

**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)

Contents

Trustees' Annual Report .....	2 - 6
Independent Examiner's Report.....	7
Receipts & Payments account .....	8
Statement of Balances.....	9
Notes to the financial statements.....	10 - 12

**TRUSTEES ANNUAL REPORT  
FOR THE PERIOD ENDED 30 JUNE 2023**

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 30 June 2023

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

Sarah J Hogg

Douglas Craig

Allyson Tyrrell

Richard Ashton

## **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 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 language and dialects, 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.

**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. 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 Director, Mr Kenneth McKee and his wife Joan continue to run the office and have continued to send our materials out each week to contacts in Africa, Asia and the UK. Mr Sanjay Sunil has continued promoting the work in the South of England, while also working as a pastor. Some Board members continue to work as volunteers. This year Mr Sam Bouix has joined the staff of GRN UK, he is responsible for promoting the work across Europe, and for supporting the four Centres (including the UK) and two bases.

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.

15/05/20

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
		£	£	£	£
<b>RECEIPTS</b>	<b>Note</b>				
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
<b>Total Receipts</b>		<b>37,989</b>	<b>6,854</b>	<b>44,843</b>	<b>31,406</b>
<b>PAYMENTS</b>					
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
<b>Total Payments</b>		<b>47,122</b>	<b>9,123</b>	<b>56,245</b>	<b>60,742</b>
<b>Surplus / (deficit) before transfers</b>		<b>(9,133)</b>	<b>(2,269)</b>	<b>(11,402)</b>	<b>(29,336)</b>
<b>Transfer of Expenses between General &amp; Reserves Account</b>		<b>(2,896)</b>	<b>2,896</b>		
<b>Transfer of Funds between General &amp; Reserves Account</b>		<b>15,000</b>	<b>(15,000)</b>	<b>0</b>	<b>0</b>
<b>Surplus / (deficit) after transfers</b>		<b>2,971</b>	<b>(14,373)</b>	<b>(11,402)</b>	<b>(29,336)</b>

**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)**

**STATEMENT OF BALANCES**  
**AS AT 30 JUNE 2023**

	Unrestricted	Restricted	2023 Total	2022 Total
<b>Bank and Cash in Hand</b>	£	£	£	£
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

<b>Other Assets</b>				
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

<b>Liabilities</b>				
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
<b>Total Donations received</b>	<b>37,989</b>	<b>6,227</b>	<b>44,216</b>	<b>31,374</b>

**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
<b>Total Grant Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
<b>Total charitable activities</b>	<b>36,181</b>	<b>9,123</b>	<b>45,304</b>	<b>52,887</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	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