

**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)**

**Contents**

Trustees' Annual Report .....	2 - 5
Independent Examiner's Report.....	6
Receipts & Payments account .....	7
Statement of Balances.....	8
Notes to the financial statements.....	9 - 11

**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](http://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 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 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.

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

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 2<sup>nd</sup> 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  
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PA3 2NB

31<sup>st</sup> August 2021

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

**RECEIPTS & PAYMENTS ACCOUNT**  
**YEAR ENDED 30 JUNE 2021**

		Unrestricted	Restricted	2021	2020	2019
		£	£	Total	Total	Total
		£	£	£	£	£
<b>RECEIPTS</b>	<b>Note</b>					
Donations	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
<b>Total Receipts</b>		<b>142,830</b>	<b>16,682</b>	<b>159,512</b>	<b>60,528</b>	<b>61,442</b>
<b>PAYMENTS</b>						
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	-	-
<b>Total Payments</b>		<b>49,331</b>	<b>20,891</b>	<b>70,221</b>	<b>51,501</b>	<b>54,087</b>
<b>Surplus / (deficit) before transfers</b>		<b>93,499</b>	<b>(4,209)</b>	<b>89,291</b>	<b>9,028</b>	<b>7,355</b>
<b>Transfers</b>		<b>(83,000)</b>	<b>83,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Surplus / (deficit) after transfers</b>		<b>10,499</b>	<b>78,791</b>	<b>89,291</b>	<b>9,028</b>	<b>7,355</b>

**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
	£	£	£	£	£
<b>Bank and Cash in Hand</b>					
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
<b>Other Assets</b>					
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
<b>Liabilities</b>					
Independent Examiner's Fee	500		500	500	
Total Liabilities	500	0	500	500	0

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 JUNE 2021**

**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		600	600	600	
Projects		10,942	10,942	2,350	
Other general donations	132,114	200	132,314	25,135	54,073
<b>Total Donations received</b>	<b>137,830</b>	<b>16,673</b>	<b>154,503</b>	<b>35,732</b>	<b>58,318</b>

**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	
<b>Total Grant Income</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>10,000</b>	<b>0</b>

**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	
<b>Total Grants &amp; Donations</b>	<b>22,761</b>	<b>0</b>	<b>22,761</b>	<b>11,969</b>	<b>17,576</b>

**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
<b>Total Restricted Funds</b>	<b>2,531</b>	<b>16,682</b>	<b>20,891</b>	<b>83,000</b>	<b>81,322</b>

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
<b>Total Unrestricted Funds</b>	<b>37,357</b>	<b>142,830</b>	<b>49,331</b>	<b>(83,000)</b>	<b>47,856</b>