

**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**  
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**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:	<a href="http://www.globalrecordings.net/en/uk">www.globalrecordings.net/en/uk</a>
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.

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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 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

**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.



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31<sup>st</sup> October 2022

**Global Recordings Network UK**  
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**RECEIPTS & PAYMENTS ACCOUNT**  
**YEAR ENDED 30 JUNE 2022**

		Unrestricted	Restricted	2022 Total	2021 Total	2020 Total
		£	£	£	£	£
<b>RECEIPTS</b>						
	<b>Note</b>					
Donations	5	23,388	8,018	31,406	154,503	35,733
Grants	6	0	0	0	5,000	10,000
Legacies				0	0	14,572
Fundraising				0	0	218
Charitable activities				0	-	-
Investment income	7	0	9	9	9	5
<b>Total Receipts</b>		<b>23,388</b>	<b>8,8018</b>	<b>31,406</b>	<b>159,512</b>	<b>60,528</b>
<b>PAYMENTS</b>						
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	-	-
<b>Total Payments</b>		<b>53,459</b>	<b>7,283</b>	<b>60,742</b>	<b>70,221</b>	<b>51,501</b>
<b>Surplus / (deficit) before transfers</b>		<b>(30,071)</b>	<b>735</b>	<b>(29,336)</b>	<b>89,291</b>	<b>9,028</b>
<b>Transfers</b>		<b>21,000</b>	<b>(21,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Surplus / (deficit) after transfers</b>		<b>(9,071)</b>	<b>(20,265)</b>	<b>(29,336)</b>	<b>89,291</b>	<b>9,028</b>

**Global Recordings Network UK**  
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**STATEMENT OF BALANCES**  
**AS AT 30 JUNE 2022**

	Unrestricted	Restricted	2022 Total	2021 Total	2020 Total
	£	£	£	£	£
<b>Bank and Cash in Hand</b>					
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	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
<b>Total other Assets</b>	<b>5,100</b>	<b>0</b>	<b>5,100</b>	<b>10,816</b>	<b>7,386</b>

**Liabilities**

Independent Examiner's Fee	500		500	500	
<b>Total Liabilities</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>0</b>

**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
<b>Total Donations received</b>	<b>23,388</b>	<b>8,018</b>	<b>31,406</b>	<b>154,503</b>	<b>35,732</b>

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

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**7. Investment income**

	Unrestricted	Restricted	2022 Total	2021 Total	2020 Total
	£	£	£	£	£
Bank interest		32	32	9	5
<b>Total investment income</b>	<b>0</b>	<b>32</b>	<b>32</b>	<b>9</b>	<b>5</b>

**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
<b>Total Office Costs</b>	<b>26,808</b>	<b>(2)</b>	<b>26,806</b>	<b>8,538</b>	<b>7,643</b>
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
<b>Total Staff Costs</b>	<b>1,449</b>	<b>2,254</b>	<b>3,704</b>	<b>23,471</b>	<b>21,718</b>
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
<b>Total Mission Trips</b>	<b>6,481</b>	<b>0</b>	<b>6,481</b>	<b>498</b>	<b>5,359</b>
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
<b>Total charitable activities</b>	<b>45,604</b>	<b>7,283</b>	<b>52,887</b>	<b>47,460</b>	<b>35,922</b>

#### 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

date 25-10-22

*S. H. H. H.*

Chair of the GRN Board.