,481	498	5,359
Relocation Costs			0	0	1,000
Education - Fees	3,024		3,024	0	24
Kosovo Victory Church	0	5,031	5,031	7,407	
King USA			0	771	
Other charitable activities	7,842		7,842	6,777	178
Total charitable activities	45,604	7,283	52,887	47,460	35,922

Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)

9. Grants & Donations made

Gifts to external organisations and individuals are considered by the trustees on the basis of need and are only made to those organisations and activities which are compatible with the charitable objectives of the charity. No gifts were made to political parties. The undernoted gifts were made to organisations and individuals throughout the year:

	Unrestricted	Restricted	2022 Total	2021 Total	2020 Total
	£	£	£	£	£
Tithe Spending - GRN	6,202		6,202	11,183	3,643
Tithe Spending - Others	422		422	3,531	2,122
Other grants & donations	1,231		1,231	8,047	6,204
Total Grants & Donations	7,855	0	7,855	22,761	11,969

10. Restricted funds

Restricted funds may only be used for specific purposes. The charity holds restricted funds for the purposes of specific projects and locations

	30 Jun 21	Incoming	Outgoing	Transfers	30 Jun 22
	£	£	£	£	£
Restricted Funds	81,322	8,018	7,283	(21,000)	61,057
Total Restricted Funds	81,322	8,018	7,283	(21,000)	61,057

The Restricted Fund contains income and expenditure related to specific projects, including the Kosova Victory Church, Kosova Ladies Holiday (2018 & 2019), Kosova Youth Camp and other specific projects.

11. Unrestricted funds

Unrestricted funds comprise of income received for the objects of the charity without further specified purpose and are available as general funds. The charity operates two unrestricted funds:

The Tithe Fund has been designated by the trustees for gifts to other organisations / ministries whose charitable objectives are consistent with those of Global Recordings Network UK. Typically, 10% of all income is transferred annually to the Tithe fund.

The General Fund encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted or designated.

	30 Jun 21	Incoming	Outgoing	Transfers	30 Jun 22
	£	£	£	£	£
Tithe Fund (Designated)					
General Funds	47,856	23,388	53,459	21,000	38,786
Total Unrestricted Funds	47,856	23,388	53,459	21,000	38,786

Signed

S. H. Toogey

date 25-10-22

Chair of the GRN Board.

GLOBAL RECORDINGS NETWORK UK

England & Wales - Charity number 266476

Accounts

**Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)**

ANNUAL REPORT AND STATEMENT OF ACCOUNTS

YEAR ENDING 30 JUNE 2021

CHARITY NUMBER: 266476 (England & Wales) SC050331 (Scotland)

Global Recordings Network UK

266476 (England & Wales) & SC050331 (Scotland)

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Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)

TRUSTEES ANNUAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2021

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 30 June 2021. In some categories of income and expenditure, the accounts produced in previous years did not contain the same level of analysis of income and expenditure categories as has been presented in this report for the year ending 30 June 2020 AND 2021. The reader should bear this in mind when referring to the comparative figures for the year ending 30 June 2019 presented in this report.

Reference and administrative information

Charity name: Global Recordings Network UK
Scottish Charity Number: SC050331
E&W Charity Number: 266476
Principal & Registered office: St James Business Centre, Linwood Road, Paisley, PA3 3AT
Website: www.globalrecordings.net/en/uk
Bankers: NatWest, 33 High Street, High Wycombe, HP11 2AG
Solicitors: Brodies LLP, 15 Atholl Crescent, Edinburgh, EH3 8HA
Independent Examiner: JPS Bookkeeping, 1 MacDowall Street, Paisley PA3 2NB

Trustees

The following served as charity trustees during the year and up to the date of this report:

Barry P Smith
John W Billett
Richard Ashton
Sarah J Hogg
Steven DF Taylor
Douglas Craig
Allyson Tyrrell

Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing document Global Recordings Network UK was previously known as Gospel Recordings Fellowship, Language Recordings (UK) and Language Recordings International, and is established by its Trust Deed dated 15 October 1973, as amended on 28 September 1993, 21 May 1996, 15 July 2013 and 13 July 2020. The charity was registered on 6 December 1973 and is registered with the Charity Commission for England & Wales under Charity number 266476. The charity is also a Scottish Charity number SC050331 having been registered in Scotland on 28 July 2020 and is therefore a cross-border charity.

Appointment of trustees

The charity's trustees are appointed or re-appointed by the existing trustees in accordance with the terms contained in the charity's Trust Deed. There is no fixed term for trusteeship.

Administrative Structure

The trustees are responsible for the overall direction of the charity and serve as trustees on a voluntary basis.

Objectives & Activities

The organisation is established for charitable purposes only and the charitable purposes are:

- The advancement of religion

The objects for which Global Recordings Network has been constituted are as follows (that is to say): The propagation and dissemination in all parts of the world the truths and doctrines of the Christian faith including the furtherance and encouragement in the United Kingdom and overseas of Christian teaching and education the advancement of the protestant and evangelical tenets of the Christian faith and the encouragement of missionary enterprise and activity to that end.

Achievements & Performance

Global Recordings Network UK (GRNUK), previously known as Language Recordings UK, is an autonomous charity working with organisations with similar objectives based in over twenty countries worldwide, linked together by membership of the Global Recordings Network (GRN). The common objective is to provide the means by which non-literate people can receive the teaching of the Christian Gospel through recordings in their own language and associated visual aids.

GRNUK is involved in:

- Making recordings in minority languages, giving priority to those spoken by small people groups.
- Raising the awareness of the Christian public to the needs of oral learners.
- Informing other mission agencies and those in training for Christian work of the availability of our materials.
- Distributing the materials we produce and those which are produced by associated organisations.
- Making our materials available free, in the UK and overseas, through the internet and mobile phones.

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- Providing support, through materials, financial assistance and recordist training to associated GRN organisations in the developing world.

In the past GRN made it a policy not to make direct appeals for money; although our prayer materials have always included information for those who wished to donate. We still prefer not to make routine or frequent appeals for funds in the materials we send out to encourage our supporters to pray for the work. However, in recent years we have been informing our supporters and Charitable Trusts of some of our needs, especially for special projects. It is gifts from individuals and Trusts that enable us to give rather than sell most of the materials we distribute. (We encourage larger missions and organisations to pay for our materials, or download them for free through the internet, but, if we can, we give materials to individuals and organisations with fewer resources.)

The Trustees and the Board of management give thanks to God for the provision of needs through individuals and Trusts during the year and for two legacies received this year. We also thank him for the Staff and Volunteers, who have continued to work with dedication and enthusiasm. It has however been a very different year due to the pandemic and lockdowns and we have been unable to do much of the work we would normally do.

The GRN office is now based in Scotland and is registered with OSCAR as well as the Charity Commission in England. The current Board and Trustees consist of two who are local to the office and four who remain in England. This is not a problem as currently the Board and Trustees both meet on line. During this year the Trustees met with a legal adviser and have made changes in the way staff are supported to comply with current UK Employment law

The Director, Mr Kenneth McKee, and his wife Joan continue to run the office but this year have not been able to travel to record or to train recordists due to the pandemic. Some Board members continue to work as volunteers. The McKees have continued to work in the office and have been proactive in sending a number of our materials each week to contacts in Africa as well as some in Asia and the UK.

Mr McKee has been unable to record during the pandemic; trips overseas have been cancelled and some plans for recording with people visiting the UK have also been disrupted by lockdowns. Mr McKee's role as a Recordist Trainer for GRN internationally, which we see it as an important contribution he can make to the work of GRN worldwide, has also been on hold as international travel has been impossible for most of this year.

The Chairperson of the Board retired from her international role at the International Council of GRN in 2019. She has continued with some Europe wide responsibilities but will be handing these over to the newly appointed European Region Director who will start work in September 2021.

Our colleagues in Europe, have been involved in training local churches to reach out to people in refugee camps and also to migrants and asylum seekers living without official approval. Unfortunately, much of this work has been curtailed by the Covid 19 pandemic. However, our materials are still being accessed on computers and mobile phones all over the world. As well as GRN recordings the material available on the internet includes oral Bibles, some produced by other Missions, and the Jesus Film, which we distribute at the request of those who produced them. This aspect of our work has grown during the pandemic and 4.5 million hours of messages were downloaded during 2020.

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Donations to the general fund and gifts from charitable trusts have continued to provide for the needs of the work. We have also received two generous legacies which leave us in a positive financial position. We have continued to support some of our other GRN of offices in the developing world during the year, and have provided more financial assistance than normal due to the difficulties faced by GRN staff due to the economic disruption caused by the pandemic which left many in hardship struggling to feed their families.

We have continued to supply MP3 players, CDs and DVDs to other Missions and to individuals, some at cost price but most provided free, however, direct downloading from the internet is now the way most users access our materials. The GRN website attracts large numbers of visitors who download materials directly. With over seven billion mobile phones currently being used across the world our mobile phone app, 5Fish, is becoming the way the majority of our recordings are distributed. It is also a method by which the Gospel message can reach those who are interested in learning about Jesus, or want to strengthen their faith through simple Bible teaching, in sensitive countries where access to Christian materials is not encouraged.


The need to raise the profile of the Mission with the Christian public and increase our support base continues to be important. Like most missions we find many of our individual supporters are ageing and we need to capture the interest of younger Christians. Unfortunately, during the pandemic Mr McKee has not been able to travel to talk to churches or groups as he normally does. God has continued to provide for the needs of the Mission and we believe this will continue as long as we focus on the task he has entrusted to us.

Financial Review

The financial statements for the year are attached, showing an overall surplus for the year of £89,291 (2020: £9,028, 2019: £7,355). The total funds of the charity as at the year-end are £129,180 (2020: £39,889, 2019: £30,861).

Reserves policy

The trustees' policy is to maintain unrestricted funds (ie. funds not committed or invested in fixed assets) at a level that equates to a minimum of £7,000. The charity's unrestricted reserves as at the year-end amounted to (2020: £37,357, 2019: £21,858) which was above the required level and was acceptable to the trustees. This report was approved by the trustees on 2nd September 2021 and signed on their behalf by:



Chair of the Trustees.

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 30 JUNE 2021

I report to the charity trustees on my examination of the accounts of Global Recordings Network UK (266476 / SC050331) for the year ending 30 June 2021.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act"), the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations") and the Charities Act 2011 ('the 2011 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all applicable 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 matters have come to my attention giving me cause to believe that in any material respect:

1. Accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
2. The accounts do not accord with those records; and
3. The accounts do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 accounts to be reached.



Jacqueline Pollock
JPS Bookkeeping
Suite 1.1
1 MacDowall Street
Paisley
PA3 2NB

31st August 2021

Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)

RECEIPTS & PAYMENTS ACCOUNT
YEAR ENDED 30 JUNE 2021

		Unrestricted	Restricted	2021 Total	2020 Total	2019 Total
		£	£	£	£	£
RECEIPTS						
Donations	Note 5	137,830	16,673	154,503	35,733	58,318
Grants	6	5,000		5,000	10,000	-
Legacies				0	14,572	-
Fundraising				0	218	3,084
Charitable activities				0	-	-
Investment income	7	0	9	9	5	40
Total Receipts		142,830	16,682	159,512	60,528	61,442
PAYMENTS						
Charitable Activities	8	26,570	20,891	47,460	35,921	30,427
Grants & Donations	9	22,761	0	22,761	11,970	17,576
Governance Costs				0	-	-
Fundraising Activities					3,610	6,084
Purchase of Fixed Assets				0	-	-
Total Payments		49,331	20,891	70,221	51,501	54,087
Surplus / (deficit) before transfers		93,499	(4,209)	89,291	9,028	7,355
Transfers		(83,000)	83,000	0	0	0
Surplus / (deficit) after transfers		10,499	78,791	89,291	9,028	7,355

STATEMENT OF BALANCES
AS AT 30 JUNE 2021

Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)

	Unrestricted	Restricted	2021 Total	2020 Total	2019 Total
	£	£	£	£	£
Bank and Cash in Hand					
Opening balances	4,518	35,372	39,890	30,861	23,506
Surplus/(deficit) for the year	6,282	83,009	89,291	9,027	7,355
Closing balances	10,800	118,381	129,180	39,888	30,861
Other Assets					
Gift Aid Tax Rebate	5,716		5,716	2,286	576
Office Equipment	1,100		1,100	1,100	1,100
Recording & editing equipment	3,500		3,500	3,500	3,500
Stock of resources	500		500	500	500
Total other Assets	10,816	0	10,816	7,386	5,676
Liabilities					
Independent Examiner's Fee	500		500	500	
Total Liabilities	500	0	500	500	0

Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)

1. Basis of accounting

These accounts have been prepared on a Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 and comply with the charity's governing document.

2. Transactions with trustees or connected persons

No charity trustee or person connected with a charity trustee received remuneration during the year. No charity trustee received expenses during the year. No material transaction took place between the charity and a trustee or any person connected with them.

3. Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities. The charity is also not registered for VAT, and all expenditure includes any VAT charged.

4. Public benefit

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or aims that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees Annual Report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

5. Donations received

	Unrestricted	Restricted	2021 Total	2020 Total	2019 Total
	£	£	£	£	£
Gift Aid Tax Rebate	5,716		5,716	2,160	4,245
GRN UK Staff		2,172	2,172	1,802	
Kosovo Victory Church		2,760	2,760	3,095	
Kosovo Ladies Holiday 2018/2019				0	590
King USA Projects		600	600	600	
		10,942	10,942	2,350	
Other general donations	132,114	200	132,314	25,135	54,073
Total Donations received	137,830	16,673	154,503	35,732	58,318

6. Grants received

	Unrestricted	Restricted	2021 Total	2020 Total	2019 Total
	£	£	£	£	£
Ardbarron Trust Limited	5,000		5,000	8,000	
TBF & KL Thomson Trust			0	1,500	
Berakah Charity Trust Fund			0	500	
Total Grant Income	5,000	0	5,000	10,000	0

Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)

7. Investment income

	Unrestricted	Restricted	2021 Total	2020 Total	2019 Total
	£	£	£	£	£
Bank interest		9	9	5	40
Total investment income	0	9	9	5	40

8. Charitable Activities Payments

	Unrestricted	Restricted	2021 Total	2020 Total	2019 Total
	£	£	£	£	£
Office - Rent	3,563		3,563	5,089	2,700
Office - Telephone	419		419	408	0
Office - Computer / Internet	976		976	147	131
Office - Stationery / Postage	101	(350)	(249)	204	206
Office - Printing	326		326	705	138
Office - General	4,093	(590)	3,503	1,090	418
Total Office Costs	9,478	(940)	8,538	7,643	3,593
Staff Costs - Home Rent		9,500	9,500	7,833	11,750
Staff Costs - Council Tax	2,283		2,283	1,852	1,361
Staff Costs - Utilities	1,457		1,457	1,546	1,397
Staff Costs - Car / Mileage	419		419	1,041	1,288
Staff Costs - General	90	4,154	4,243	4,475	4,011
Staff Costs - Director's Pension	5,570		5,570	4,971	3,561
Total Staff Costs	9,818	13,654	23,471	21,718	23,368
Mission Trips - Recording trips			0	810	418
Mission Trips - Conferences	498		498	4,535	426
Mission Trips - Travel			0	14	2,622
Total Mission Trips	498	0	498	5,359	3,466
Relocation Costs			0	1,000	
Education - Fees			0	24	
Kosovo Victory Church		7,407	7,407	-	
King USA		771	771	-	
Other charitable activities	6,777		6,777	178	
Total charitable activities	26,570	20,891	47,460	35,922	30,427

Global Recordings Network UK
266476 (England & Wales) & SC050331 (Scotland)

9. Grants & Donations made

Gifts to external organisations and individuals are considered by the trustees on the basis of need and are only made to those organisations and activities which are compatible with the charitable objectives of the charity. No gifts were made to political parties. The undernoted gifts were made to organisations and individuals throughout the year:

	Unrestricted	Restricted	2021 Total	2020 Total	2019 Total
	£	£	£	£	£
Tithe Spending - GRN	11,183		11,183	3,643	5,562
Tithe Spending - Others	3,531		3,531	2,122	12,014
Other grants & donations	8,047		8,047	6,204	
Total Grants & Donations	22,761	0	22,761	11,969	17,576

10. Restricted funds

Restricted funds may only be used for specific purposes. The charity holds restricted funds for the purposes of specific projects and locations

	30 Jun 20	Incoming	Outgoing	Transfers	30 Jun 21
	£	£	£	£	£
Restricted Funds	2,531	16,682	20,891	83,000	81,322
Total Restricted Funds	2,531	16,682	20,891	83,000	81,322

The Restricted Fund contains income and expenditure related to specific projects, including the Kosova Victory Church, Kosova Ladies Holiday (2018 & 2019), Kosova Youth Camp and other specific projects.

11. Unrestricted funds

Unrestricted funds comprise of income received for the objects of the charity without further specified purpose and are available as general funds. The charity operates two unrestricted funds:

The Tithe Fund has been designated by the trustees for gifts to other organisations / ministries whose charitable objectives are consistent with those of Global Recordings Network UK. Typically, 10% of all income is transferred annually to the Tithe fund.

The General Fund encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted or designated.

	30 Jun 20	Incoming	Outgoing	Transfers	30 Jun 21
	£	£	£	£	£
Tithe Fund (Designated)					
General Funds	37,357	142,830	49,331	(83,000)	47,856
Total Unrestricted Funds	37,357	142,830	49,331	(83,000)	47,856